

**LEADING
WITH
FOCUS.**
CREATING
SUSTAINABLE
VALUE.



Sustainability report
2024

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Alexander Reindler

Chair of the Board of
Management (CEO)

Dear readers,

Thinking and acting sustainably is an integral part of Leifheit's corporate strategy and an explicit element of its vision: We want to become the European branded leader and specialist in mechanical cleaning and drying, with highest levels of consumer satisfaction, an entrepreneurial culture and a sustainability mindset. We consider sustainability to be a key factor for our long-term success and our societal responsibility. This is precisely why we have used the past year to analyse our company's impact on the environment, our employees and society in general with an even greater level of transparency and detail, and to raise our efforts to the next level.

An important project in the past financial year was the conversion of our sustainability reporting in reference to the European Sustainability Reporting Standards (ESRS). This marks an important step towards more comprehensive and transparent reporting. The sustainability statement shows how environmental, social and governance-related impacts, risks and opportunities are managed at Leifheit AG. Based on the new standards, we can track and communicate our progress even more effectively.

We have also started to develop a climate strategy. In the coming months, we will formulate concrete short-term and long-term net-zero targets and have these scientifically validated by the Science Based Targets initiative (SBTi). In the next step, we will draw up a transition plan that defines where we currently stand, what GHG reduction potential we have and what measures we need to put in place to achieve the targets we have set.

In this context, we reached an important milestone in 2024 and implemented the first measurement of our Scope 3 emissions. This involves recording all indirect greenhouse gas emissions along our value chain. The collection of this data – which is challenging – offers the opportunity to analyse our emissions

even more specifically and to set reduction targets. We have already taken concrete steps in the reporting period: with a new car policy, we are expanding our fleet to include electric vehicles and have set CO₂ limits for combustion engines. We have also launched the first two products with recycled plastic, which we will launch in 2025.

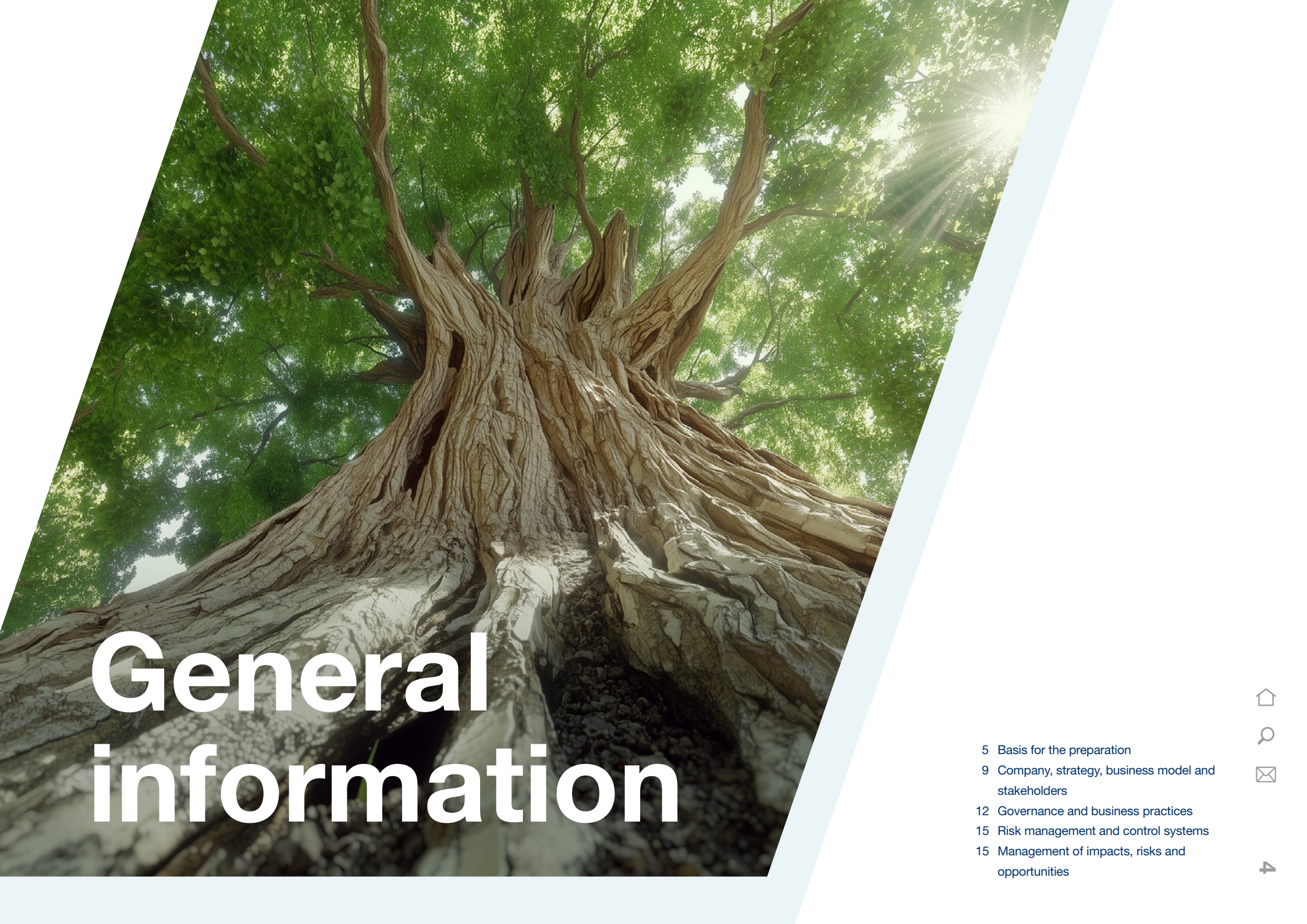
Whether we achieve our goals depends crucially on our employees – they shape the future development of our company. Their commitment to sustainable development drives our progress and success. They shape our culture and act in the spirit of our values. We would like to take this opportunity to express our appreciation and thanks. We will continue to ensure a positive working environment in which commitment lands on fertile soil. We have already derived corresponding action plans from the findings of last year's employee survey.

Last but not least, we would also like to thank all our stakeholders. Our sustainability report also reflects their perspective on Leifheit. We see this as a basis for reliable and sustainable relationships – and an excellent foundation for long-term success.

With kind regards

Alexander Reindler
Chairman of the Board of Management (CEO)





General information

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General information

Basis for the preparation

ESRS 2 BP-1





General principles for the preparation of the sustainability statement

The Leifheit Group (hereinafter also referred to as Leifheit) has prepared a sustainability statement for the 2024 financial year in the form of a separate non-financial group report in accordance with sections 315b, 315c in conjunction with sections 289c to 289e German Commercial Code (HGB), which is made available to the public on the website. This report was subjected to an external audit by KPMG AG Wirtschaftsprüfungsgesellschaft with limited assurance.

Leifheit is reporting for the first time in reference to the European Sustainability Reporting Standards (ESRS) as a framework for sustainability reporting recognised in the EU. As Leifheit does not yet have several years of experience in applying the ESRS, the first-time preparation of the sustainability statement for Leifheit was associated with uncertainties with regard to open questions and the interpretation of the ESRS. In addition, certain historical data is not available if key figures are disclosed for the first time in 2024 or have been adjusted in accordance with ESRS-compliant accounting policies.

In addition to the company's own business operations, the double materiality assessment carried out as per ESRS covered both the upstream and downstream value chain of the company. The policies, actions, targets and metrics relate only to our own business activities, unless otherwise stated.

ESRS Standards

 Cross-cutting standards	 Environmental	 Social	 Governance
General requirements ESRS 1 *	Climate change ESRS E1 ✓	Own workforce ESRS S1 ✓	Business conduct ESRS G1 ✓
General disclosures ESRS 2 *	Pollution ESRS E2	Workers in the value chain ESRS S2 ✓	
	Water and marine resources ESRS E3	Affected communities ESRS S3	
	Biodiversity and ecosystems ESRS E4	Consumers and end-users ESRS S4 ✓	
	Circular economy ESRS E5 ✓		

* Mandatory topics.
✓ Material topics.

In accordance with the double materiality assessment, Leifheit reports on the following topics in addition to the EU taxonomy:

- General requirements
- General disclosures
- Climate change
- Resource use and circular economy
- Own workforce
- Workers in the value chain
- Consumers and end-users
- Business conduct



The following disclosures, which would be reportable in accordance with the ESRS double materiality assessment, could not be taken into account at all due to insufficient data availability or data validity:

- ESRS E1-6 26 – GHG emissions from downstream transport and distribution (Scope 3, Category 9)
- ESRS E5-5 36a – expected durability of the products
- ESRS S1-16 97a,c – Remuneration metrics (gender pay gap)
- ESRS S1-16 97b,c – Remuneration metrics (annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees)

Furthermore, the sustainability statement is not part of the Group management report, which also constitutes an omission from the requirements of the ESRS.

Leifheit did not make use of the option to exclude certain information on classified and confidential information on intellectual property, expertise or the results of innovations in the reporting period.

The non-financial Group statement for the 2024 financial year was prepared on a consolidated basis. The scope of reporting includes the same scope of consolidation as for the 2024 consolidated financial statements.

Articles 19a(3) and 29a(3) of Directive 2013/34/EU (Accounting Directive) have been utilised. Accordingly, subsidiaries are exempt from the obligation to report non-financial information as they are included in the consolidated report of the Leifheit Group.

ESRS 2 BP-2

Disclosures related to specific circumstances

Time horizons

Leifheit defines the short-term time horizon as up to one year, the medium-term time horizon as one to five years and the long-term time horizon as more than five years. The time horizons are in line with the ESRS definitions.

Estimate of the value chain

The necessary information from the value chain for balancing the required metrics according to ESRS is not always available. The metrics listed in the following table contain estimates based on indirect sources such as average country data or other approximate values. The basis for the preparation of the metrics, their accuracy and any planned actions to improve accuracy are described on the following pages of the sustainability statement.

ESRS disclosure requirement	Metrics	Page
E1-5	Energy <ul style="list-style-type: none"> • Information on the energy mix of suppliers • Use of country averages for the energy mix 	38 et seqq.
E1-6	GHG emissions <ul style="list-style-type: none"> • Information on the energy mix of suppliers • Use of country averages for the energy mix 	39 et seqq.
E5-4 31c	Resource inflows: <ul style="list-style-type: none"> • Weight of reused or recycled secondary materials 	45 et seqq.

Sources of estimation and uncertainty of results

The following metrics include sources of estimates and uncertainties in results that arise for various reasons. This includes, for example, the availability of reliable data along the upstream and downstream value chain or the accuracy of measurement techniques. Please refer to the relevant pages in the sustainability statement for a description of the resulting outcome uncertainties.

ESRS disclosure requirement	Metrics	Material estimates and uncertainty of results	Page
E1-6	GHG emissions	<ul style="list-style-type: none"> • Scope 3, Category 1: Estimate of the material composition of purchased semi-finished and finished goods, No use of country-specific emission factors but assumption of a global emission factor • Scope 3, Category 11: Emissions from the use of products sold based on assumptions regarding use and product life cycle 	39 et seqq.
E5-4	Resource inflows	<ul style="list-style-type: none"> • Weight of reused or recycled secondary materials 	45 et seqq.

Validation of the metrics

The metrics are part of the sustainability statement, which is subject to a separate limited assurance audit by the auditor. Furthermore, the metrics were not validated by an external third party.



Disclosures arising from other legislation or generally recognised sustainability reporting pronouncements

This sustainability statement in reference to ESRS also fulfils the requirements for non-financial Group reporting in accordance with sections 315b to 315c German Commercial Code (HGB). In contrast to previous years, Leifheit has used the ESRS as a

framework for the preparation of the non-financial Group statement for the first time. These are regarded as a reporting standard recognised by the EU Commission. A reconciliation of the material interests in accordance with section 289 c. para. 2 German Commercial Code (HGB) and material topics for Leifheit according to the double materiality assessment in accordance with ESRS can be found in the following table:

Matters in accordance with section 289c German Commercial Code (HGB)	Material topics to date	Transition to ESRS topics
Environmental issues	Environmental and climate change mitigation	E1 – Climate change
	Energy and resource management	E5 – Resource use and circular economy
Employee matters	Employee matters	S1 – Own workforce
Social concerns	Customer concerns	S4 – Protection of consumers and end-users
	Innovation and product management	E5 – Resource use and circular economy
Respect for human rights	Social responsibility	S1 – Own workforce
	Corporate due diligence in the supply chain	S2 – Workers in the value chain
Combating corruption and bribery	Combating corruption and bribery	Not material
Other matters	Compliance	G1 – Business conduct
	Data protection	S1 – Own workforce S4 – Protection of consumers and end-users



Combating corruption and bribery¹

"Combating corruption and bribery" is not considered a material topic for Leifheit according to the double materiality assessment in line with the ESRS.

Nevertheless, in accordance with section 289c para. 4 of the German Commercial Code (HGB), we make the following disclosures on the concept:

Combating corruption and bribery is an integral part of our compliance management system, which includes basic guidelines and actions aimed at reducing compliance risks and avoiding violations of rules and laws. Our Code of Conduct obliges employees not to accept, offer or promise any personal, financial or other benefits, whether directly or indirectly, in order to establish or maintain business relations or other benefits with a third party. Furthermore, such benefits may not be accepted as a quid pro quo for preferential treatment by third parties. Operational responsibility (compliance officer) lies with the HR/Legal/IP division. Potentially risk employees at Leifheit are trained on our compliance principles

via an internet-based e-learning programme. There were no known violations of corruption and bribery regulations in the reporting period.

Control-relevant key figures

There are no control-relevant key figures, i.e. the most significant non-financial performance indicators within the meaning of section 289 c para. 3 HGB.

Disclosures in accordance with the EU taxonomy regulation

As part of the environmental information, this sustainability statement contains disclosures in accordance with Article 8 of Regulation 2020/852 (Taxonomy Regulation) for Leifheit in the chapter "Disclosures in accordance with the Taxonomy Regulation".

Incorporation of information by reference

The following information is incorporated by reference into this statement:

ESRS disclosure	Information	Reference
ESRS 2 GOV-5	Risk management and internal control system for opportunities, risks and impacts of sustainability aspects	Annual Report 2024, Opportunities and risks, p. 41 et seq.

¹ Additional information according to ESRS 1.114



Company, strategy, business model and stakeholders

ESRS 2 SBM-1

Strategy and market position

The Leifheit Group is one of the leading European brand suppliers of household items. The Group stands for high-quality, innovative products and ideas that make life at home easier.

In 2024, we developed a holistic corporate strategy for the Leifheit Group focussing on profitable growth and cost efficiency. The strategy is based on our mission statement “Our ideas to make your life easier”.

With our new strategy, we are pursuing the vision of becoming the European market leader and specialist in mechanical cleaning and drying – with highest consumer satisfaction, an entrepreneurial culture and a sustainability mindset. The basis for achieving our strategic goals is an open, positive and at the same time performance- and team-orientated corporate culture. The core values of trust, courage, integrity and ambition are the principles guiding our actions. In order to successfully implement our strategy, we have defined growth and efficiency drivers that we are vigorously pursuing under the motto “LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.”

A key growth driver is a modern brand positioning for the Leifheit brand. We will focus our business even more strongly on consumer needs and align our marketing activities accordingly.

We are also focussing on the two core areas of mechanical cleaning and drying. We see attractive growth potential for the Leifheit Group in both of these product areas. This is linked to another important component of our strategy: our aim to strengthen our company's innovative capacity in order to

develop even greater advances in the two categories we are focusing on. We will promote growth through a focused portfolio, targeting our key markets. This means analysing and categorising each sales market so that we can define and consistently implement specific national strategies. The accelerated expansion of e-commerce will also be of crucial strategic importance.

In order to generate profitable growth and further increase Leifheit's earning power, we are placing particular emphasis on defined efficiency drivers. This starts with focusing on our core areas of mechanical cleaning and drying, coupled with clear strategies for all other product categories and segments. The transformation and digitalisation of processes across the entire value chain will also drive greater efficiency. A key driver of efficiency is optimising value by optimising costs, processes and product ranges to boost profitability.

In addition, lean and efficient organisational structures are another efficiency driver for Leifheit. We will focus on streamlining our production and operating processes and making the logistics of getting our products to our customers as simple and efficient as possible. An additional efficiency driver is integrated communication at the Point of Sale. We are taking decisive action to enhance the effectiveness and synchronisation of our communication via digital channels and in bricks-and-mortar retail, and are also leveraging potential within the context of a stronger brand positioning.

The sustainability mindset is firmly anchored in our vision. Important aspects relating to sustainability issues include the further development of our climate strategy and the development of science-based reduction targets, activities relating to resource efficiency and the circular economy, as well as our social responsibility for employees in our own workforce and in the value chain.

The Leifheit Group operates in the following reportable segments:

- the Household segment, in which we market and sell the Leifheit brand and products from the cleaning, laundry care and kitchen goods categories,
- the wellbeing segment with the Soehnle brand and a range of scales, as well as
- the Private Label segment, featuring the French subsidiaries Birambeau S.A.S. and Herby S.A.S., which includes kitchen goods and laundry care products created especially for private-label brands.

Our core business is the Household segment. Here, we want to sell branded products that are characterised by durability, high-quality workmanship and special consumer benefits. This applies, in particular, to our mechanical cleaning products and dryers, which are the focus of our new strategy. We sell these products in the medium to upper price segment. They form the basis of our presence in international markets.

We pursue a consistent brand management strategy in the Household and Wellbeing segments and continue to develop and advance our product range through systematic processes for innovation and market launch. The private label segment comprises product ranges that are primarily offered as private labels in the mid-price range. The segment is strongly focused on individual markets and customers, with France as its most important market.



Group turnover totalled m€ 259.2 in the 2024 financial year (2023: m€ 258.3). Our company is located in an EU Member State that allows an exemption from disclosure of the information referred to in Article 18 para. 1(a) of Directive 2013/34/EU18. We have made use of the exemption and have not provided a breakdown of turnover by major ESRS sector as required by ESRS 2 SBM-1 40 b. Material ESRS sectors are disclosed as soon as they are published.

The Leifheit Group concentrates its sales and marketing activities on the European target markets. The key sales markets are our domestic market of Germany, accounting for a share of around 38% of turnover, and the countries of Central Europe, with a share of approximately 45%. The sales and distribution region of Central Europe includes the Netherlands, France and Austria, for example. In the reporting period, we generated around 15% of our turnover in Eastern European core markets, such as the Czech Republic, Poland and Slovakia. In other regions outside Europe, such as in the US and the Middle East, we market our products primarily through distributors. Non-European markets currently account for roughly 3% of Group turnover.

We are represented in all relevant sales channels – stationary and online. Hypermarkets, which account for a share of around 26% of turnover, are the Leifheit Group’s strongest turnover channel. Modern home-shopping (e-commerce) accounts for a roughly 22% share of Group turnover. The accelerated expansion of e-commerce is of great strategic importance to us. We generate about 18% of Group turnover at DIY stores, around 9% in traditional wholesale and retail, and around 7% at discounters.

Number of employees by region

Region	Average number of employees 01.01.–31.12.2024
Germany	385
Czech Republic	405
France	150
Other countries	77
Total	1,017

With regard to the key elements of our corporate strategy, sustainability-related targets are set particularly in relation to the strategic core segments of mechanical cleaning and drying, where we focus on high quality and long service life, but also on their function and the results they deliver to users. We want to promote aspects of the circular economy and increase the proportion of recycled materials in products and packaging in the medium term. Many of our products also work without electricity. For example, our Leifheit rotary dryers and laundry dryers are significantly more environmentally friendly and cost-effective than electricity-consuming electric dryers.

Our strategy includes promoting digitalisation and improving efficiency in production and logistics with the help of lean management. Lean production and sustainability are closely linked. The key issues here are resource efficiency and avoiding unnecessary movements and transport, reducing waste and wastage. At the same time, we are investing in modern production technology to reduce energy consumption and emissions.

ESRS 2 SBM-1

Business model and value chain

The Leifheit Group has three production locations of its own. They are situated in Nassau (Germany, home of Leifheit AG), in Blatná (Czech Republic) and La Loupe (France).

Our most important production location is in Blatná, where we employ 378 employees. The core processes in Blatná are injection moulding, metal production and powder coating. We are constantly investing in the digitalisation and efficiency of production, working according to lean principles and striving for operational excellence, synchronous production and push-to-pull principles.

Our central distribution centre in Zuzenhausen with its logistics satellites in the Czech Republic (Blatná) and France (Chablis), as well as small logistics platforms in China (Ningbo) and Romania form the basis for the efficient and customer-oriented distribution of our products.

In financial year 2024, we generated around 65% of our turnover with products manufactured using the Leifheit Group’s own production capacities. In the upstream value chain, we also rely on a network of partners and suppliers in Europe and Asia with the aim of ensuring seamless and cost-optimised supply.



ESRS 2 SBM-2

Interests and views of stakeholders

Leifheit is in constant contact with its key stakeholders via various channels and through various functions within the scope of our business activities. These direct interactions help us to better understand the expectations and concerns of our stakeholders and incorporate them into our strategic decisions. Our most important stakeholders are consumers, retail customers, employees, suppliers, local civil society and investors/capital market participants.

Consumers

Consumers are important stakeholders. We have firmly anchored in our vision that we want to achieve maximum consumer satisfaction. To this end, we involve consumers in our product development process at an early stage as part of our consumer research. We conduct market research and analyses to understand consumer needs and expectations. In line with our vision, we attach great importance to professional and customer-orientated consumer service. By closely interlinking our consumer hotline, the development team and quality management, we ensure that consumers' comments and criticism are taken into account.

Trading partners

We encourage and maintain contact with our retail customers, with whom we aim to achieve a partnership guided by long-term and mutual success. Against this backdrop, we support our retail customers either via key account management assigned to the sales channels and sales representatives on the sales floor or, in some markets, through exclusive importers. All of the above are in regular contact with trading partners.

Employees

Open and trusting communication with employees is of particular importance to us. At least five times a year, the Board of Management invites employees to on-site staff meetings, where we also invite our employees to engage in personal dialogue. In addition, international town hall meetings are held remotely. Management is invited to the regular Works Council meetings to discuss key issues with employees. The Board of Management is also in dialogue with the Works Council at least once a month. In 2024, a survey was conducted among employees to obtain their expectations and opinions. Employees also have the opportunity to discuss their concerns with executives as senior as the Board of Management thanks to our "open door principle" – in person or in virtual form.

Suppliers and workers in the value chain

We endeavour to work with suppliers in a spirit of partnership and trust in order to achieve common goals. Direct communication between our strategic procurement department and suppliers is an important part of the dialogue. Leifheit AG's supplier management concept and a supplier relations management (SRM) system are also helping us to achieve our target of ensuring that our social and environmental standards are accepted and implemented in our supply chain. We have, therefore, set out the requirements for our suppliers in the Suppliers' Code of Conduct.

The workers in the value chain can be an important group of affected stakeholders. We, therefore, also directly involve our suppliers' employees in discussions as part of supplier audits, in order to obtain their views.

Investors/capital market participants

We communicate with capital market participants as part of our investor relations work. The Board of Management is in direct contact with analysts, investors and media representatives through analyst conferences and regular participation in capital market conferences, as well as one-on-one meetings. The Annual General Meeting provides a forum for direct dialogue with the Board of Management. We publish all key information relevant to the capital market on the Leifheit Group website at <https://www.leifheit-group.com/en> (unassured).

Local civil society

We generally engage in dialogue with the communities and civil society at our locations on an ad hoc basis, taking their needs and concerns into account.

Leifheit has carried out a double materiality assessment to identify the most important sustainability issues. The interests of the stakeholders were included in the considerations. The results of this analysis are published in this sustainability statement. They are incorporated into the strategic considerations.

In 2024, the Board of Management developed a new corporate strategy and a climate strategy, taking stakeholder interests into account. In 2025, the Board of Management plans to focus on a sustainable product strategy. The planned measures will maintain the existing, positive relationship with the stakeholders. We want to further strengthen stakeholder trust and satisfaction through communication and tried-and-tested interaction channels. The responsible departments report to the Board of Management on stakeholder concerns. As part of its regular reporting to the Supervisory Board, the Board of Management reports not only on business development and strategic initiatives but also on key stakeholder concerns as and when they arise.



Governance and business practices

ESRS 2 GOV-1

The role of management and supervisory bodies

Our management and supervisory bodies comprise the Board of Management (executive) and the Supervisory Board (non-executive). The Board of Management consists of three members. In accordance with section 8 para. 1 of the Articles of Incorporation, the Supervisory Board is composed of six members. In accordance with sections 96 para. 1, 101 para. 1 German Stock Corporation Act (AktG), sections 1 para. 1 No. 1 Sentence 2, 4 para. 1 Law on the One-third Participation of Employees in the Supervisory Board (DrittelbG), two thirds of the Supervisory Board consists of shareholder representatives and one third of employee representatives.

Composition and diversity

One key concern of good corporate governance is to ensure that the responsible corporate bodies are staffed appropriately to suit the company. Taking into account the statutory

Aspects of diversity in the organs

	Supervisory Board		Board of Management	
	Number	%	Number	%
Gender				
Female	1	16.7	0	0
Male	5	83.3	3	100
Age				
	Number	%	Number	%
Under 30 years	0	0	0	0
30 – 50 years	2	33.3	1	33.3
Over 50 years	4	66.7	2	66.7

requirements and the recommendations of the German corporate governance code (GCGC), the Supervisory Board adopted targets for the composition, skills profile and diversity concept of the Supervisory Board in September 2017, which were last revised in December 2022 and are publicly available on the website at <https://www.leifheit-group.com/en/investor-relations/corporate-governance> (unassured). The diversity concept aims to ensure a balanced and diverse composition. It includes targets to promote gender diversity, such as a target of 16% women on the Supervisory Board and 33 % women on the Board of Management by 23 May 2027. In addition, the necessary professional expertise and independence of the members, as well as industry-specific and international experience should be contributed. These approaches are intended to ensure that the Supervisory Board works effectively and that the interests of different stakeholders are taken into account.

The Supervisory Board of Leifheit AG consists of one female member (16.7%) and five male members (83.3%).

The Board of Management of Leifheit AG consists of three male members (share 100%).

The proportion of independent shareholder representatives on the Supervisory Board as defined by the GCGC is 100%. The two employee representatives are employees of Leifheit AG and are, therefore, not independent. The proportion of independent members in the overall committee is, therefore, 66.7%.

Tasks and responsibilities

The Board of Management is jointly responsible for the strategic direction, including the sustainability strategy and the management of sustainability-related impacts, risks and opportunities. The respective responsibilities are reflected in the Board of Management's schedule of responsibilities. The CEO is explicitly responsible for ESG issues as part of his departmental responsibility. The CFO is responsible for sustainability reporting. The Supervisory Board as a whole is responsible for overseeing sustainability-related impacts, risks and opportunities.

The Board of Management is responsible for the strategic direction, while various functional areas below Board level at Leifheit are responsible for managing impacts, risks and opportunities and implementing sustainability-related measures and targets, for example, the Head of Operations, the Head of Development, the Head of Purchasing, the Head of HR/Legal/IP or the Head of Finance/Risk Management. They report directly to the Board of Management.



The Board of Management agrees on the strategic direction with the Supervisory Board and reports at least once a year at a Supervisory Board meeting on the main sustainability-related impacts, risks and opportunities, as well as actions and targets and their achievement.

The Supervisory Board monitors the Board of Management with regard to ESG issues, in particular, the effectiveness of the internal control and risk management system, advises the Board of Management on the sustainability strategy and oversees sustainability reporting.

The monitoring of sustainability aspects, including the evaluation and amendment of the strategy and business model, the identification and assessment of material impacts, risks and opportunities, the monitoring of guidelines, targets, actions and resources is carried out by the Supervisory Board as a whole.

In order to organise and formalise the monitoring process, key ESG issues were recorded in the internal control and risk management system and the rules of procedure of the Board of Management were adapted with regard to regular reporting.

Expertise

The Supervisory Board has assessed whether suitable skills and expertise are available on the boards to monitor sustainability issues. The following Supervisory Board and Board of Management members have expertise and experience with regard to significant sustainability aspects:

Board of Management:

- Alexander Reindler has sustainability-related expertise based on his experience at Beiersdorf AG, where he was responsible for a global business unit until November 2023 and its transformation of ESG issues as part of the Beiersdorf Group's sustainability strategy.

Supervisory Board

- Rüdiger Böhle has been involved in the BLANCO Group's sustainability reporting since 2009. He has also participated in various external training courses on ESRS-compliant reporting and ESG risks, among other things.
- Larissa Böhm was involved in the implementation of a sustainability project at Alantra EQMC Asset Management, where she regularly takes part in training courses on ESG reporting, among other things.
- As Chairman of the Board of Management of Beiersdorf AG, Stefan De Loecker has developed the Group's sustainability strategy.
- Thomas Standke is a long-standing Works Council member of Leifheit AG and has expertise in social sustainability issues such as working conditions, employee rights, occupational health and safety, etc.

The Board of Management and Supervisory Board jointly attended a training course on the Corporate Sustainability Reporting Directive (CSRD) and the ESRS. They also draw on external expertise to strengthen their sustainability expertise.



Qualification matrix of the Supervisory Board

	Expertise Accounting	Annual financial statements audit expertise	Consumer goods industry/ branded company expertise – also international	Expertise significant sustainability aspects
Dr Günter Blaschke	✓		✓	
Rüdiger Böhle	✓	✓	✓	✓
Larissa Böhm	✓			✓
Stefan De Loecker	✓		✓	✓
Alexander Keul				
Thomas Standke				✓
Until 29th May 2024:				
Georg Hesse			✓	✓
Marcus Kreß				
Dr Claus-O. Zacharias	✓	✓	✓	

✓ Expertise is available

ESRS 2 GOV-2

Informing management and supervisory bodies and addressing sustainability issues

The Board of Management reports to the Supervisory Board at least once a year on material impacts, risks, opportunities, the results and the effectiveness of strategies, actions, metrics and defined targets. The boards take these into account when making investment decisions and managing risks. No compromises had to be made in relation to the impacts, risks and opportunities.

During the reporting period, the Supervisory Board and Board of Management discussed the new corporate strategy focussing on mechanical cleaning and drying, including sustainability aspects, vision, core values and corporate culture, as well as the climate strategy, investments to improve energy efficiency and flood protection, occupational accidents, product quality and data protection. The Board of Management also dealt with the revision of the labour regulations and the Code of Conduct, employee remuneration and the adjustment of the car policy to reduce CO₂ emissions and promote environmentally friendly mobility.

ESRS 2 GOV-3

Integration of sustainability-related performance in incentive schemes

The incentive systems and remuneration for members of the Supervisory Board of Leifheit AG are not linked to the achievement of non-financial targets.

Members of the Board of Management receive a fixed basic remuneration and a variable component. The variable remuneration is divided between a short-term incentive (STI) and a long-term incentive (LTI).

The STI is based on the performance criteria EBIT and free cash flow for the respective financial year. A modifier comprising non-financial criteria supplements the two financial performance criteria in a range of 80% to 120%.

The LTI comprises a three-year performance period, based on the two performance criteria EPS and ROCE and is supplemented by a share price performance-based component.

Climate-related considerations have been incorporated into the modifier targets for the 2024 financial year as follows: Half of the modifier for 2024 related to the further development of the Leifheit Group's climate strategy and the implementation of the CSRD/ESRS. This means that 3% of the Board of Management remuneration earned in the reporting period was linked to climate-related considerations. This corresponds to 50% of the variable remuneration component linked to non-financial targets (modifier).

Decisions on the conditions of incentive schemes for the Supervisory Board are made by the Annual General Meeting. The Supervisory Board determines the remuneration system for the Board of Management, including the incentive systems. The remuneration system for the Board of Management is submitted to the Annual General Meeting for approval on an ad hoc basis, but at least every five years.



Risk management and control systems

ESRS 2 GOV-4

Statement on due diligence

The following table shows how and where the application of the most important aspects and steps of the due diligence process is reflected in our sustainability statement:

Core elements of due diligence	Page(s)
Embedding of due diligence into governance, strategy and business model	12
Engaging of affected stakeholders in all key steps of due diligence	11, 47, 49, 62, 63
Identification and assessment of adverse impacts	15 et seqq.
Taking actions to address those adverse impacts	36 et seqq., 43, 49, 53, 54, 55, 57, 60, 63 et seqq., 72
Tracking the effectiveness of these efforts and communication	36 et seqq., 43, 49, 53, 54, 55, 57, 60, 63 et seqq., 72

ESRS 2 GOV-5

Risk management and internal controls over sustainability reporting

A description of our risk management and internal control system with regard to sustainability reporting can be found in the 2024 Annual Report in the 'Opportunities and Risks' section (pages 41 et seqq.).

Management of impacts, risks and opportunities

ESRS 2 IRO-1

Description of the processes to identify and assess material impacts, risks and opportunities

The assessment of double materiality is carried out as part of a process that aims to identify, assess, prioritise and monitor both potential and actual impacts on people and the environment, as well as risks and opportunities related to sustainability aspects that may, in turn, have financial implications for the company.

The materiality assessment of the Leifheit Group includes the following process steps:

- identification of the relevant stakeholders,
- analysing the value chain,
- creation of a longlist of possible sustainability-related topics,
- assessment of concernment and creation of a shortlist,
- stakeholder survey via representatives (impact assessment),
- evaluation of risks and opportunities by Risk Management (financial assessment),
- summary and validation of the results,
- approval of the results by the Board of Management and acknowledgement by the Supervisory Board.

This approach is based on due diligence and the applicable risk management framework and takes into account specific factors that could increase negative impacts. These factors include, for example, the use of plastic as a product from the chemical industry and the purchase of raw materials and semi-finished parts from the Far East. In order to take these factors into account appropriately, the upstream value chain in particular was analysed, with a special focus on the raw materials purchased and their countries of origin.

By analysing the value chain, the process takes into account the impacts in which the company is involved through its own activities and as a result of its business relationships. By identifying the relevant stakeholders and interviewing representatives for each stakeholder group, the process also includes the views and interests of those potentially affected. The relevant stakeholders were identified internally by a team of experts from the Finance, Investor Relations, Human Resources and Controlling sectors. In addition to internal stakeholders such as employees, including the Works Council, Management and Supervisory Board, the stakeholders considered also include external stakeholders such as suppliers, workers in the value chain, customers (trading partners, consumers), investors and local civil society.



We regard nature as a “silent stakeholder”, represented by environmental organisations or non-governmental organisations (NGOs). A media analysis and internal survey revealed that Leifheit has not yet received any enquiries or comments from NGOs on nature-related or other ESG issues and, according to our research, no critical ESG issues relating to our company have been addressed by NGOs. We also did not find any critical nature-related issues raised by NGOs among our competitors that could be transferred to us. We have, therefore, decided not to include nature as a relevant stakeholder at present.

To analyse the value chain, interviews were conducted with the Heads of Purchasing, Production and Logistics, as well as the managing directors of the private label subsidiaries. The interviews provided an understanding of the sectors and geographical areas in which the Leifheit Group or its suppliers or customers operate.

Various sources were used to identify the impacts, such as media research (Leifheit Sustainability Report 2023, Federal Environment Agency), but also internal information, such as the double materiality assessment for ESRS S1 carried out by Leifheit in 2023. During the assessment of the impacts, the possibility was given to add further impacts or to adjust or remove the proposed impacts for the assessment. The impacts identified were also categorised into actual and potential impacts. The potential impacts were categorised into different timeframes, as required by the ESRS. All identified impacts were analysed and assessed in terms of their applicability. If an

item does not apply to the Leifheit Group, such as “water discharges into the oceans”, the item was removed from the long list by the core team, consisting of the Investor Relations, Controlling, Finance and CFO functions. A distinction was also made between the Household, Wellbeing and Private Label segments. For example, impacts relating to own production do not affect the Wellbeing segment, as this segment does not produce itself.

In assessing the materiality of impacts, the Leifheit Group considers actual and potential negative impacts based on their relative severity (a combination of scale, scope and irremediable character of the impact) and likelihood (for potential impacts); positive impacts are assessed based on their relative scale, scope and likelihood (for potential impacts). The scale, scope and irremediability were rated from 0 (very low) to 5 (very high). The likelihood of potential impacts was assessed in 20 per cent increments between 0 (zero per cent) and 1 (100 per cent).

A quantitative threshold is used to determine the impacts and associated sustainability aspects that are material for the purposes of reporting. The threshold value for the assessment of the impacts was set at the mean value of the ratings and is 1.5.

The result of the impact assessment was validated by the Core Team. In particular, the topics whose assessment is close to the threshold value were discussed and the final assessment documented. The Chairman of the General Works Council and the Head of HR/Legal/IP were involved in the validation of the results for the social standards topics.

Beyond the assessment of impacts, a process has been implemented to identify, assess, prioritise and monitor risks and opportunities that could have a financial impact on the business (financial assessment). In a further step, the risks and opportunities that could arise from impacts and dependencies were analysed.

To support the identification of risks and opportunities, the effects on relationships, resources (e.g. customers, suppliers, price, quality, etc.) and the value chain were taken into account. In addition, possible transitional and physical risks were taken into account, e.g. jurisdiction, replacement of activities with alternatives, damage to assets, e.g. due to climate change. In addition, the relevant SASB standards for the respective sectors of Leifheit AG's value chain were taken into account. Additional media research was carried out to identify country-specific risks and opportunities (e.g. Encore tool, online research).

To ensure that this process works efficiently, the risk management sector was involved in the process from the outset. When assessing financial materiality, the likelihood, magnitude and nature of the identified risks and opportunities are evaluated in a similar way to the assessment of the impacts. The magnitude was rated from 0 (very low) to 5 (very high). The likelihood was rated between 0 and 1 in 20% increments.



A quantitative threshold was used to determine the risks and opportunities and the associated sustainability aspects that are material for the purposes of reporting. The threshold value of 1.1, which resulted from the assessment of risks and opportunities via the mean value, appeared too low against the background of a scale of 0 to 5. It was decided together with Risk Management and the CFO to raise the threshold. In order not to omit any potentially material issues, the value required to classify relevant risks and opportunities as material according to the core team was selected. The threshold value for the assessment of risks and opportunities was, therefore, set at 1.8. The number of identified material risks and opportunities, therefore, remained unaffected. The risks identified in the double materiality assessment were included in the existing risk portfolio and are set out in the risk matrix and are used to assess the company's overall risk profile and risk management processes. The internal control procedures are described in risk control matrices. The process for identifying, assessing and managing non-financial risks and opportunities has not yet been integrated into the company's general risk management process.

The result of the double materiality assessment, the main impacts, risks and opportunities, was submitted to the Board of Management for approval and to the Supervisory Board for information. In future, the double materiality assessment will be reviewed annually by Risk Management together with the core team consisting of the Investor Relations, Controlling, Finance

and CFO functions. The result is presented to the Board of Management and Supervisory Board. In addition, there may be event-related adjustments.

E1 IRO-1

Specific disclosures on climate impacts and risks

In order to identify and assess climate-related impacts, risks and opportunities, we prepare a greenhouse gas (GHG) balance sheet to identify actual and potential GHG emissions. These include direct emissions from production processes (Scope 1 and 2) and indirect emissions along the value chain (Scope 3).

In addition, the procedures include an assessment of climate-related physical risks in the company's own operations and in the upstream and downstream value chain. When identifying and assessing climate-related risks and opportunities, Munich Re AG used risk analyses that include the following scenarios, which were also used in the preparation of the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) on climate change:

- SSP1-/RCP2.6: A sustainable world with a focus on human well-being and reduced income inequality. CO₂ emissions reach net zero by 2075. Temperature rise: 1.8°C by 2100.
- SSP2-/RCP4.5: Moderate global development with certain co-operations. CO₂ emissions will remain stable until 2050 and then fall. Temperature rise: 2.7°C by 2100.

- SSP3-/RCP7.0: Nationalism and regional conflicts dominate. Inequalities are worsening, CO₂ emissions will double by 2100. Temperature rise: 3.6°C by 2100.
- SSP5-/RCP8.5: Intensified use of fossil fuels and energy-intensive lifestyles. CO₂ emissions will triple by 2075. Temperature rise: 4.4°C by 2100.

An assessment was carried out to identify potential threats and vulnerabilities that could lead to major physical risks for the company. On the basis of the various scenarios, the company has focused on countermeasures to minimise the physical risks with a high probability and high risk according to NATHAN Score to strengthen its resilience to natural disasters.

We have identified short-term (up to one year), medium-term (one to five years) and long-term (more than five years) climate-related hazards through a risk analysis that takes scenario analyses and geographical data into account. A screening of our assets and business activities was carried out to assess whether they could be exposed to these risks.

We have assessed the extent to which our assets and business activities may be exposed to and sensitive to the identified climate-related hazards by considering the likelihood, magnitude and duration of the hazards and the specific geographical coordinates of our locations. The expected useful lives of the assets, strategic planning horizons and capital allocation plans were not taken into account. The identification



of climate-related hazards and the assessment of exposure and sensitivity are influenced by climate scenarios with high emissions, including SSP3-/RCP7.0 and SSP5-/RCP8.5. The identification was carried out by external experts and coordinated by our internal risk management team. The analysis revealed an increased flood risk at the Nassau location. In accordance with the analyses performed, there are no other physical climate risks that pose a material risk to the business model or assets of the Leifheit Group.

In its double materiality assessment, Leifheit also considered climate-related transition risks and opportunities in its own business activities and along the value chain. In particular, our analysis takes into account transition risks arising from existing or planned regulations aimed at putting the EU on the path to climate neutrality and achieving the 1.5 degree target.

In doing so, Leifheit assessed the extent to which its assets and business activities may be exposed to and susceptible to the identified transition events, taking into account the probability, extent and duration of the transition events. No significant risks and opportunities were identified.

In addition, no assets and business activities have been identified that are not compatible with the transition to a climate-neutral economy or that require significant efforts to be compatible with the transition to a climate-neutral economy.

We have used the climate-related scenario analyses already presented as the basis for identifying and assessing the physical risks. Climate-related scenario analysis was used as a fundamental tool to identify and assess physical risks over different time periods, including the short, medium and long term. They cover our plausible risks and uncertainties on the basis of insurance considerations. In our analyses, we have looked at the fundamental drivers that influence each scenario. This included an investigation of earthquakes, storms, floods and heat stress. The 2024 consolidated financial statements do not contain any critical climate-related assumptions.

E5 IRO-1

Specific information on resource use and the circular economy

As part of the double materiality assessment, Leifheit assessed the impacts, risks and opportunities associated with the use of resources and the circular economy. The company looked at its own operations and the upstream and downstream value chains. The main business units associated with resource use and the circular economy include our production locations in Germany, the Czech Republic and France. No special

consultations were carried out. Nevertheless, we have taken the concerns of the interest groups into account on a selective basis by consulting the mayor at our registered office in Nassau as a representative of the affected community on the double materiality assessment.

ESRS 2 IRO-2

Disclosure Requirements in ESRS covered by the sustainability statement

The disclosure requirements, with which we complied in our sustainability statement, are listed in the annex on page 78.

An overview of all data points arising from other EU legislation listed in ESRS 2 Annex B of this standard, with a reference to the relevant pages, is provided in the Annex on page 80.

Based on our double materiality assessment, we concluded that E2 – Pollution, E3 – Water and marine resources, E4 – Biodiversity and ecosystems and S3 – Affected communities are not material and, accordingly, have not included any disclosure requirements from these thematic standards.



We have assessed the materiality of the information to be disclosed on impacts, risks and opportunities using a combination of quantitative and qualitative factors and taking into account the thresholds and criteria described in ESRS 1 Section 3.2. With the help of the EFRAG list (EFRAG IG 3 List of ESRS Data Points), an allocation was made between the double materiality assessment and the data points to be reported. A review was then carried out to determine whether the information to be disclosed was appropriate to the material impacts, risks and opportunities, the value chain, the business segments and the business activities.

For example, if the information to be disclosed relates to risks and opportunities, while we have only identified material impacts in this topic, the disclosure requirement for risks and opportunities does not apply. The same applies to the disclosure requirements in the waste sector, as these relate to waste in the company's own operations and this issue is material for Leifheit in the upstream value chain. In addition, it was checked whether the information to be disclosed is applicable to all business segments or locations. For example, if the disclosure requirement relates to own production, no information is provided for the subsidiaries Soehnle and Birambeau, as their products are not produced in-house.

ESRS 2 SBM-3

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

The material impacts, risks and opportunities described below were identified as part of the double materiality assessment.

E1 – Climate change

For the Leifheit Group, material negative impacts on climate change arise from the use of fossil fuels in its own operations as well as from the purchased materials, products and services and the distribution of the products sold. A risk arises from the physical impacts of climate change, while a sales opportunity arises from our products that help consumers to save energy.

As product distribution and production make up a significant part of Leifheit's business activities, the identified impacts and opportunities result directly from Leifheit's business model and strategy. The business model is influenced by the impacts and opportunities, as Leifheit has initiated climate change mitigation and is strategically focussing on the manufacture and distribution of mechanical products. The identified risk affects all companies and is, therefore, not related to the business model, so it has no direct influence on it.

ESRS subtopic	IRO category (part of the value chain)	Description of the IRO	Time horizon	Coverage of ESRS disclosures/ additional company-specific disclosures
Climate change + energy	Negative impact (own operations)	Leifheit's own activities actually have a negative impact on climate change, as the administration and manufacture of its products consumes energy from fossil sources, which contributes to higher greenhouse gas emissions and thus to global warming.	short, medium and long term	ESRS E1 E1-5
Climate change	Negative impact (upstream and downstream value chain)	Leifheit's suppliers potentially have a negative impact on climate change, as the production of materials and products purchased by Leifheit or the use of services consumes energy. This also applies to distribution logistics and storage in the downstream value chain. This can lead to higher greenhouse gas emissions and thus contributes to global warming.	short, medium and long term	ESRS E1
Energy	Positive impact (downstream value chain)	Leifheit products actually have a positive impact on climate change, as less energy is required when using mechanical tumble dryers compared to electric dryers, thus avoiding greenhouse gas emissions.	short, medium and long term	ESRS E1
Climate change adaptation	Risk (own operations, upstream and downstream value chain)	Climate change can lead to physical risks such as fires, natural disasters and other business interruptions.	short term	ESRS E1
Energy	Opportunity (own operations)	Many Leifheit products use no electricity and can replace products with high energy demands in the household. The use of mechanical tumble dryers (compared to electric tumble dryers) saves energy and costs. This advantage for customers results in turnover potential.	long term	ESRS E1



The assessments of the physical risk obtained as part of the double materiality analysis were validated with the help of scenario analyses by Munich Re AG in December 2024. These analyses covered our five major production and logistics sites in Nassau, Zuzenhausen (Germany), Blatná (Czech Republic), La Loupe and Chablis (France). All scenarios listed on pages 17 et seqq. (from net zero by 2075 to a tripling of CO₂ emissions by 2075) were taken into account. The risk assessment was carried out for the years 2030, 2040, 2050 and 2100. These time horizons are not yet aligned with the climate and business scenarios, as these will not be finalised until the end of 2026 as part of the development of the transition strategy. The upstream and downstream value chain was not taken into account in this analysis. A material physical risk in accordance with the analyses is listed in this report if the risk is shown in the highest/worst category.

The resilience analysis did not reveal any need for adjustments to the business model in the short, medium or long term with regard to climate-related physical risks. Subsequently, we consider our resilience to be high. With regard to the assets, in accordance with the scenario analyses, a flood risk is to be expected at the Nassau location.

It was not necessary to carry out a resilience analysis for significant climate-related transition risks in the reporting period, as no such risks were identified.

E5 – Resource flows and circular economy

Natural resources are used in the manufacture of our products and limited raw materials are consumed. We only use partially recycled or bio-based materials and resort to plastics from fossil or petroleum-based sources.

As product distribution and production make up a significant part of Leifheit's business activities, the identified impacts and opportunities result directly from Leifheit's business model and strategy. The strategy and business model are influenced by these impacts and opportunities, as Leifheit has initiated or will establish strategies and actions to increase the use of recycled materials and resource efficiency.

ESRS subtopic	IRO category (part of the value chain)	Description of the IRO	Time horizon	Coverage of ESRS disclosures/ additional company-specific disclosures
Resource inflows, including resource use	Negative impact (own operations)	Our own business activities actually have a negative impact on resource use, as natural resources are used and raw materials are consumed in the manufacture of our products. This is reinforced by the use of non-recycled or bio-based materials.	Short, medium and long term	ESRS E5 E5-4
Resource inflows, including resource use	Negative impact (upstream value chain)	Leifheit's suppliers have an actual negative impact on resource use, as Leifheit uses and purchases a large proportion of primary plastics.	Medium and long term	ESRS E5 E5-4
Resource inflows, including resource use	Opportunity (own operations)	The use of alternative materials or the implementation of circular economy practices can lead to a higher reputation and more demand and thus to higher sales.	Medium-term	ESRS E5
Waste	Negative impact (upstream value chain)	Leifheit's suppliers potentially have a negative impact on waste generation, as the production of primary materials purchased by Leifheit can generate significant amounts of waste.	Short, medium and long term	ESRS E5



S1 – Own workforce

Positive impacts on the company's workforce were identified in the reporting period, which contribute to increasing satisfaction, loyalty and retention. These relate to social dialogue, particularly at the locations with employee representatives in Germany and France, and the high level of flexibility of employees in administration. At the same time, actual negative impacts were identified in the area of health and safety and privacy/data protection, as well as potential negative impacts in relation to gender inequality in pay.

The positive and negative impacts are linked to and influence Leifheit's strategy and business model, and the company has initiated measures and concepts to manage these impacts.

No significant opportunities or risks were identified. Furthermore, no significant impacts on our workforce have been identified as a result of the transition plans to reduce environmental impacts and achieve green and carbon-neutral operations. As the majority of Leifheit's workforce is based in Europe, the company believes that there is no risk of forced or child labour occurring in its own business activities.

ESRS subtopic	IRO category (part of the value chain)	Description of the IRO	Time horizon	Coverage of ESRS disclosures/ additional company-specific disclosures
Equal treatment and equal opportunities for all – Diversity	Negative impact (Human rights) (own operations)	Potential discrimination against employees with regard to diversity could lead to psychological stress for employees and thus to a potential negative impact.	short, medium and long term	ESRS S1 S1-9
Equal treatment and equal opportunities for all – gender equality and equal pay for equal work	Negative impact (own operations)	The potential unequal treatment in terms of pay could lead to dissatisfaction among employees and thus to potential negative impacts.	short, medium and long term	ESRS S1 S1-16
Violence and harassment in the workplace	Negative impact (own operations)	The potential neglect of the regulated handling of violence and harassment in the workplace could lead to psychological and physical stress for employees.	short, medium and long term	ESRS S1 S1-17
Working conditions – freedom of association, existence of Works Councils and employees' rights to information, consultation and participation	Positive impact (own operations)	Extensive social dialogue within the company through the Works Council and employee representatives has a real positive impact. Dialogue promotes open communication, improves the working atmosphere, contributes to conflict resolution and increases employee satisfaction.	short, medium and long term	ESRS S1 S1-8
Working conditions – health and safety	Negative impact (Human rights) (own operations)	Deficiencies in work safety can lead to accidents at work and health hazards and thus to real negative impacts.	short, medium and long term	ESRS S1 S1-14
Working conditions – work-life balance	Positive impact (own operations)	The high degree of flexibility in working hours, home office options, proactive support for parental leave and, for example, the possibility of a sabbatical promote employee satisfaction and health and have a real positive impact.	short, medium and long term	ESRS S1 S1-15
Other labour-related rights – Privacy	Negative impact (own operations)	The occurrence of data protection incidents could lead to financial damage and significant inconvenience for employees and actual negative impacts.	short, medium and long term	ESRS S1 Company-specific metrics



The Leifheit Group’s workforce comprises its own salaried employees and non-salaried employees. Salaried Employees are persons who are in an employment relationship with the company in accordance with national law or practice (hereinafter referred to as employees). This does not include members of the Board of Management, trainees, interns and employees on parental leave. The employees have different types of contracts, including full-time and part-time employees, as well as permanent and temporary employment relationships.

Non-salaried employees within our workforce include

- Self-employed persons: Contractors who regularly work for the company. This does not include persons who only work in the company occasionally, such as lawyers or consultants, for one or a few days.
- Persons employed by third parties in “labour intermediation” (in accordance with NACE code N78): This includes persons who perform the same work as employees, including:
 - Persons who temporarily represent absent employees (e.g. due to illness, annual leave, parental leave).
 - Persons who carry out regular work at the same location as the employees.
 - Persons who are temporarily posted from another EU Member State to work for the company (“posted workers”).

S2 – Workers in the value chain

A potential negative impact on the health and safety of workers was identified in the upstream value chain.

The identified negative impact affects all companies and does not result specifically from our strategy or business model. It, therefore, has no direct influence on this. The impact affects the employees of suppliers in the upstream value chain, such as in the extraction of raw materials, the manufacture of semi-finished or finished goods, as well as materials and products. This applies, in particular, to suppliers from the Far East.

As part of the double materiality analysis, we also paid particular attention to child labour and forced labour, especially in the Far East. However, no significant impacts or risks were identified in this regard.

In this context, we have not identified any groups of employees who may be exposed to greater risk. In addition, no material impacts on the workers in the value chain have been identified as a result of the transition plans to reduce environmental impacts and achieve a green and carbon-neutral operation. No significant risks or opportunities arise from dependencies on workers in the value chain.

ESRS subtopic	IRO category (part of the value chain)	Description of the IRO	Time horizon	Coverage of ESRS disclosures/ additional company-specific disclosures
Working conditions – health and safety	Negative impact (upstream value chain)	In Leifheit’s upstream value chain, there is a potential negative impact on working conditions if suppliers do not take sufficient care of the health and safety of workers, which can affect the health and well-being of workers.	Medium-term	ESRS S2 Company-specific metrics



S4 – Consumers and end-users

No material impacts on consumers or end-users were identified in the materiality assessment. A material risk was identified in the data protection sector, as the careless handling of sensitive customer data, as well as cyber security and data protection breaches could lead to financial damage such as fines, legal costs and loss of customer trust.

As the sale of products is an essential part of Leifheit’s business activities and the retention and storage of customer data is directly linked to this, the identified risk stems from dependencies on consumers and end-users and Leifheit’s business model. However, the business model is not influenced by risk.

The materiality assessment includes all consumers and end-users who could be materially affected by Leifheit’s business capabilities. This includes those who could be affected by Leifheit’s own business activities and value chain, as well as by its products. Leifheit defines the types of consumers or end-users who may be materially affected by the company’s activities as those who rely on the protection of their personal data.

No material impact has been identified, however, Leifheit has developed a basic understanding of how consumers or end-users could be affected by the protection of their personal data and cyber security.

ESRS subtopic	Category (part of the value chain)	Description of the IRO	Time horizon	Coverage of ESRS disclosures/ additional company-specific disclosures
Information-related impacts for consumers and/or end-users – Data protection	Risk (own operations)	Careless handling of sensitive customer data, as well as cyber security and data protection breaches that lead to the loss of sensitive information could result in financial damage such as fines, legal costs and loss of customer trust.	Short and long term	ESRS S4 Company-specific metrics

G1 – Business conduct

In the reporting period, the double materiality assessment showed that Leifheit can make a positive contribution to employee satisfaction through the core values defined in the new strategy and the desired corporate culture. The positive impact is thus linked to the strategy “LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.” in which an open, positive and motivating corporate culture plays a key role.

At the same time, the potential negative impact identified was that whistleblowers could experience disadvantages. This impact affects essentially all companies and is, therefore, not related to and does not influence Leifheit’s strategy or business model.

Resilience of the business model and strategy

The results of the double materiality analysis were discussed with the core team, which includes the CFO, to assess the resilience of Leifheit’s strategy and business model in terms of our ability to manage the material impacts and risks and capitalise on material opportunities. Leifheit came to the conclusion that the company’s business model and strategy are sufficiently resilient to cope with the identified impacts and risks. This is a qualitative assessment without a specific time horizon.

Further information

Disclosure of changes in the material impacts, risks and opportunities compared to the previous reporting period is not relevant due to the initial reporting. No material impacts, risks or opportunities beyond the ESRS requirements were identified.

ESRS subtopic	Category (part of the value chain)	Description of the IRO	Time horizon	Coverage of ESRS disclosures/ additional company-specific disclosures
Corporate culture	Positive impact (own operations)	Employees who feel valued and supported in a positive, motivating organisational culture could be more satisfied with their work and work environment, leading to a potential positive impact.	Short, medium and long term	ESRS G1 G1-1
Protection of whistleblowers	Negative impact (own operations)	The reporting of incidents by whistleblowers could lead to them becoming victims of bullying, isolation, dismissal or other professional disadvantages, which could potentially lead to negative consequences.	Short, medium and long term	ESRS G1



ESRS 2 MDR-P

Policies adopted to manage material sustainability matters

We have guidelines that cover several key aspects of sustainability. Some of the following guidelines relate to more than one aspect of sustainability and are listed in the sections of the report indicated.

Policy	ESRS Standard	Sector of application	Highest level responsible for implementing the policy	Accessibility for the potentially affected stakeholders	Reference to third-party standards or initiatives	Compliance with relevant internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights
Corporate Strategy LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.	G1	G	Board of Management	<ul style="list-style-type: none"> Employees: available on the intranet, available in various languages Other stakeholders: Key elements in German and English on the Group website and in the annual report 		
Leifheit Code of Conduct (CoC)	E1, E5, S1, G1	G	Board of Management	<ul style="list-style-type: none"> Employees: available in German and English on the intranet Other stakeholders: publicly available in German and English on the Group website 	The CoC is based on internationally recognised standards: <ul style="list-style-type: none"> Business Social Compliance Initiative, Conventions of the International Labour Organisation (ILO) Universal Declaration of Human Rights of the United Nations UN Conventions on the Rights of the Child and on the Elimination of All Forms of Discrimination against Women Principles of the UN Global Compact OECD Guidelines for Multinational Enterprises 	The CoC is based on internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights.
Leifheit Social Code of Conduct for Suppliers (SCoC)	E1, E5, S2, G1	G	Board of Management	<ul style="list-style-type: none"> Suppliers: must sign the SCoC Other stakeholders: publicly available in German and English on the Group website 	The SCoC is based on internationally recognised standards: <ul style="list-style-type: none"> Business Social Compliance Initiative (BSCI), Conventions of the International Labour Organisation (ILO) Universal Declaration of Human Rights of the United Nations UN Conventions on the Rights of the Child and on the Elimination of All Forms of Discrimination against Women Principles of the UN Global Compact OECD Guidelines for Multinational Enterprises as well as national laws and regulations such as the German Supply Chain Due Diligence Act (LkSG) and other relevant international agreements 	The SCoC is based on internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights.

G = Group-wide application
DE = Applies in Germany



Policy	ESRS Standard	Sector of application	Highest level responsible for implementing the policy	Accessibility for the potentially affected stakeholders	Reference to third-party standards or initiatives	Compliance with relevant internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights
Declaration of principle on respect for human rights	S1, S2	G	Board of Management	<ul style="list-style-type: none"> All stakeholders: The policy statement is available on the company's Group website in German and English. 	Reference is made to the SCoC and its standards and norms.	The commitment to respect human rights takes into account the interests of employees throughout the value chain. It aims to ensure that their rights and security are protected.
Data protection guidelines	S1, S4	G	Board of Management/ CFO	<ul style="list-style-type: none"> Employees: Data protection guideline is available in German and English on the intranet at all times and is binding for all employees. Other stakeholders: Privacy policy is publicly available on the Group website. 	<ul style="list-style-type: none"> Reference to General Data Protection Regulation (GDPR) and the Federal Data Protection Act (BDSG) as legal bases. In addition, the Data Protection Conference (DSK) and the Gesellschaft für Datenschutz und Datensicherheit e. V. (GDD) are listed as sources for further information. 	The guideline is based on relevant internationally recognised instruments in that it protects the rights of potentially affected stakeholders and aims to prevent data protection incidents.
Work regulations	S1	DE	Board of Management	<ul style="list-style-type: none"> Employees: Work regulations are available on the intranet at all times. In addition, employees are made aware of these agreements at the start of the contract. Updates are actively communicated. 		All company agreements are not explicitly based on international UN guiding principles, but are orientated towards them in their design.
Regulation on home office workplaces, Agreement on remote working, Regulation on flexible working hours for salaried employees	S1	DE	Board of Management	<ul style="list-style-type: none"> Employees: Company agreements are available on the intranet at all times. In addition, employees are made aware of these agreements at the start of the contract. Updates are actively communicated. 		All company agreements are not explicitly based on international UN guiding principles, but are orientated towards them in their design.

G = Group-wide validity
DE = valid in Germany

Key content of the policies and relationship to material impacts, risks and opportunities

Policy	Corporate strategy
Key contents	<p>LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.</p> <ul style="list-style-type: none"> Philosophy: "Our ideas to make your life easier." Vision: Our goal is to be the European branded leader and specialist in mechanical cleaning and drying – with highest consumer satisfaction, an entrepreneurial culture and a sustainability mindset. Key growth and efficiency drivers Core values of the company: Trust, courage, integrity and ambition
Relationship to material impacts, risks or opportunities	G1: We strive for an open, positive and motivating corporate culture. It is a component and material basis for the implementation of the new corporate strategy.
Consideration of the interests of key stakeholders	The interests of stakeholders, in particular employees, consumers and investors, were included in the strategic considerations for the development of the new corporate strategy.



Policy	Code of Conduct (CoC)
Key contents	<p>The CoC lays down basic rules governing social, ethically responsible and lawful conduct at the Leifheit Group, and addresses the following issues:</p> <ul style="list-style-type: none"> • Laws and guidelines • Human rights and anti-discrimination as well as occupational health and safety • Environmental and climate change mitigation as well as resource efficiency • Commitment in the supply chain: compliance with the Business Social Compliance Initiative, the Conventions of the International Labour Organisation, the United Nations Universal Declaration of Human Rights, the UN Convention on the Rights of the Child, the UN Convention on the Elimination of All Forms of Discrimination against Women, the Principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises • Handling confidential information • Safeguarding the results of R&D activities and product safety • Accurate reporting, capital market law, insider trading and market manipulation • Fair competition and antitrust law, corruption, handling invitations, meals/hospitality and gifts • Dealing with conflicts of interest, whistleblower protection • Data protection
Relationship to material impacts, risks or opportunities	<p>E1/E5: The CoC deals with the principles of environmental and climate change mitigation and resource efficiency. Material actual and potential impacts and opportunities were identified in these areas. S1: The CoC addresses the prohibition of discrimination, which was identified as a material potential impact. G1: The CoC addresses the protection of whistleblowers, which has been identified as a material potential impact.</p>
Consideration of the interests of key stakeholders	<p>The interests of various stakeholders were taken into account when drawing up the CoC.</p> <p>Employees:</p> <ul style="list-style-type: none"> • Human rights and anti-discrimination: The CoC is intended to help ensure that all employees work in a respectful and non-discriminatory environment. • Occupational health and safety: The CoC addresses standards that contribute to the health and well-being of employees. <p>Suppliers and business partners:</p> <ul style="list-style-type: none"> • Commitment in the supply chain: Adherence to international standards and initiatives such as the Business Social Compliance Initiative helps to ensure that suppliers are treated fairly and must comply with social and environmental standards. <p>Consumers and retail customers:</p> <ul style="list-style-type: none"> • Product safety: The CoC addresses the safety and quality of products in order to gain and maintain the trust of customers. • Data protection: The protection of employee and customer data is to be ensured through data protection guidelines in order to strengthen the trust and loyalty of employees and customers. <p>Investors:</p> <ul style="list-style-type: none"> • Accurate reporting: Transparent and accurate reporting on financial and operational aspects of the company is intended to strengthen investor confidence and ensure compliance with legal requirements. • Capital market law and insider trading: Clear guidelines to prevent insider trading and market manipulation are intended to protect the integrity of the company on the capital market. <p>Society and the environment:</p> <ul style="list-style-type: none"> • Environmental and climate change mitigation, and resource efficiency: By promoting sustainable practices, the company aims to help reduce its environmental footprint, thereby meeting society's expectations and global environmental requirements. • Whistleblower system: By establishing a secure and anonymous whistleblowing system, the aim is to promote a culture of transparency and accountability that meets both internal and societal expectations.



Policy	Social Code of Conduct (SCoC)
Key contents	<p>The regulations formulated in the SCoC are binding for the cooperation between Leifheit AG, its Group companies and its suppliers. The SCoC applies as long as the supplier has a business relationship with one or more companies of the Leifheit Group. It applies worldwide to Leifheit itself, as well as to Leifheit's direct business partners and to other agents engaged by the direct business partners who are involved in the production of goods or services for Leifheit. The SCoC contains minimum standards for compliance with corporate due diligence obligations in the supply chain for all suppliers:</p> <ul style="list-style-type: none"> • Compliance with laws • Human rights-related obligations • Health and safety requirements for employees • Environmental obligations • Ethical business behaviour and compliance
Relationship to material impacts, risks or opportunities	S2: A safe working environment and compliance with applicable health and safety standards should reduce the identified risk of failures in the supply chain.
Consideration of the interests of key stakeholders	The SCoC takes into account the interests of employees along the entire value chain. It should help to ensure that their rights, safety and health are protected.
Policy	Data protection guideline
Key contents	<p>The guideline aims to ensure data protection compliance, to protect the rights of employees and customers by protecting their personal data and to avoid data protection incidents. This is achieved by implementing technical and organisational security measures to protect personal data from loss, unauthorised access or misuse. The data is stored in a secure operating environment that is not accessible to the public, and communication takes place using a recognised encryption method.</p> <p>The policy contains a description of the process for introducing or changing the processing of personal data, taking into account the General Data Protection Regulation (GDPR). This includes the risk analysis, the selection of technical and organisational measures (TOM), the approval and the continuous review of the processing operations.</p> <p>The scope of application covers all processing of personal data within the Group.</p> <p>Compliance with data protection regulations is supported by our privacy policy, which is made available to potentially affected stakeholders.</p>
Relationship to material impacts, risks or opportunities	<p>S1: The potential occurrence of data protection incidents is identified as a negative impact. This guideline is relevant for the entire own workforce and addresses this material impact by aiming to ensure that employees' personal data is protected and data protection incidents are avoided.</p> <p>S4: The guideline relates to the handling of sensitive customer data, cyber security and data breaches. The guideline and the implementation of data protection measures aim to minimise these risks.</p>
Consideration of the interests of key stakeholders	The perceived interests of employees and customers/consumers regarding the protection of their personal data are taken into account by the guideline.
Policy	Work regulations
Key contents	The guideline is a company agreement that applies at the Nassau location. It covers the company's own workforce there. Similar policies are in place at some of the Group's other larger locations.
Relationship to material impacts, risks or opportunities	S1: The guideline deals with specific aspects of everyday working life, such as general duties of behaviour, with the aim of promoting cooperation within the company. Among other things, it addresses the prohibition of discrimination, which was identified as a material impact in S1.
Consideration of the interests of key stakeholders	The involvement of the Works Council, Human Resources and the Board of Management in the drafting of works agreements shows that the interests of employees are taken into account.



Policy	Regulation on flexible working hours for salaried employees, company agreement on remote working, regulation on home office workplaces
Key contents	The guidelines are company agreements that are valid at the Nassau location. They cover the company's own workforce there.
Relationship to material impacts, risks or opportunities	S1: The guidelines aim to give employees a high degree of flexibility in terms of working hours and remote working or working from home, which was identified as a key opportunity.
Consideration of the interests of key stakeholders	The involvement of the Works Council, Human Resources and the Board of Management in the drafting of works agreements shows that the interests of employees are taken into account.
Policy	Commitment to respect for human rights
Key contents	Description of the main steps and measures taken to identify and avoid potential human rights and environmental risks, and the associated management approach.
Relationship to material impacts, risks or opportunities	No direct relationship to material impacts, risks or opportunities, but a declaration of principle on human rights issues, which Leifheit also expects its business partners to respect.

Environmental

An aerial photograph of a winding asphalt road that curves through a vast, dense green forest. The road starts from the bottom left and winds its way towards the upper right, eventually disappearing into the distance. The forest is lush and vibrant green, covering rolling hills and valleys. In the background, a river or stream winds through the landscape. The sky is filled with large, white and grey clouds, suggesting a bright but slightly overcast day. The overall scene conveys a sense of nature and environmental stewardship.

- 31 Disclosures in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)
- 35 Climate change
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Environmental information

Disclosures in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

The EU taxonomy is a key component of the EU action plan for sustainable finance. Its main target is to redirect capital flows into sustainable activities in order to be able to finance the transformation of the economy and, therefore, make a contribution to the European Green Deal. As a basis for this, the EU taxonomy provides a binding definition of the environmental sustainability of activities and investments.

The EU taxonomy defines six environmental objectives that serve as a basis for assessing the sustainability of economic activities:

1. Climate change mitigation (CCM)
2. Climate change adaptation (CCA)
3. Sustainable use and protection of water and marine resources (WTR)
4. Transition to a circular economy (CE)
5. Pollution prevention and control (PPC)
6. Protection and restoration of biodiversity and ecosystems (BIO)

In accordance with the EU Taxonomy Regulation and the supplementary delegated acts, we report the proportion of our taxonomy-eligible and aligned Group turnover, investments (CapEx) and operating expenses (OpEx) for the environmental objectives of “climate change mitigation”, “climate change adaptation” and “the transition to a circular economy” for 2024. There are no taxonomy-eligible turnover, investments or operating expenses for the other environmental objectives.

The Delegated Regulation (EU) 2022/1214 also contains specific disclosure requirements for economic activities relating to gas and nuclear energy. As we do not pursue any economic activities in these energy sectors, there is no impact on our reporting and the corresponding taxonomy metrics. The reporting templates contained in the supplementary delegated regulation are not applicable and, therefore, do not form part of this report.

Determination of taxonomy eligibility and alignment

In determining taxonomy eligibility, we focus on all of the Group’s business activities.

For the financial year 2024, Leifheit Group has reviewed the taxonomy eligibility with regard to the economic activities defined in the delegated act on the EU climate taxonomy (Delegated Regulation (EU) 2021/2139), in the supplementary delegated act on the EU climate taxonomy (Delegated Regulation (EU) 2022/1214), in the amending regulation to the delegated act on the EU climate taxonomy (Delegated Regulation (EU) 2023/2485), in the delegated act on the environmental objectives of the taxonomy (Delegated Regulation (EU) 2023/2486) and in the delegated act on disclosure (Delegated Regulation (EU) 2021/2178 as amended on 27 June 2023). Taxonomy alignment was then checked for all taxonomy-eligible activities. In order to classify a taxonomy-eligible activity as taxonomy-aligned, the following requirements must be met cumulatively:

- compliance with the technical screening criteria for making a substantial contribution to the respective environmental target (substantial contribution)
- compliance with the technical screening criteria for avoiding significant harm to other environmental targets (DNSH criteria, i.e. do no significant harm)
- compliance with minimum social standards (minimum safeguards)

Clear definitions and procedures have been established to ensure a consistent allocation of financial accounting to the respective activities and to exclude double counting of turnover, CapEx and OpEx from economic activities that contribute to more than one economic activity.

The taxonomy-eligible and taxonomy-aligned activities are clearly assigned to the environmental objectives of climate change mitigation (CCM), climate change adaptation (CCA) and transition to a circular economy (CE), which further minimises the risk of double counting.



Minimum safeguards

The minimum safeguards require a management system that monitors compliance with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the ILO core labour standards and the International Bill of Human Rights. These minimum standards focus mainly on human rights, bribery and corruption, fair competition and taxes. The Leifheit Group's internal processes and concepts are based on the criteria for minimum safeguards.

Economic activities relevant to turnover

The economic activities in the Leifheit Group's core business – the production and distribution of household products – are predominately not covered by the environmental objectives of the EU taxonomy. Based on the analysis of our product portfolio, only the following economic activity under the environmental target “transition to a circular economy” as defined by the EU taxonomy is relevant for the derivation of the financial metrics:

- CE 1.2 Manufacture of electrical and electronic equipment

This is of secondary importance compared to the core business activities of the Leifheit Group and only represents a small proportion of the Group's turnover. In our view, the fact that the majority of our economic activities in our core business are not covered by the EU taxonomy does not mean that they are not sustainable. They can still be in line with the EU's environmental objectives and make a significant contribution to avoiding

carbon emissions. Leifheit products are durable, and the majority of our product ranges operate without the need for electricity. Our Leifheit rotary dryers and laundry drying racks, for example, are significantly less energy-intensive to use than electricity-consuming electric dryers. and our durable cleaning products have washable and reusable covers, which reduce the consumption of resources and the amount of waste.

Cross-divisional activities

When analysing economic activities, cross-divisional activities within the company that are not part of the core business must also be taken into consideration. In the financial year 2024, the following taxonomy-eligible cross-divisional activities were identified in the Leifheit Group:

- CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles
- CCM 7.3 Installation, maintenance and repair of energy-efficient equipment
- CCM 7.7 Acquisition and ownership of buildings
- CCA 7.2 Renovation of existing buildings

Calculating the taxonomy KPIs

The data collection on turnover, capital expenditure (CapEx) and operating expenditure (OpEx) was carried out in accordance with the Delegated Regulation on Article 8 of the Taxonomy Regulation, with reference to the guidance on the application of Article 8 of the Taxonomy Regulation.

In order to avoid the high audit effort for investments or low-value expenses, a threshold value was defined for all KPIs for the audit of taxonomy eligibility/alignment. This threshold serves to increase the efficiency and effectiveness of the audit processes by ensuring that only investments and expenditure of significant financial importance are subject to a detailed audit. For this purpose, the data is aggregated at measurement level. For example, when it comes to replacing lamps with energy-saving LEDs, all expenditure for corresponding actions is aggregated here and checked in total against the threshold value. The threshold was set at 1%.

Turnover

In order to determine the taxonomy-eligible and taxonomy-aligned turnover share of total turnover, the net turnover in all taxonomy-eligible and taxonomy-aligned economic activities was calculated in relation to the total net turnover in accordance with the Delegated Regulation on Article 8 of the Taxonomy Regulation of Leifheit AG.

The KPIs were determined on the basis of the statement of profit or loss reported in the consolidated financial statements. Group turnover in the 2024 financial year totalled m€ 259.2 (2023: m€ 258.3).¹ The threshold value for turnover is m€ 2.6 (1% of Group turnover).

¹ Connectivity with consolidated financial statements in accordance with ESRS 1.123



CapEx

The CapEx key indicator represents the proportion of capital expenditure (CapEx) that is either associated with a taxonomy-eligible economic activity or a plan to expand or achieve an environmentally sustainable economic activity or relates to the purchase of products and services from a taxonomy-eligible economic activity. In order to determine the taxonomy-eligible and taxonomy-aligned share of investment expenditure, the investment expenditure in all taxonomy-eligible and taxonomy-aligned economic activities was calculated in relation to the total investment expenditure in accordance with the Delegated Regulation on Article 8 of the Taxonomy Regulation of Leifheit AG. The relevant CapEx was determined on the basis of the consolidated statement of financial position in the consolidated financial statements. It results from the sum of additions to tangible assets and intangible assets excluding goodwill and right-of-use assets from leased assets of the Leifheit Group in the amount of m€ 15.2 (2023: m€ 9.4)¹. The threshold for the materiality of capital expenditure is k€ 152 (1% of total capital expenditure).

Using the project descriptions of the additions to tangible and intangible assets, an analysis of taxonomy alignment was carried out along with a comparison against economic activities. A significant part of our investments pertain to the renewal and expansion of our production and, therefore, to activities related to our turnover that are not taxonomy-eligible. In addition, we have identified significant investments that can be allocated to the following activities set out in the EU taxonomy:

- CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles
- CCM 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
- CCM 7.7 Acquisition and ownership of buildings
- CCA 7.2 Renovation of existing buildings

The leasing of electric vehicles is allocated to the activity CCM 6.5 under CapEx c). Under CapEx c), investments are recognised that are associated with the acquisition of products from taxonomy-eligible economic activities and individual actions that enable the target activities to become low-carbon or lead to a reduction in greenhouse gas emissions. One electric vehicle was leased in the reporting period. The reporting approach for economic activity CCM 6.5 was revised in the 2024 financial year. With regard to this activity, capital expenditure on vehicles with an internal combustion engine will no longer be reported as taxonomy-eligible from the 2024 financial year, in contrast to the previous year 2023.

At our location in Nassau, initial work began in the reporting period on the installation of charging stations for electric vehicles in the company car park (CCM 7.4).

Activity CCM 7.7 CapEx c) includes the construction of a new production hall at our production location in the Czech Republic.

As a measure against the existing flood risks at the Nassau site, work began there on the construction of an extended flood protection system for the rotary dryer production (CCA 7.2).

With the exception of the capital expenditure for the construction of the new production hall (m€ 4.7), the other measures totalling k€ 65.2 are below the materiality threshold of k€ 152 and are, therefore, not reported as significant taxonomy-eligible investments.

OpEx

In order to determine the taxonomy-eligible and taxonomy-aligned share of operating expenses, the operating expenses in all taxonomy-eligible and taxonomy-aligned economic activities were calculated in relation to the direct, non-capitalised research and development expenses, expenses for building renovation measures, short-term leasing, maintenance and repair expenses in accordance with the Delegated Regulation on Article 8 of the Taxonomy Regulation of Leifheit AG. These items are not recognised in this form in the consolidated financial statements and amount to a total of m€ 10.7 (2023: m€ 9.8).

The threshold for the materiality of operating expenses is k€ 107 (1% of the denominator of the ratio).

¹ Connectivity with consolidated financial statements in accordance with ESRS 1.123



In the reporting period, taxonomy-eligible operating expenses were identified for the replacement of light bulbs with LEDs at our site in Chablis, which are potentially categorised under economic activity CCM 7.3 Installation, maintenance and repair of energy-efficient equipment. The operating expenses for the conversion amount to k€ 7 and are, therefore, not considered

material. Consequently, no significant taxonomy-eligible operating expenditure could be identified for the Leifheit Group.

As the EU taxonomy has not yet adequately recognised our core business, only a small proportion is taxonomy-eligible, which is shown in the following table:

	Turnover	Capital expenditure	Operating expenses
Taxonomy-eligible	m€ 8.2	m€ 4.7	–
of which taxonomy-aligned	–	–	–
Not taxonomy-eligible	m€ 251.0	m€ 10.6	m€ 10.7
Total	m€ 259.2	m€ 15.2	m€ 10.7
KPI (share)	3.2%	30.7%	0.0%
	(previous year: 3.1%)	(previous year: 19.1%)	(previous year: 0.0%)

Taxonomy alignment

When assessing the Leifheit Group’s potentially taxonomy-aligned turnover and investments, the first step was to review the material contribution to climate change mitigation or the transition to a circular economy in accordance with the activity-specific criteria.

The analysis showed that – as in the previous year – none of the activities made a significant contribution to any of the environmental objectives as defined by the EU taxonomy. The taxonomy-eligible turnover results from the economic activity “Manufacture of electrical and electronic equipment” (CE 1.2), which does not match our core activity and our strategically defined focus on the mechanical cleaning and drying product groups. Accordingly, it is important to us that the adjustment to the criteria set out in Commission Delegated Regulation 2021/2139 is in line with our financial and operational capacities. We are committed to improving our environmental performance and promoting resource-conserving practices,

even if we have decided not to fully adopt the specific criteria of the Delegated Regulation in every case. In the case of electrical appliances, for example, these do not fulfil the reparability requirements stipulated in the technical screening criteria and, therefore, cannot be identified as taxonomy-aligned.

The construction of the new production hall in the Czech Republic is recognised under the economic activity “Acquisition and ownership of buildings” (CCM 7.7) CapEx c). If the new construction at the service provider, i.e. the construction company, does not constitute a taxonomy-aligned economic activity, it cannot be recognised as taxonomy-aligned in this report either. In the case of the new building, the service provider was unable to confirm taxonomy alignment. We also do not have information on which of the technical screening criteria are not fully met. The economic activity is, therefore, recognised as taxonomy-eligible in accordance with CapEx c), but not taxonomy-aligned.

In view of the fact that the technical screening criteria have not been fully met in either case, we have decided not to pursue the examination of the DNSH criteria any further at this point.

The analysis showed that – as in the previous year – none of the activities made a significant contribution in terms of the EU taxonomy to the environmental goal of climate change mitigation or the transition to a circular economy. The majority of the Leifheit Group’s taxonomy-eligible economic activities are products and services purchased from suppliers or service providers. In terms of the economic activities, either no evidence and confirmations from third parties were available to sufficiently assess the potential taxonomy alignment of the activities, or the technical screening criteria could not be fully met.

The reporting forms for EU taxonomy reporting can be found in the Annex on page 74 et seqq.



E1 – Climate change

Strategy and concepts in relation to climate change mitigation

The Leifheit Group has material negative impacts on climate change due to the use of fossil energy in its own production, as well as for the materials, products and services it purchases and the distribution of the products it sells. A risk arises from the physical impacts of climate change, while a sales opportunity arises from our products that help consumers save energy.

An overview of the material impacts, risks and opportunities related to climate change can be found on page 19.

ESRS E1-1

Transition plan for climate change mitigation

Leifheit has identified and introduced actions to reduce greenhouse gas (GHG) emissions. A comprehensive GHG balance sheet, including Scope 3 emissions, was prepared for the first time for 2024. On this basis, a climate change mitigation transition plan is to be developed by the end of 2026 that meets the requirements of the ESRS.

Leifheit has made a commitment to the Science-Based Targets initiative (SBTi) to set science-based targets to reduce our greenhouse gas emissions in line with the goals of the Paris Agreement.

The SBTi is a collaboration between the environmental organisation Carbon Disclosure Project (CDP), the UN Global Compact, the World Resources Institute (WRI) and the World Wide Fund for Nature (WWF). The globally recognised platform supports companies in setting science-based climate targets to limit global warming to a maximum of 1.5 degrees above pre-industrial levels. By participating in this initiative, we want to signal our determination to significantly reduce emissions. By the end of 2026 at the latest, we want to develop clear, measurable targets for 2050, which will then be reviewed and approved by the independent SBTi. GHG reduction targets are generally considered “science-based” if they are in line with the latest climate science and ensure that companies are doing their part to limit global warming to 1.5°C compared to pre-industrial levels, as set out in the Paris Agreement. The goals of SBTi are widely accepted and are considered “science-based”. The SBTi methodology is subject to inherent uncertainties with regard to the underlying scientific findings and forward-looking assumptions on the reduction of greenhouse gas emissions required to achieve the 1.5°C-target. The SBTi methodology published in 2021 is currently being revised. More recent scientific findings on the course of climate change could lead to a change in the SBTi methodology and the assessment of whether the ambition level of the targets is sufficient to limit global warming to 1.5°C.

Although Leifheit has not yet developed a complete transition plan, we are already implementing various actions to reduce our greenhouse gas emissions, which are described under E1-5, and are making resources available for this purpose.

After replacing five older injection moulding machines with new, more efficient models at the Blatná location in 2023, we invested a further m€ 1.1 in five new, efficient injection moulding machines in the reporting period. These machines enable energy savings of around 30% compared to the models previously used. These investments are not recognised as taxonomy-eligible under the EU taxonomy as they cannot be allocated to any economic activity under the Delegated Regulation.

Further investments in the efficiency of production in Blatná are planned for 2025 and 2026 with a total investment volume of around m€ 4. For example, there are plans to replace an older powder coating system with a state-of-the-art system with heat recovery. The realisation of this investment depends on subsidies that have not yet been approved. All of the actions described are embedded in the corporate strategy and financial planning and have been approved by the Supervisory Board.

Our company has no long-term locked-in greenhouse gas emissions.

Leifheit is not excluded from the EU benchmarks under the Paris Agreement and is covered by the delegated regulations on climate adaptation and/or mitigation under the EU Taxonomy Regulation. However, the main economic activities (turnover) in the Leifheit Group’s core business – the production and sale of household products – are largely not covered by the environmental objectives of the EU taxonomy.



ESRS E1-2 and ESRS 2 MDR-P

Policies

The company has not yet drawn up a comprehensive concept that includes general management principles and guidelines and the definition of specific responsibilities in connection with climate change mitigation and climate change adaptation, as the focus was initially on initiating climate change mitigation actions and preparing the greenhouse gas balance sheet.

However, the Code of Conduct fundamentally states that sustainable environmental and climate change mitigation and resource efficiency are important goals for Leifheit. It stipulates that, both in the development of new products and in the operation of production plants, care should be taken to minimise any impact on the environment and climate and that our products should make a positive contribution to environmental and climate change mitigation for our customers. Every employee should take responsibility for treating natural resources with care and contributing to the protection of the environment and climate through their individual behaviour.

In our strategy “LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.”, we have focussed on mechanical cleaning and laundry care products. Leifheit products can, therefore, have a positive impact on climate change, as less energy is required when using mechanical standing dryers compared to electric dryers, for example, and greenhouse gas emissions can, therefore, be avoided. At the same time, this advantage creates turnover potential for customers.

ESRS E1-3 and ESRS 2 MDR-A

Actions

In the reporting period, a number of actions were implemented in connection with climate change mitigation, energy efficiency, electrification and climate change adaptation:

Energy efficiency

A number of actions were implemented to reduce energy consumption through more efficient technologies and processes.

- Five new injection moulding machines were put into operation at the Blatná location in the reporting period, offering energy savings of around 30% compared to the machines previously used. Investments of around m€ 1.1 were made for this purpose, reflected in the Additions to tangible assets.
- At the head office in Nassau, high-quality solar control film was applied to the approximately 140 square metre glass roof of the administration building. This measure aims to significantly reduce the heat inside the building in summer and thus reduce the use of air conditioning systems. Up to 67% of the solar energy is to be rejected in this way, which should lead to a reduction in the heat load and thus to savings in air conditioning and thus to lower energy consumption. Maintenance expenses of around k€ 44 were incurred for this, reflected in the Administrative costs.

- The conversion of the lighting in the office and production areas to energy-saving LED technology in conjunction with daylight-guided, sensor-controlled lighting was driven forward in previous years and has largely been completed at the Nassau, Zuzenhausen and Blatná locations. In the year under review, neon lights were replaced with energy-efficient LED lights at our logistics centre in Chablis. However, this did not result in any significant capital expenditure overall in the reporting period.

Electrification

- One way of achieving this is through sustainable corporate mobility, i.e. the gradual introduction of low-emission or emission-free vehicles into the company car fleet. In order to achieve this goal, the car policy was amended in the reporting period to promote the electrification of the fleet on the one hand and to set a maximum CO₂ limit for combustion engines on the other. Preparations have also been made for the installation of charging points for electric vehicles at the Nassau location, which will be installed in 2025.

Climate change adaptation

- By taking flood protection actions at our Nassau location in the reporting year, we want to increase the resilience of our infrastructure and reduce the risk of damage from climate-related extreme weather events and flooding.



Climate change mitigation

- Eco-design of products and packaging: Leifheit is working on packaging and product solutions that include plastic recyclates. These are due to be launched on the market in 2025. They help to reduce greenhouse gas emissions compared to greenhouse gas-intensive, crude oil-based virgin plastic. Product packaging has also been optimised in terms of its size and weight, as well as the choice of material.

The actions described were completed in the reporting period or have no defined time horizon.

ESRS E1-4 and ESRS 2 MDR-T

Targets

In line with the Code of Conduct, Leifheit already set itself the goal of reducing greenhouse gas (GHG) emissions in 2022 and defined corresponding measures. Leifheit is focusing on reducing transport routes and increasing the use of recycled or bio-based materials, as well as the gradual introduction of low-emission or emission-free vehicles in the company car fleet in order to reduce GHG emissions. The packaging and shipping of the products are also to be continuously optimised. Finally, the quality and durability of Leifheit products can also contribute to a more sustainable economic cycle and emissions savings.

Leifheit aims to drive efficiency and energy-saving measures along the entire value chain. Energy consumption in production is a major source of climate-relevant emissions, where measures to increase energy and resource efficiency are intended to reduce consumption levels. This is to be achieved through investments in modernised production technology and processes, as well as the use of modern building technology. This applies, in particular, to the production site in Blatná in the Czech Republic, where the implementation of lean management and 5S methods is aimed at achieving lean, efficient and

sustainable production methods. Lean management helps to minimise waste and optimise processes, while the “5S methods” (sort, systemise, sanitise, standardise, self-discipline) ensure an organised and efficient working environment. In addition, the reduction in procurement from Asia helps to reduce transport routes and emissions. At the same time, the aim is to increase the percentage of renewable energies in the overall electricity mix to up to 100% by 2030.

These climate-related targets do not yet meet the requirements of the ESRS; we will revise them and develop Group-wide, concrete, measurable and results-oriented targets to address the material negative impacts and promote the positive impacts and opportunities by the end of 2026 at the latest.

ESRS E1-5

Energy consumption and mix

Around 36,074 MWh were consumed in the reporting period. Of this, 27,193 MWh came from fossil sources, 5,188 MWh from nuclear sources and 3,693 MWh from renewable sources. Fossil energy accounted for 75.4% of total energy consumption, nuclear energy for 14.4% and renewable energy for 10.2%.

The table shows the Leifheit Group's total energy consumption in MWh and the breakdown by various categories in connection with our own activities:

Energy consumption and energy mix	Unit	2024
(1) Fuel consumption from coal and coal products	MWh	0.00
(2) Fuel consumption from crude oil and petroleum products	MWh	9,606.58
(3) Fuel consumption from natural gas	MWh	10,933.24
(4) Fuel consumption from other fossil sources	MWh	0.00
(5) Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	MWh	6,653.14
(6) Total consumption of fossil energy (calculated as the sum of lines 1 to 5)	MWh	27,192.96
Share of fossil fuels in total energy consumption	%	75.38
(7) Consumption from nuclear sources	MWh	5,187.82
Share of consumption from nuclear sources in total energy consumption	%	14.38
(8) Fuel consumption for renewable energy sources, including biomass (also includes industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	167.08
(9) Consumption from purchased or received electricity, heat, steam and cooling and from renewable sources	MWh	3,526.33
(10) The consumption of self-generated renewable energy that does not come from fuels	MWh	0.00
(11) Total consumption of renewable energy (calculated as the sum of lines 8 to 10)	MWh	3,693.41
Share of renewable energies in total energy consumption	%	10.24
Total energy consumption (calculated as the sum of lines 6, 7 and 11)	MWh	36,074.19



Energy intensity, which represents the total energy consumption from high climate impact sectors per net turnover, totalled 0.00014 MWh/euro in the reporting period. The Leifheit Group is active in the high climate impact sector “C: Manufacturing/production of goods”, so that the Group turnover¹ reported in the statement of profit or loss as per the consolidated financial statements in the amount of k€ 259,206 was used to calculate the energy intensity.

Energy intensity	Unit	2024
Net turnover from activities in high climate impact sectors	k€	259,206
Net turnover from other sectors	k€	0
Total net turnover	k€	259,206
Energy intensity in connection with activities in high climate impact sectors (total energy consumption per net turnover)	MWh/€	0.00014
Total energy consumption from activities in high climate impact sectors	MWh	36,074.19

Disclosures on the preparation of metrics

Definition:

The total energy consumption represents the cumulative consumption for our own business operations, broken down into fossil, nuclear and renewable energy sources. Consumption includes the types of fuel burned for energy consumption purposes, as well as purchased electricity, heating and cooling. Non-fossil energy sources such as wind, solar and geothermal energy, environmental energy, tidal, wave and other marine energy, hydropower, biomass, landfill gas, sewage gas and biogas qualify as renewable, provided this is clearly recognisable on the supplier's invoices.

The information on purchased fossil and nuclear energy is also based on suppliers' invoices, provided these are clearly recognisable. Where no clear data was available from suppliers, country-specific average values were used.

Methodology:

The list of energy data is based on the reports of the consolidated Group companies. The data reports are usually based on measurements or calculations. If annual financial statements were not available, extrapolations and estimates were made on the basis of historical data. At a few smaller locations, no detailed data on energy consumption was available, as this is included in the rental price. In order to estimate the energy consumption in these cases, the consumption was calculated based on the number of square metres of the location.

DEFRA conversion factors were used to convert the fuel types into MWh.

Information in connection with specific circumstances:

Estimates of the value chain:

The information on purchased energy contains data from the upstream value chain.

Sources of estimates and uncertainty of results:

As described above, some of the energy consumption reported by the Group companies is not based on measurements or invoices, but on extrapolations or estimates, and therefore can result in minor uncertainties concerning the calculations.

ESRS E1-6 and ESRS 2 MDR-M

Gross Scopes 1, 2, 3 and Total GHG emissions

Based on preliminary calculations, Leifheit has identified the main GHG categories that contribute significantly to greenhouse gas emissions and offer potential for targeted reduction measures.

We currently report Scope 1 and 2 emissions and the main categories from Scope 3. This includes the categories 1 Purchased goods and services, in which we consider production materials, packaging and services, 2 Capital goods, 3 Fuel and energy-related activities not included in Scope 1 or Scope 2, 4 Upstream transport and distribution, 11 Use of products sold and 12 End-of-life treatment of products.

Within Category 1, emissions from printed matter, office paper, food and beverages, external data centres and water are not reported, as preliminary calculations have shown that the share of GHG emissions from these categories in total emissions is less than 1% in each case and is, therefore, not material. The same applies to categories 5 Waste generation in companies, 6 Business trips and 7 Commuting employees. Category 9 Downstream transport is not yet reported due to insufficient data availability. Leifheit is working on improving data availability.

The categories 8 Upstream leased assets, 10 Processing of products sold, 13 Downstream leased assets, 14 Franchises and 15 Investments were not applicable to Leifheit in the reporting period and were, therefore, excluded from reporting.

¹ Connectivity with consolidated financial statements in accordance with ESRS 1.123



The calculated GHG emissions relate to the Group companies consolidated for accounting purposes. There are no companies over which Leifheit has operational control that are not consolidated.

Leifheit is not active in the regulated sectors of the EU Emissions Trading Scheme (ETS), therefore, no Scope 1 greenhouse gas emissions were subject to a regulated emissions trading system.

Gross Scopes 1, 2, 3 and Total GHG emissions

	Retrospective				Milestones and target years			
	Base year	Comparative	2024	% N/N-1	2025	2030	2050	Average annual target in % of the base year
Scope 1 GHG emissions								
Gross Scope 1 GHG emissions (t CO ₂ eq)	N/A	N/A	4,641		N/A	N/A	N/A	N/A
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (in %)	N/A	N/A	0.0	N/A	N/A	N/A	N/A	N/A
Scope 2 GHG emissions								
Gross location-based Scope 2 GHG emissions (t CO ₂ eq)	N/A	N/A	5,568	N/A	N/A	N/A	N/A	N/A
Gross market-based Scope 2 GHG emissions (t CO ₂ eq)	N/A	N/A	6,463	N/A	N/A	N/A	N/A	N/A
Significant Scope 3 GHG emissions								
Total Gross indirect (Scope 3) GHG emissions (t CO ₂ eq)	N/A	N/A	157,631	N/A	N/A	N/A	N/A	N/A
1 Purchased goods and services	N/A	N/A	126,904	N/A	N/A	N/A	N/A	N/A
2 Capital goods	N/A	N/A	4,788	N/A	N/A	N/A	N/A	N/A
3 Fuel- and Energy-related activities (not included in Scope 1 or Scope 2)	N/A	N/A	2,985	N/A	N/A	N/A	N/A	N/A
4 Upstream transportation and distribution	N/A	N/A	11,857	N/A	N/A	N/A	N/A	N/A
11 Use of products sold	N/A	N/A	3,072	N/A	N/A	N/A	N/A	N/A
12 End-of-Life treatment of sold products	N/A	N/A	6,374	N/A	N/A	N/A	N/A	N/A
Total GHG emissions								
Total GHG emissions (location-based) (tCO ₂ eq)	N/A	N/A	167,840	N/A	N/A	N/A	N/A	N/A
Total GHG emissions (market-related) (tCO ₂ eq)	N/A	N/A	168,735	N/A	N/A	N/A	N/A	N/A
Biogenic emissions								
Biogenic CO ₂ emissions from the combustion or biodegradation of biomass, not included in Scope 1 GHG emissions (tCO ₂ e)	N/A	N/A	0.0	N/A	N/A	N/A	N/A	N/A
Biogenic CO ₂ emissions from the combustion or biodegradation of biomass, not included in Scope 2 GHG emissions (tCO ₂ e)	N/A	N/A	479	N/A	N/A	N/A	N/A	N/A
Biogenic CO ₂ emissions from the combustion or biodegradation of biomass, not included in Scope 3 GHG emissions (tCO ₂ e)	N/A	N/A	4,158	N/A	N/A	N/A	N/A	N/A



In the reporting period, the following changes were made to the calculation of GHG emissions compared to previous years:

- For the first time, all locations of the Leifheit Group were included in the calculations. In previous years, only the main production and logistics locations were analysed. In this respect, the emission values are not comparable with previous years.
- Scope 3 GHG emissions were recognised comprehensively for the first time.

The following table shows the GHG intensity based on net turnover:

GHG intensity	Unit	2024
Gross GHG emissions (location-based) per net turnover	t CO ₂ e/€	0.00065
Gross GHG emissions (market-related) per net turnover	t CO ₂ e/€	0.00065

The total Group turnover¹ reported in the consolidated financial statements 2024 in the statement of profit or loss in the amount of k€ 259,206 was used to calculate the greenhouse gas intensity.

Disclosures on the preparation of metrics

Definitions:

- Scope 1 GHG gross emissions: Direct GHG emissions from sources owned or controlled by Leifheit.
- Scope 2 GHG gross emissions: Indirect GHG emissions from the generation of purchased energy, e.g. electricity or district heating, consumed by Leifheit.
- Scope 3 GHG gross emissions: All indirect GHG emissions (not included in Scope 2) that are not under the direct control of the company, such as purchased goods, logistics or the use of products sold.
- Biogenic CO₂ emissions: Biogenic CO₂ emissions are released during the combustion or decomposition of biomass and are, therefore, part of the natural carbon cycle. They are reported separately from GHG emissions in accordance with ESRS.

Methodology:

The calculations are based on the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, including the Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

The GHG emissions were calculated based on the company's consumption data or expenditure. Primary data was used wherever possible. However, due to limitations in data availability and accessibility, some primary data points could not be collected. In such cases, secondary data sources and estimation methods were used.

¹ Connectivity with consolidated financial statements in accordance with ESRS 1.123



Category	Methodology, value chain estimates and sources of estimates and uncertainty of results:
Scope 1	The fuel consumption and refrigerants reported by the Group companies were multiplied by a specific emission factor in each case. Essentially, Ecoinvent 3.10 was used.
Scope 2	The electricity, heating and cooling consumption reported by the Group companies was multiplied by a specific emission factor in each case. Essentially, Ecoinvent 3.10 was used.
	<p>The data reports for Scope 1 and 2 are generally based on measurements or invoices. If annual financial statements were not available, extrapolations and estimates were made on the basis of historical data. At a few smaller locations, no detailed data on energy consumption was available, as this is included in the rental price. In order to estimate the energy consumption in these cases, the consumption was calculated based on the number of square metres of the location. The information on purchased energy contains data from the upstream value chain.</p> <p>Method for calculating the current:</p> <p>The emissions resulting from purchased electricity are calculated and reported using both the market-based method and the location-based method, as required by the GHG Protocol guidelines for Scope 2.</p>
Scope 3	
1 Purchased goods and services	<p>The GHG emissions of the purchased goods were calculated on the basis of the purchased material weights. The weight of materials and packaging purchased in the reporting period was divided into material categories. Purchased finished products and semi-finished parts were initially categorised into larger product groups based on similarity of material composition. The material composition of these groups was estimated by internal experts from the R&D and Operations sectors. This procedure results in an uncertainty of results. The weights of the purchased materials and packaging were multiplied by a specific emission factor. Essentially, Ecoinvent 3.10 and Climate Partner (CP) emission factors were used.</p> <p>The GHG emissions of the services were calculated on the basis of expenditure, mainly using Exiobase 3.9.4.</p>
2 Capital goods	GHG emissions were calculated on the basis of expenditure. Additions to non-current assets in the reporting period were multiplied by a specific emission factor. Ecoinvent 3.6 was essentially used.
3 Fuel- and Energy-related activities (not included in Scope 1 or Scope 2)	The fuel and energy consumption used to calculate the GHG emissions in Scope 1 and 2 were multiplied by specific emission factors.
4 Upstream transportation and distribution	<p>The GHG emissions were determined based on activity and expenditure (inbound logistics, outbound logistics, intralogistics, upstream storage). A standard distance from the respective country of delivery was selected to calculate the activity-based inbound logistics from suppliers to Leifheit locations. This procedure results in an uncertainty of results.</p> <p>EcoTransIT, a software for automatic calculations of energy consumption, CO₂ emissions and air pollutants in the freight transport sector, was used to calculate the emissions. The "Handbook Emission Factors for Road Transport" (HBEFA) was used here.</p>
11 Use of sold products	The GHG emissions were calculated by multiplying the sales of energy-consuming products in the reporting period by key countries by the assumed frequency of use, energy consumption and assumed minimum service life in order to determine the energy consumption. This energy consumption was then multiplied by the corresponding country-specific emission factor for electricity; essentially Ecoinvent 3.10 was used. No lifecycle emission factors were used, so this approach is rather conservative. Indirect upstream emissions were taken into account.
12 End-of-Life Treatment of Sold Products	The GHG emissions from the end-of-life treatment of products were calculated based on the raw materials and materials purchased. We refer to the explanations from Scope 3 Category 1. The weight data of the purchased products were multiplied by specific emission factors. CP calculations based on Ecoinvent 3.6 and Eurostat 2019 were used.



A quantitative assessment of the uncertainties was not carried out.

The CO₂ emissions intensity is calculated by dividing the total gross GHG emissions under E1-6 by the Group's net turnover.

There were no significant events or changes in circumstances affecting greenhouse gas emissions during the reporting period. The calculation of GHG emissions was carried out with the help of Climate Partner, a company that specialises in the calculation of GHG emissions and provides a corresponding tool. Climate Partner uses various emission factor databases to identify the appropriate emission factor and, in the event of a lack of data availability from the aforementioned databases, its own CP calculations.

The emissions were calculated as CO₂ equivalentss (CO₂e). This includes the relevant greenhouse gases from the IPCC assessment report: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃. Each gas has a different global warming potential (GWP) and a different atmospheric lifetime. To compare their impact, they are converted into CO₂e and multiplied by their GWP over a period of 100 years. The latest GWP values from the Sixth Assessment Report were used. The exceptions are Ökobaudat and DEFRA, as they use the GWP from the fifth assessment report. Instead of listing each greenhouse gas individually, the emissions are summarised and presented together as CO₂ equivalent (CO₂e) for reasons of data availability and limited resources, as well as for better comparability.

In accordance with the Greenhouse Gas Protocol, avoided emissions are not included in the calculations.

Biogenic emissions of CO₂ carbon from the combustion or biodegradation of biomass are reported separately.

Both the location-based and market-based methodologies were used to calculate our Scope 2 GHG emissions. For the location-related emissions, average emission factors for energy generation at the defined locations were used, while for the market-related emissions, the GHG emissions of the generators from which Leifheit purchased contractually bundled electricity with instruments were quantified. The following table provides information on the proportion and type of contractual instruments used for the purchase of energy:

Contractual instruments	Unit	2024
Share of contractual instruments in Scope 2 GHG emissions	%	19.2
Percentage share of market-based Scope 2 GHG emissions in connection with purchased electricity, bundled instruments	%	19.2
Percentage of contractual instruments used for the purchase and sale of energy bundled with energy generation attributes in relation to Scope 2 GHG emissions	%	19.2
Percentage of contractual instruments used for the purchase and sale of unbundled contractual instruments in relation to Scope 2 GHG emissions	%	0.0
Types of contractual instruments used for the purchase and sale of energy bundled with energy generation attributes or for unbundled energy attribute claims and types of contractual instruments, Scope 2 GHG emissions market-based		Renewables Energy certificates (RETs) Guarantees of origin (GOs)

The calculation of our Scope 3 GHG emissions is based on data from specific activities within our company's upstream and downstream value chain.



E5 – Resource use and circular economy

Strategy and concepts relating to resource use and the circular economy

Natural resources are used in the manufacture of our products and limited raw materials are consumed. This applies in particular to plastics. To date, we have only partially used recycled or bio-based materials, instead relying on materials from fossil or petroleum-based sources. This results in actual and potential material negative impacts with regard to resources and waste in our own business activities and in the upstream value chain. Sales opportunities may arise from the increased use of sustainable materials and the implementation of circular economy practices. An overview of all material impacts and opportunities related to resource use and the circular economy can be found on page 20.

[ESRS E5-1 and ESRS 2 MDR-P](#)

Policies

Sustainability, environmental and climate change mitigation and resource efficiency are goals for Leifheit that are also anchored in our Code of Conduct. With our new strategy “LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.” we want to place even more emphasis on sustainability in resource use, product development and manufacturing. Leifheit also focuses on optimising processes through lean management and digitalisation in order to use resources more efficiently. In our opinion, resource efficiency plays a central role in sustainability and at the same time offers economic advantages. By utilising resources efficiently, costs can be cut, waste reduced and the environmental balance improved.

Leifheit has not yet developed a concept that includes general management principles or guidelines and the definition of specific responsibilities due to resource constraints. A specific strategy for sustainable products, packaging and aspects of the circular economy is to be developed in 2025. The task here is to harmonise sustainability with quality and safety requirements, as well as economic aspects.

However, we are already taking sustainability into account in product development and plan to launch product solutions containing recycled plastics on the market as early as 2025.

Additional information on the strategy “LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.” can be found on pages 9 and 25.

[ESRS E5-2 and ESRS 2 MDR-A](#)

Actions

In the sector of resource use and the circular economy, Leifheit is already pursuing a large number of actions in its own operations:

The development and production of durable, high-quality products in compliance with environmental and safety standards has long been a key target for Leifheit. To achieve this goal, the expected durability for all new products is defined in specifications and verified with our test plans. We also monitor product complaint rates. A quality circle with a permanently tracked list of measures aims to ensure continuous improvement. Ongoing market observations, such as reviews, as well as technical error analyses of returns support us in this. We also carry out quality assurance measures during development.

We have our new products certified in the product safety and environmental compatibility sectors. Certificates for existing products are updated regularly.

In order to reduce the proportion of primary plastics used, Leifheit aims to increase the proportion of recycled and bio-based plastics in new and existing products. At the same time, the company is working on sustainable packaging solutions and wants to increase the proportion of FSC-certified packaging materials.

Measures to reduce the consumption of raw materials in production are also being driven forward. Leifheit strives for resource efficiency by implementing lean management methods, in particular, the “5S method”, which aims to make work processes more efficient and minimise waste.

Leifheit has not implemented any additional actions in the upstream value chain, as we believe that the increased use of recycled plastics and sustainable packaging solutions in our own operations also reduces the impact in the upstream chain. The actions described are not subject to a specific time horizon. The expected results of these actions include a lower environmental impact and reduced GHG emissions.



ESRS E5-3 and ESRS 2 MDR-T

Targets

Leifheit has not yet set any measurable, results-oriented targets for tracking the effectiveness of concepts and actions in the resource use and circular economy sector. Our new strategy, “LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.” was rolled out in 2024 and forms the basis for greater sustainability in resource use, product development and manufacturing. Corresponding targets and actions are to be derived and formalised in 2025.

ESRS E5-4 and ESRS 2 MDR-M

Resource inflows

For the manufacture and packaging of our products, we mainly use steel and aluminium, as well as plastic granules and paper or packaging material. Consumables and supplies, in addition to electronic components, are used as well. Water is used in closed systems in production for cooling in the injection moulding process and for cleaning metal parts in powder coating. Our main production plants are injection moulding machines, systems for metal processing, robot-supported assembly machines, powder coating systems and sewing machines.

Information on the materials used to manufacture the Leifheit Group’s products during the reporting period:

	Unit	2024
Total weight of technical and biological materials used in the reporting period	t	30,266
Proportion of biological materials used in the manufacture of products sustainably sourced	%	9.7
Weight of secondary reused or recycled materials	t	10,730
Proportion of secondary reused or recycled materials	%	35.5

Disclosures on the preparation of metrics

Methodology:

The total weight of materials used to manufacture products in the Leifheit Group during the reporting period is calculated as follows: Inflows are taken from the procurement reports, which originate from accounting and are extracted from the ERP systems. They include material inflows in connection with the manufacture of products. Merchandise is not included in the calculations. The inflow is corrected by the inventory differences on the reporting date in order to determine the actual consumption. The categorisation into technical and biological materials is carried out via groupings, which are stored directly by the purchasing department via material numbers in the merchandise management system. The groups plastic, steel, aluminium, textiles and semi-finished parts are assigned to the technical materials. Paper, cardboard, pallets and wood make up the group of biological materials.

At Leifheit, the absolute weight of sustainably sourced biological materials is determined by wood-based materials that are certified by the Forest Stewardship Council (FSC). Wood and wood-based products can be used in several stages before they are utilised for energy. The products we use generally include the certifications “FSC Recycled”, which means that the products consist exclusively of recycled material, or “FSC Mix”, which characterises products that contain a combination of FSC-certified wood, recycled material and controlled sources. These certificates are intended to help ensure that wood and wood products remain in the utilisation cycle for as long as possible before they are used for energy.

The weight is the sum of all sustainably sourced materials, adjusted for inventory differences as at the reporting date.

The percentage of biological materials is calculated as follows: Total weight of sustainably procured materials used in the reporting period divided by total weight of all materials used.



When calculating the absolute weight of secondary reused or recycled materials, our main material groups – plastic, steel, aluminium, paper, cardboard, pallets and wood – are taken into account. The percentage of recycled material averaged over the reporting period is determined by asking the largest suppliers in terms of expenditure. The percentage share per main material group is multiplied by the procurement quantity (corrected by the stock differences on the reporting date) of the main material group. The sum of the reused quantities per main material group gives the absolute weight. This key figure is, therefore, based on extrapolations and is subject to estimation uncertainty.

Information in connection with specific circumstances:

Estimates of the value chain:

As described, the calculation of the absolute weight of reused or recycled secondary materials is based on information from suppliers and extrapolations based on this. The information provided by suppliers is not validated by Leifheit. The data may be affected by uncertainties due to data quality or data availability.

Sources of estimates and uncertainty of results:

As described, the calculation of the absolute weight of reused or recycled secondary materials is based on extrapolations.

ESRS E5-5

Resource outflows – Products and materials

The expected shelf life of the products placed on the market by the company in relation to the industry average for each product group is not yet reported due to insufficient data availability or data validity for 2024. However, we are endeavouring to obtain valid data or estimates for 2025 and subsequent years. Leifheit is not aware of the industry average, which is why it is unlikely that a statement can be made on durability compared to the industry average for 2025.

The following key Leifheit products are designed according to the principles of the closed-loop system: The company's production process results in durable household products, in particular, a wide range of mechanical floor and window cleaning systems, as well as various laundry dryers and rotary dryers. Our aim is to offer products with a long service life, high quality and excellent functionality.



Social

- 47 Own workforce
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Social information

S1 – Own workforce

ESRS S1 and ESRS 2 SBM-2

Interests and views of stakeholders

As Leifheit's own workforce represents a significant group within the stakeholders affected by the company's business activities, their interests, views and rights, including respect for their human rights, are actively incorporated into the strategy and business model. The Leifheit Group's new corporate strategy was developed over the course of the 2024 reporting period. Employees from different divisions were involved in strategy development at various levels, for example, through surveys and strategy meetings. The values and concerns of the employees were also taken into account. The corporate strategy was communicated and rolled out over the course of 2024. Meetings and employee workshops were held to ensure employee involvement. The corporate strategy and business model have no material impact on the working conditions of the company's own workforce. Although the double materiality assessment revealed negative impacts, these are not attributable to current business processes and strategic decisions.

Open and trusting communication with employees is of particular importance to Leifheit in order to take the interests and views of the workforce into account. The Board of Management invites employees to on-site staff meetings at least five times a year, during which Leifheit also invites them to engage in personal dialogue. In addition, the same number of international town hall meetings are held remotely.

Management is invited to the quarterly works meetings at the invitation of the Works Council to discuss key issues with employees. The Board of Management is also in monthly dialogue with the Works Council.

In 2024, a survey was also conducted among the workforce to obtain their expectations and opinions. Employees also have the opportunity to discuss their concerns with executives as senior as the Board of Management thanks to our "open door principle" – in person or in virtual form.

In the reporting period, actual positive impacts on the company's workforce were identified, which contribute to increasing satisfaction, loyalty and retention. These relate to social dialogue and the high level of flexibility of employees in administration. At the same time, actual negative impacts in the health protection and data protection sectors were identified, as well as potential negative impacts in terms of gender pay inequality and discrimination. The material impacts are described in detail on page 21.

If human rights violations were to occur as a result of Leifheit's practices, grievance mechanisms such as the whistleblower system described below are available to provide or facilitate mitigation.

ESRS S1-1 and ESRS 2 MDR-P

Policies

Leifheit has implemented policies to make social dialogue and employee flexibility attractive and to avoid negative impacts on employees. A central component is the Code of Conduct, which is supplemented by more topic-specific guidelines such as the work regulations, the data protection guideline and regulations on working from home, remote working, flexible working hours and other location-related policies.

One of the main contents of the Code of Conduct is the protection of human rights. The Code refers to international standards and initiatives such as the Business Social Compliance Initiative, the conventions of the International Labour Organisation, the United Nations Universal Declaration of Human Rights, the UN Conventions on the Rights of the Child and on the Elimination of All Forms of Discrimination against Women, the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises.

In order to document our commitment to human rights within our workforce, we have introduced measures, commitments and mechanisms in accordance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises.



In addition to the Code of Conduct, these include in particular a human rights policy declaration (“Commitment to respect human rights”), which aims to identify and avoid potential human rights risks in the sector of our business activities and thus also to protect and promote the rights and dignity of our employees. We are guided by recognised international standards and initiatives, including the Business Social Compliance Initiative, the conventions of the International Labour Organisation, the United Nations Universal Declaration of Human Rights, the UN Conventions on the Rights of the Child and on the Elimination of All Forms of Discrimination against Women, the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises.

Our commitment is aimed at actively involving our employees and ensuring compliance with our human rights guidelines, which include the prohibition of forced or compulsory labor, as well as child labour. With regard to the protection of personal data, as enshrined in Article 8(1) of the Charter of Fundamental Rights of the European Union, Leifheit has implemented actions to protect the rights of employees and prevent data protection incidents.

Leifheit has not implemented a specific policy on equal opportunity or elimination of discrimination and harassment. However, the Code of Conduct explicitly recognises various grounds for discrimination and is committed to promoting an inclusive and respectful working environment. The guideline covers the following grounds of discrimination: ethnic or other origin, nationality, gender, age, health, religious beliefs and sexual orientation. These aspects are also addressed in the work regulations. This comprehensive list reflects our commitment to preventing discrimination in any form and promoting diversity within our workforce. The aspect of political opinion is not yet explicitly addressed in our current Code of Conduct or in the work regulations.

The Code of Conduct addresses the material impact in the diversity sector by describing clear rules and standards of behaviour and requiring respectful interaction with one another. It is intended to help protect the personal dignity, privacy and personal rights of each individual and prevent discrimination.

The Code of Conduct addresses the material impact in the gender equality sector by setting out Leifheit’s commitment to the UN conventions on the elimination of all forms of discrimination against women. This means that women’s work must not be valued less than that of men if the demands and burdens are comparable.

Leifheit currently has no specific policy commitments regarding inclusion and/or affirmative action for people from vulnerable groups within its own workforce.

The Code of Conduct refers to the material impact in the health and safety sector in the chapter on occupational health and safety. It describes how the safety and health of all employees is one of Leifheit’s most important corporate goals. Leifheit also aims to provide a healthy and hazard-free working environment for all employees, in which the laws and regulations on health and safety in the workplace are complied with. In particular, it is the responsibility of managers to ensure that appropriate procedures and protective measures to guarantee health and safety in the workplace are in place and are adhered to. But every employee can also promote health and safety in their working environment. Every employee is obliged to report matters and incidents that may endanger health and safety to their line manager. The work regulations also cover safety regulations, accidents at work and information on accident and health hazards.

No specific policies have been implemented for the material positive impact of social dialogue. The background to this is that the Works Constitution Act provides a lot of structure within this framework. In addition, works agreements exist between the Works Council and the company itself to provide an internal structure.

The “Regulation on flexible working hours for salaried employees” enables salaried employees to benefit from flexible working hours. Leifheit has also made agreements on remote working and home office workplaces. Issues such as parental leave and sabbaticals are regulated individually by the company or are already laid down by law in the countries in which Leifheit implements its HR policy. These company agreements promote employees’ interests in being able to organise their working hours with greater flexibility and to reconcile work and family life.

In addition to the Code of Conduct, which includes a specific section on the careful handling of personal data, we have adopted a further guideline to manage the negative impact of data protection on our own workforce. This data protection guideline applies to our entire workforce in the Leifheit Group.

Additional information on the aforementioned policies can be found on pages 25 et seqq.



ESRS S1-2

Processes for engaging with own workers and workers' representatives about impacts

Leifheit takes the perspectives of the workforce into account by directly involving both employee representatives and employees. At some locations, this is done through Works Councils, staff meetings, employee surveys and workshops, which take place, for example, as part of the implementation of the new strategy. Leifheit strives for an open-door culture that enables every employee to speak directly with the responsible persons or the Board of Management.

Employee surveys are conducted annually, while an exchange between employee representatives and the Board of Management takes place monthly. There are also biweekly meetings between employee representatives and the HR department at the Nassau location. Quarterly consultations between the CFO and the Economic Committee, as well as meetings on safety issues attended by employee representatives are also established. In principle, employee representatives are involved at an early stage in the implementation of actions or the creation of policies. In addition, at locations with Works Councils, works agreements are concluded with them.

The company conducted an employee survey in the reporting period to gather feedback on working conditions and satisfaction. The results were analysed and presented to the management, which then developed specific action plans. The workforce is informed of the results and planned changes through communications and meetings. In this way, Leifheit wants to ensure that their feedback is incorporated into the decision-making process and that they are informed about the

impact of their feedback. No special resources are earmarked for this. The reduction of CO₂ emissions and the transition to more environmentally friendly and climate-neutral activities will, in our view, have no impact on our workforce.

Operational responsibility for the involvement of employees and employee representatives lies with both the Board of Management and HR management.

There are no global framework agreements that the company has concluded with employee representatives in connection with respect for the human rights of its own workforce. However, respect for human rights is addressed in the Code of Conduct.

The employee survey is used to evaluate cooperation with the workforce. In future, Leifheit would like to carry out these surveys annually. The results of the current survey show that the working atmosphere in the Leifheit Group is positive overall. In addition, every employee has the opportunity to actively report problems, be it via an ombudsman, a compliance officer, a whistleblower system, an anonymous mailbox in Nassau or the employee representatives at the locations.

Regular exchanges with employee representatives, employee surveys and Q&A sessions at every staff meeting also help to engage workers who may be particularly vulnerable to impacts and/or marginalised.

Although there are various procedures for working with the workforce, the company has not currently introduced a defined overarching process. Given the size of the company, Leifheit does not see this as necessary.

ESRS S1-3

Processes to remediate negative impacts and channels for own workers to raise concerns

If Leifheit has caused or contributed to a material negative impact related to working conditions or other labour-related rights within the workforce, specific processes are in place to address this. Accidents and safety incidents must be dealt with immediately and discussed in the relevant Committees, such as in meetings of the Occupational Health and Safety Committee (ASA) and the safety officers or safety specialists. There is usually also an exchange with those affected. The same applies to dealing with complaints or discrimination.

Leifheit offers its employees the opportunity to address their concerns directly and discuss them with the company via various channels. These channels include line managers, the Works Council, the HR and Legal departments, Internal Audit and the Compliance Officer. In addition, we have appointed an ombudsperson to implement the requirements of the Corporate Governance Code and the Whistleblower Protection Act (HinSchG). All employees are encouraged to report to the ombudsperson directly or via a whistleblower system, while maintaining their anonymity, any facts that constitute or could constitute legal violations. This can be done in a confidential discussion with the ombudsperson or in writing via our online whistleblowing system using an internal reporting centre. The reports received via this system are to be processed by the Head of HR/Legal/IP, who is also responsible for Internal Audit and as Compliance Officer, and by the ombudsperson. The whistleblower system is accessible via a link on the intranet landing page and on the Leifheit Group website. The options and procedure are also described in the Code of Conduct.



The procedure for internal messages is as follows: The internal reporting office will confirm receipt of a report at the latest within seven days and verify if the reported breach falls within the material scope of application of section 2 Corporate Governance Code and the Whistleblower Protection Act (HinSchG). During this time, the internal reporting office remains in contact with the individual who made the report. Subsequently, the validity of the report received is verified and, if necessary, the internal reporting office requests further information from the individual making the report. The internal reporting office will then take the necessary follow-up measures in accordance with section 18 Corporate Governance Code and the Whistleblower Protection Act (HinSchG). The internal reporting office will provide feedback to the whistleblower within three months of confirming receipt of the report. The feedback includes information on any follow-up measures that are planned or have already been taken and the reasons for them. Feedback may only be provided to the whistleblower if this does not interfere with internal enquiries or investigations and does not affect the rights of the individuals who are the subject of a report or who are named in the report.

It is difficult to assess whether the procedures explained are effective and to what extent employees are aware of these structures in their own workforces and trust them to raise their concerns. To date, no cases have been reported via the whistleblower system. In the reporting period, however, there was one case of management misconduct that was not submitted via the existing channels. Accordingly, Leifheit wants to further strengthen and promote trust in the channels in the future to ensure an open and secure communication culture.

ESRS S1-6 and ESRS 2 MDR-M

Characteristics of the employees

A look at the key figures on the characteristics of the company's employees provides insights into the structure and distribution of employees. In particular, an overview of the company's own employees by gender, employment relationship and country is provided.

In some Member States of the European Union, it is possible for people to legally register as belonging to a third, often neutral, gender that is categorised as “non-binary” or “other”. The gender categories are initially based on the information in official identification documents. However, this can be customised by the employees. If the employee does not inform the employer of a change in gender, the gender may be incorrectly stated in this report due to ignorance. There are, therefore, a total of four options for specifying gender: 1. Male 2. Female 3. Other = Non-binary 4. Not reported/unknown. This procedure applies to all subsequent information on the gender-specific characteristics of employees. The Leifheit Group operates internationally and has subsidiaries and branches in several countries. The following tables contain a breakdown of the total number of employees.

Gender	Number of employees (HC) 31.12.2024
Male	540
Female	453
Other ¹	0
Not reported	0
Total	993

Country	Number of employees (HC) 31.12.2024 ²
Germany	377
Czech Republic	397
France	149
Other countries	70
Total	993

The breakdown includes countries in which Leifheit employs 50 or more employees who make up at least 10% of the workforce. As at the balance sheet date, 377 employees worked in Germany, a share of 38.0%. We employ 397 people, or 40.0%, at our production and sales locations in the Czech Republic. In France, 149 people, or 15.0%, were employed. The remaining 7.0% of the Group workforce were spread mainly among various European countries.

The average number of employees by reportable segments – Household, Wellbeing and Private Label – is shown in the 2024 Annual Report (Notes on segment reporting). The average annual number of employees by key country can be found on page 10.

At the end of 2024, we employed a total of 22 trainees, ten marginally employed and 25 people on parental leave. These are not included in the above figures.

The Leifheit Group has a diverse and international workforce that is characterised by a balanced gender distribution with around 46% women and a strong presence in key European markets.

The number of employees is reported in headcount. The figures relate to the number of employees as at 31.12.2024.

¹ Gender, as specified by the employees themselves

² Connectivity with consolidated financial statements in accordance with ESRS 1.123.



Employees who meet the definition of own employees and are in active employment on the reporting date are taken into account. Employees who left the company during the year or were released from their duties as at the reporting date are not taken into account. All parameters listed in S1 were validated by the internal organisation responsible for quality assurance and were not additionally checked by an external organisation.

The following table shows the number of employees (headcount) by type of contract, broken down by gender:

Type of contract	Female	Male	Other ¹	Not disclosed	Total
Total number of employees	453	540	0	0	993 ²
Number of permanent employees	413	495	0	0	908
Number of temporary employees	40	45	0	0	85
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees	382	522	0	0	904
Number of part-time employees	71	18	0	0	89 ²

The following table shows the total number of employees (headcount) by type of contract, broken down by region:

Type of contract	Germany	Czech Republic	France	Other countries	Total
Total number of employees	377	397	149	70	993 ²
Number of permanent employees	359	336	148	65	908
Number of temporary employees	18	61	1	5	85
Number of non-guaranteed hours employee	0	0	0	0	0
Number of full-time employees	310	385	146	63	904
Number of part-time employees	67	12	3	7	89 ²

¹ Gender, as indicated by the employees themselves.

² Connectivity with consolidated financial statements in accordance with ESRS 1.123.



During the reporting period, a total of 193 of our employees left the company voluntarily, due to retirement, death or redundancy. The fluctuation rate in the reporting period was 15.7% based on the number of employees (headcount) as at the reporting date. The turnover rate for employees on parental leave was 0% in the reporting period.

Employee turnover	2024
Total number of employees who have left the company (number)	193
Employee turnover (%)	15.7

Disclosures on the preparation of metrics

Methodology:

Contract types:

The contract types are divided into full-time and part-time, as well as temporary and permanent. These contract types result from the personnel systems. It should be noted that the full-time contract type may have a different number of hours depending on the country, location or employment group. For example, while a full-time employee in the Czech Republic works 40 hours a week, a production employee works 37.5 hours. These differences were taken into account in the breakdown into full-time and part-time.

Employee turnover:

All employees who could leave the company within the year are taken into account for employee turnover. In addition to the employees mentioned above, this also includes employees on parental leave, trainees and employees on leave. The decisive factor is the leaving date, which is between 01.01.2024 and 31.12.2024. The departures are set in relation to the number of employees as at 31.12.2024, which also includes employees on parental leave, trainees and employees on leave, so that the figure is comparable. Employees who leave on the reporting date of 31.12.2024 are included in both the numerator and the denominator, as they have a leaving date in the reporting period, but are also included in the number of employees on the reporting date.

The Leifheit Group has followed the systematic approach below in collecting S1 data from its various international locations and countries to ensure that the information is accurate and consistent. The process for data collection and consolidation at Group level is as follows:

Query data at location and country level:

- Identification of relevant data sources: Specific data sources and internal systems were identified in each location and country.
- Standardisation of survey instruments: Standardised survey instruments were used to ensure the comparability of the data.
- Data verification and validation: Before the data was forwarded at Group level, it was checked for completeness and accuracy by means of random checks.

Consolidation of data at Group level:

- Data harmonisation: Different formats and standards from the individual locations and countries were harmonised, including the conversion of currencies.
- Data verification at registered office level: A further random check of the data was carried out by Head of HR.

Estimates were not used for the preparation of the metrics.



Diversity, equal treatment and equal opportunities for all

Diversity

The main impact identified was that potential discrimination against employees with regard to diversity could lead to psychological stress for employees.

ESRS S1-4 and ESRS 2 MDR-A

Actions

The Leifheit Group has not yet implemented any specific actions for diversity, as the company is convinced that the existing general corporate guidelines and practised values already promote an inclusive working environment.

For example, it is common practice for Leifheit to ensure an appropriate ratio of women to men in the company. Their shares in the workforce are almost balanced: In the reporting period, women accounted for 45.6% of the workforce at the Leifheit Group. The diversity of the workforce should also be reflected at management level. However, our focus when hiring new employees is always on their individual qualifications, as well as their personal, social, business and methodical skills and abilities. This is because Leifheit aims to fill all positions with the most suitable candidates.

Leifheit employs people from various age groups. Leifheit sees an appropriate ratio of trainees, young specialists and managers and experienced colleagues who have been with the company for many years as the basis for agility and a willingness to change within the organisation and for a culture in which ideas and innovative solutions can grow. At the same time, from our company's point of view, it is key to maintaining expertise and experience, as well as a successful transfer of knowledge.

The company employs people in ten different countries. As at 31 December 2024, our Group workforce comprised at least 29 different nationalities. Internationality and cooperating across borders and cultures are fundamental to the successful expansion of our international business.

ESRS S1-5 and ESRS 2 MDR-T

Targets

As a listed company with one-third codetermination, the Board of Management of Leifheit AG fulfils the legal obligation in accordance with the Second Management Positions Act (FüPoG II) to set targets for the proportion of women on the Board of Management and for the first two management levels below the Board of Management. Due to our flat hierarchies, we limit our targets to the level immediately below the Board of Management. The target for the proportion of women at this management level was last set by the Board of Management in 2022 at 29% with an implementation deadline of 14 May 2027. The share was 33% in the reporting period. Progress towards this target is based on the target value and the target year. The key figure is a ratio, which means that it can also be compared across companies.

The target for the Board of Management is described in the chapter 'The role of the administrative, management and supervisory bodies' on page 12.

We have not currently set any targets for the remaining employees over and above the legal requirements, as we are convinced that the existing general company guidelines, measures and values practised as part of diversity management already promote an inclusive working environment.

We do not currently have a formal process in place to directly involve our own workforce or employee representatives in setting all company goals, tracking our performance and identifying lessons learnt or improvements. Instead, an annual assessment is carried out by the Board of Management to monitor progress and review target achievement. If targets are missed, we carry out a retrospective analysis of the causes and identify suitable measures for improvement. This approach enables us to react flexibly to challenges and work continuously on optimising our processes.

All targets under S1 apply to all activities and locations of the Leifheit Group, unless explicitly stated otherwise in the target description. For all targets under S1, no changes have yet been made to the targets or the underlying measurement methods. Should changes become necessary, these are communicated transparently and their impact on comparability is explained. The performance of all targets is regularly monitored and reviewed.

Leifheit monitors the effectiveness of its strategies and actions through regular reviews and, if necessary, by adjusting its HR policy.



ESRS S1-9 and ESRS 2 MDR-M

Diversity metrics

The diversity metrics provide an overview of:

(a) the gender distribution in number and percentage at the top management level below the Board of Management as at 31.12.2024:

Gender	Persons (HC)	Share in %
Female	5	33.3
Male	10	66.7
Other	0	0.0
	15	100.0

(b) the distribution of employees by age group as at 31.12.2024:

Age structure	Persons (HC)	Share in %
Under 30 years	143	14.4
30 to 50 years	466	46.9
over 50 years	384	38.7
	993	100.0

Disclosures on the preparation of metrics

Definitions:

Top management level:

Leifheit defines the Board of Management as the top management level. The management level immediately below the Board of Management comprises those persons who report directly to the Board of Management and have a management function or comparable responsibility.

Methodology:

The information on gender results from the different personnel systems and initially corresponds to the gender in the identification document (e.g. ID card). If the person informs us of a change of gender, this will be entered in the personnel system. The age was determined using the date of birth. The date of birth is also stored in the various personnel systems.

Gender equality and equal pay for work of equal value

The main negative impact identified in the sector of gender equality and equal pay for work of equal value was that potential unequal treatment in terms of pay could lead to employee dissatisfaction.

ESRS S1-4 and ESRS 2 MDR-A

Actions

We have formulated actions to effectively manage the material impacts related to gender equality and equal pay for work of equal value.

On the one hand, we aim to offer all employees fair remuneration in line with the market. Salaries in our company are, therefore, determined on the basis of function and qualifications. Our remuneration structure is based on a global grading system that has been continuously reviewed and developed in terms of functions and salary bands since the initial grading. This system is used to systematically evaluate individual items in the context of our corporate structure. This measure is being implemented across the Group, with a particular focus on employees in Germany. In 2024, we carried out a salary benchmark for a large part of the management team and the international management functions. The results can be used to draw conclusions about other functions.

A remuneration structure with salary groups helps to ensure transparency and fairness in remuneration. At locations with a Works Council, the Works Council must approve the grouping so that the interests of the employees are taken into account and the grouping is objective and fair.

We also conduct employee surveys to gather feedback and measure the satisfaction and commitment of our workforce. The aim of these surveys is to recognise necessary actions at an early stage and use them to improve working conditions. This measure was initially implemented at the German locations in 2024 and is to be rolled out internationally in 2025.

All actions are iterative processes, which means that the time horizons within which we intend to finalise the measures are initially undefined.

If cases of discrimination occur, we take actions to remedy the situation by dealing with the cases immediately. In the event of incidents, retrospectives are carried out in order to avoid similar incidents in the future. Regular monitoring takes place to track and evaluate the effectiveness of all actions under S1.

In order to determine which actions are necessary and appropriate in response, we assess each situation individually and, if necessary, consult external experts to develop solutions. Through this process, we identify actions in response to specific actual or potential negative impacts on our workforce. This also applies to all subsequent chapters and impacts in S1.



We aim to ensure that our practices do not cause or contribute to a material adverse impact on our workforce. Where possible, we, therefore, involve employee representatives in decision-making processes at an early stage to ensure that potential negative impacts are recognised and addressed at an early stage. This approach enables us to make balanced decisions that take into account both the interests of our employees and business requirements. This approach also applies to all identified impacts in the following chapters of S1.

To manage our material impacts, we provide the necessary resources, both financial and non-financial, on a situational basis to ensure that we can respond effectively to challenges. If necessary, we would also consider bringing in external experts to provide additional perspectives and specialised expertise. This flexible approach, which also applies to the follow-up chapters of the S1 in the sectors Diversity, equal treatment and equal opportunities and Working conditions, enables us to effectively manage our material impacts and ensure that we can respond appropriately to changing conditions and requirements.

In the reporting period, the management of material impacts in relation to gender equality did not require any significant operating expenditure (OpEx) or capital expenditure (CapEx). This is also expected to be the case in 2025. This also applies to the subsequent chapters of the S1 in the sectors Diversity, equal treatment and equal opportunities and Working conditions.

ESRS S1-5 and ESRS 2 MDR-T

Targets

Leifheit is committed to offering all employees throughout the Group fair and competitive remuneration for the duration of their employment. In setting the targets, the interests of our employees were taken into account by involving the Works Council and employee surveys. In order to fulfil the criterion of “fair and in line with the market”, benchmark analyses are carried out at regular intervals and the requirements of collective agreements are adhered to. This target is not measured in terms of quantitative progress.

ESRS S1-16

Compensation metrics (pay gap and total compensation)

The gender pay gap and the ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of all employees are not yet reported due to insufficient data availability respectively data validity for 2024. However, we seek to obtain valid data for the year 2025.

Violence and harassment in the workplace

In the sector of actions against violence and harassment in the workplace, the potential neglect of the regulated handling of violence and harassment in the workplace, which could lead to psychological and physical stress for employees, was identified as a negative impact.

ESRS S1-4 and ESRS 2 MDR-A

Actions

The Leifheit Group has not yet implemented any specific measures against violence and harassment, as we are convinced that the existing general company guidelines and our corporate culture already promote a safe and respectful working environment.

As in the last 12 years, there were no reported incidents of violence or harassment during the reporting period.

ESRS S1-5 and ESRS 2 MDR-T

Targets

Leifheit has not set any measurable targets for violence and harassment in the workplace, as no incidents have occurred to date that would require active target setting. We consider existing company guidelines and the corporate culture to be sufficient to ensure a safe working environment. In addition, we regularly review whether it is necessary to introduce a target in order to be able to react appropriately to possible future developments.



ESRS S1-17 and ESRS 2 MDR-M

Incidents, complaints and severe human rights impacts

The total number of all incidents of discrimination, including harassment, reported during the reporting period and the number of complaints submitted through the channels through which employees of the company can raise their concerns (including grievance mechanisms) and, where applicable, to the national contact points for OECD multinational enterprises in relation to the defined issues, excluding those already reported above, are both zero. The total amount of fines, penalties and compensation payments due to the above-mentioned incidents and complaints is also zero.

No cases of human rights violations (e.g. forced labour, human trafficking or child labour) were identified. Accordingly, the total amount of fines, penalties and compensation payments is also zero €.

Incidents, complaints and serious impacts related to human rights within its own workforce	2024
Cases of discrimination, including harassment (number)	0
Complaints submitted through channels through which company employees can raise concerns (number)	0
Severe human rights impacts (number)	0
Total amount of fines, penalties and compensation payments in connection with the incidents described above (€)	0

Disclosures on the preparation of metrics

Definitions:

Discrimination:

This is discrimination on the grounds of gender, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation or other relevant forms of discrimination affecting internal and/or external stakeholders throughout the reporting period. This includes cases of harassment as a specific form of discrimination.

Cases, complaints and incidents:

Cases, complaints and incidents that are received via the reporting channels formally opened by Leifheit (and which have a link to employment) are counted.

Severe human rights impacts:

Severe human rights impacts include cases such as forced labour, human trafficking and child labour.

Methodology:

We consider every report and every incident of violence or harassment in the workplace individually and regard it as important. The person responsible for HR/Legal/IP conducts these reviews on a case-by-case basis to ensure a thorough evaluation. No analysis was necessary in the reporting period as no cases occurred, but awareness of these issues remains constant.

Working conditions

Social dialogue

A positive impact was recognised in the fact that an extensive social dialogue takes place in the company between the Works Council and employee representatives, which promotes open communication, improves the working atmosphere, contributes to conflict resolution and increases employee satisfaction.

ESRS S1-4 and ESRS 2 MDR-A

Actions

We have taken the following actions and initiatives to have a positive impact on our workforce: In our Code of Conduct, we have defined the principle that we comply with legally regulated employee rights. We work with our employee representatives to ensure that applicable laws and regulations, collective bargaining agreements and works agreements are observed in the interest of employees. The German Works Constitution Act (BetrVG) grants the Works Council in Germany co-determination or the right of participation in social, personnel and economic affairs. We are also obligated to observe the applicable employee rights at foreign locations. Such rights in France and the Czech Republic are as strict as they are in Germany and, in some cases, even go beyond the requirements of German labour laws. The legislation in the European Union corresponds to or goes beyond the Code of the International Labour Organisation (ILO). However, Leifheit does not provide system support for tracking the measure. Our measure is designed for an indefinite period.

We also conduct employee surveys to measure employee satisfaction and commitment and to identify and utilise potential for improvement. In the reporting period, this employee survey was only conducted at the German locations.



No explicit resources are allocated to the actions.

We believe that social dialogue measures have enabled us to improve working conditions and strengthen cooperation between management and employees. Overall, social dialogue has a positive impact on corporate culture and the working atmosphere.

As this is a positive impact, we were unable to identify a potential risk. There are currently no risks in S1.

ESRS S1-5 and ESRS 2 MDR-T

Targets

We have not set any measurable results-oriented targets and are not currently planning to set any new targets in this sector, as results (see metrics) already show extensive coverage.

ESRS S1-8 and ESRS 2 MDR-M

Metrics on collective bargaining coverage and social dialogue

The total percentage of employees covered by employee representatives at country level for each EEA country in which Leifheit employs a significant number of employees and the existence of an agreement with the employees on representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council or a Societas Cooperativa Europaea (SCE) Works Council are as follows. As at 31 December 2024, 96.8% of employees in Germany were represented by employee representatives at company level. In the Czech Republic it was 0%, in France 98.7%.

Coverage by employee representatives	Germany	Czech Republic	France
Proportion of employees supervised by employee representatives (%)	96.8	0.0	98.7
Agreement with employees on representation at other institutions (EWC, SE, SCE)	0.0	0.0	0.0

There are currently no agreements with employees on representation by the European Works Council (EWC), the Works Council of Societas Europaea (SE) or the Works Council of Societas Cooperativa Europaea (SCE).

Disclosures on the preparation of metrics

Definitions:

Employees:
Employees who meet the definition of own employees and are in active employment on the reporting date are taken into account. Employees who left the company during the year or were released from their duties as at the reporting date are not taken into account. Senior executives are not covered by employee representatives.

Countries with a significant number of employees:
The breakdown includes countries in which Leifheit employs 50 or more employees who make up at least 10% of the workforce.

Methodology:

The indicator is calculated as the ratio of employees who are represented by employee representatives to the total number of employees at the location.

Health and safety

A negative impact on the health and safety of the company's own workforce was identified in that deficiencies in occupational safety can lead to accidents at work and health problems.

ESRS S1-4 and ESRS 2 MDR-A

Actions

Regular meetings of the Occupational Health and Safety Committee (ASA) and site inspections serve to evaluate occupational accidents and implement appropriate preventive actions to prevent or mitigate significant adverse impact on our employees. By continuously reviewing and adapting our safety measures, we contribute to achieving our goals, whereby the measures are implemented at our own locations and affect our own employees, as well as non-employees at our locations. We sensitise our employees to report any hazards that are discovered so that potential sources of danger can be reported and remedied in advance. A whistleblower system has also been established, which can be used to report potential security breaches.

Our major production and logistics sites are located in Germany, France and the Czech Republic. These countries have comprehensive legal regulations to protect the health and safety of employees and prevent accidents at work. In Germany, the employers' liability insurance association (BG) is used to investigate accidents. Similar institutions for monitoring and compliance with labour laws and regulations exist in France (Direction générale du travail, DGT) and the Czech Republic (Státní úřad inspekce práce, SUIP).



We regularly inform our employees about the correct behaviour in the event of a fire and offer them the opportunity to be trained as first aiders and fire safety assistants. We expressly support this commitment and encourage our employees to take part in these training programmes. No fixed time horizon is envisaged for the completion of these actions.

For the management of significant impacts, the necessary resources are provided, for example, in the form of expenditure on safety officers.

ESRS S1-5 and ESRS 2 MDR-T

Targets

Our target is to prevent accidents at work. This applies, in particular, to serious accidents. Although the workforce was not directly involved in setting this target, it reflects their interests and the common endeavour to avoid accidents at work.

Accidents at work are documented regularly and analysed at the end of each year to determine whether targets have been met.

ESRS S1-14 and ESRS 2 MDR-M

Health and safety metrics

In the following summary, we provide information on the health and safety situation in the company's own workforce. The percentage of Leifheit employees covered by the company's health and safety management system is 98.4%, based on the number of employees as at 31.12.2024 (HC). The management systems at the various locations are based on legal requirements or recognised standards and guidelines. There were no fatalities due to work-related injuries or work-related illnesses among employees during the reporting period.

In the reporting year, 25 reportable accidents at work were registered, which corresponds to an accident rate of 15.0 per 1,000,000 working hours. This figure includes one serious accident at work.

Health protection and safety	2024
Employees covered by the organisation's health and safety management system, based on legal requirements and/or recognised standards or guidelines (%)	98
Employee fatalities due to work-related injuries and illnesses (number)	0
Fatalities of non-employees due to work-related injuries and illnesses (number)	0
Recordable work-related accidents involving employees (number)	25
Including serious accidents at work	1
Recordable work-related accidents affecting employees per 1,000,000 working hours (rate)	15

In addition to the 25 accidents at work involving the company's own employees, there was also one accident at work involving trainees. This was not a serious accident.

These metrics are important for the evaluation of safety actions and general working conditions in the company.

We provide the information on the number of deaths for all employees working at the company's locations, i.e. also for non-employees if they work at the company's locations.

Disclosures on the preparation of metrics

Definitions:

Reportable accidents at work:

The reportable occupational injuries and illnesses at Leifheit include, on the one hand, injuries that result in death, incapacity to work, restriction of work or transfer to another job, medical treatment beyond first aid, or unconsciousness. On the other hand, significant injuries are those that have been diagnosed by a physician or other licensed health care professional but do not result in death, incapacity, restriction from work or transfer to another job, medical treatment beyond first aid, or loss of consciousness.

Serious accidents:

Leifheit defines serious accidents at work as accidents that lead to long-term or permanent health impairments and a period of absence of more than 120 days, as well as accidents that cause life-threatening injuries.

Rate of reportable accidents at work:

The rate represents the total number of reportable work accidents of employees in relation to the total theoretical working hours of employees multiplied by 1,000,000.

Health and safety management system:

We understand health and safety management systems to be a structured approach to identifying, assessing and mitigating risks related to health and safety in the workplace, which includes guidelines and practices aimed at minimising hazards, preventing accidents and ensuring compliance with legal and regulatory requirements.



Methodology:

The number of occupational accidents is supplied by the locations. All accidents at work are checked to ensure that they comply with the ESRS requirements. Only then will they be recognised.

To calculate the rate of reportable accidents at work, Leifheit uses the contractually agreed working hours per day instead of measured working hours. This was multiplied by the net working days per year (working days at the respective location minus annual leave entitlement) to determine the total working hours. This does not include absences due to illness, overtime and absences for other reasons, for example. In this respect, there are uncertainties regarding the calculated ratio.

Work-life balance

A positive impact on employees results from a high degree of flexibility in working hours, the option to work from home, proactive support for parental leave and the possibility of a sabbatical. However, employees in production and logistics are not fully affected by this.

[ESRS S1-4 and ESRS 2 MDR-A](#)

Actions

In recent years, our company has worked intensively on improving the compatibility of work and family life. A clear picture emerged from active dialogues with our employees, in which we analysed their wishes and requests: Flexibility in working hours, the option to work from home, proactive support during parental leave and the option of a sabbatical are decisive factors that contribute positively to work-life balance.

Based on these findings, we have developed actions that offer our employees more freedom and support without imposing time limits on the measures. These actions should enable our employees to better harmonise their work commitments with their family life. We are convinced that these flexible working models not only increase the well-being of our employees, but also promote satisfaction and productivity within the company. By actively responding to the needs of our employees, we create a working environment that fulfils both individual life circumstances and professional requirements.

We allow for flexible working hours and, for appropriate positions, the possibility of working remotely or from home. We have further stabilised the changes in our collaboration and processes established in recent years, enabling many colleagues to work from home or on the move on a regular basis. The successful shift to digital forms of work offers numerous opportunities to motivate our staff, further improve our appeal as an employer and make it easier to balance work and private life. As part of our family-friendly HR policy, we also support our employees who have to care for their sick child at home by offering additional children's sick days beyond those required by law. We also offer the opportunity to take a sabbatical on an individual basis.

The results of the employee survey conducted in Germany in the reporting period show that the actions taken contribute to employee satisfaction and commitment. Almost three quarters of the employees surveyed said that they are able to combine their professional and private lives well. In addition, the engagement score, which actions the degree of inspiration and motivation of employees, as well as their commitment to the company, is clearly above the German benchmark.

The Group Human Resources department is responsible for the regular follow-up of actions and for identifying new impacts or risks and opportunities and possible measures.

No explicit funds are allocated to the actions.

[ESRS S1-5 and ESRS 2 MDR-T](#)

Targets

Leifheit has introduced actions such as flexible working hours, remote working and home office options, proactive support during parental leave and the option of a sabbatical to improve the work-life balance. We want to promote the well-being of our employees with these initiatives. Despite this progress, the company has not yet set any measurable targets to quantify the success of these actions and no specific targets are currently planned.

The current focus is on better understanding the needs and feedback of employees and responding flexibly to individual requirements. Qualitative aspects such as job satisfaction and work-life balance are complex and cannot always be summarised in simple metrics. Nevertheless, Leifheit reviews annually whether it makes sense to develop metrics to further evaluate and optimise the effectiveness of these initiatives.

[ESRS 2 MDR-M](#)

Metrics

No company-specific metrics have been defined.



Other labour-related rights

Privacy

The occurrence of data protection incidents was identified as having a negative impact on the company's own employees, as they could lead to financial damage and significant inconvenience for employees.

ESRS S1-4 and ESRS 2 MDR-A

Actions

We want to take proactive actions to minimise potential negative impacts on our workforce. The aim is to ensure the protection of personal data and the associated rights of our employees and to prevent data protection incidents. This includes the implementation of technical and organisational measures (TOM) as required by the GDPR and national data protection laws. Annual data protection training for employees who process personal data is an essential part of our strategy. Our data protection guidelines, including the group-wide data protection guideline and specific instructions for Leifheit AG in Germany, are intended to support these actions. Data protection declarations on the Leifheit Group website and in the Leifheit online shop contribute to transparency. An external data protection officer and an internal data protection coordinator have been appointed for Leifheit AG in Germany.

The company monitors the number of data protection incidents during the reporting period in order to evaluate the effectiveness of the actions taken. The continuous training of internal contacts in the data protection sector should also make a positive

contribution. The effectiveness of these actions is tracked and evaluated by determining the proportion of employees who have completed data protection training in relation to the total number of employees who process personal data.

Our procedures for identifying necessary actions in response to potential negative impacts on our workforce include the regular review and adjustment of our data protection guidelines. The approach to taking actions includes the implementation of measures relating to internal processes and cooperation with relevant parties. We aim to ensure that the procedures for providing mitigation actions in the event of a material adverse impact are available and effective by allocating resources to deal with potential data protection incidents.

We have allocated resources in the form of costs for external data protection officers or consultants, costs for employee training and further training for internal contacts to ensure that the material negative impacts are managed effectively. The financial resources are allocated to both S4 (consumers and/or end-users) and S1 (own workforce). Operating expenses totalled k€ 43 in the reporting period and are expected to amount to k€ 43 in 2025, which is reflected in administrative costs.

These actions are to be implemented at Leifheit in our own activities and affect our own employees, in particular. The time horizons within which we intend to complete the actions extend over an indefinite period, unless otherwise stated. It is the task of the data protection officer to support and monitor the implementation of our actions. The Board of Management is responsible for the implementation of the actions.

ESRS S1-5 and ESRS 2 MDR-T

Targets

Our data protection guideline aims to ensure that no data protection incidents were recorded during the reporting period. The target is directly related to the political objectives of the GDPR. The target level to be achieved is absolute and is measured in the number of incidents. The scope of the target covers all internal activities of the company that potentially affect its own workforce. This goal is measurable, results-orientated and scheduled for the reporting period.

The baseline for measuring progress is the year prior to the reporting period. The period for which the target applies is set at one year. The methods used to set the target are based on internal audits and the analysis of incidents, taking into account national and EU-wide data protection guidelines. Our goal is based on conclusive scientific findings and best practices in the data protection sector.

The process of defining our goal can be summarised as follows: Our target was derived in accordance with the requirements of the GDPR. To achieve this goal, we did not work directly with our employees. Finally, these stakeholders were not included in the identification of lessons learnt or improvements as a result of performance against target as the analysis was conducted internally.

No changes were made to the target or the corresponding measurement methods within the defined time horizon. Performance against the published target is monitored and reviewed through internal audits. Progress is measured by the number of incidents and it is analysed whether these are in line with the original plans. Trends or significant changes in the company's performance must be documented and analysed.



We have not set any other measurable, results-orientated targets, as the focus is on continuous improvement. Nevertheless, we monitor the effectiveness of our strategies and actions by regularly reviewing and adjusting our internal processes. The aim is to completely prevent data protection incidents, using qualitative metrics to assess progress. A reference value is given to view the progress.

ESRS 2 MDR-M

Metrics

There was one data protection incident during the reporting period that was attributable to the company's own workforce. The incident did not result in any impact on employees or loss, destruction or disclosure of personal data or confidential business information. However, it shows that our actions to prevent data protection incidents among the workforce still have potential for improvement. If data protection incidents occur, the causes are investigated and possible improvements are identified in order to prevent future incidents.

In addition, 69.2% of employees in the Leifheit Group who process personal data have completed data protection training. The training courses, which are supported by an online tool, have so far focussed on employees in Germany. The aim is to roll out the training courses internationally in 2025.

Key data protection figures	2024
Data protection incidents (number)	1
Proportion of employees who have completed data protection training (%)	69

Overall, the metrics recorded show that we are continuing to work on improving our internal data protection actions, in particular through training measures to increase the awareness and competence of our employees in the data protection sector.

Disclosures on the preparation of metrics

Definitions:

Data protection incident

A data protection incident is any type of security breach that results in the unintentional or unlawful processing, destruction, loss, alteration or disclosure of personal data or confidential business information.

Methodology:

Number of data protection incidents:

This indicator is based on internal audit procedures and incident reports. The classification was based on an internal analysis of the incident reports and the groups of people affected. The limitations of the methods used lie in internal data collection and analysis, which is dependent on the accuracy and completeness of internal reporting.

Percentage of employees who have completed data protection training:

The key figure is calculated on the basis of the persons who process personal data. It is determined by analysing the training databases and confirmations of participation.

Information in connection with specific circumstances:

Sources of estimates and uncertainty of results:

The main result uncertainties include the completeness of the training records and the up-to-dateness of the database entries.



S2 – Workers in the value chain

Strategy and concepts relating to workers in the value chain

A potential negative impact was identified in the upstream value chain with regard to working conditions, health and safety of workers. If suppliers do not take sufficient care of the health and safety of workers, this can have an impact on the health and well-being of workers.

ESRS 2 SBM-2

Interests and views of stakeholders

The workers in the value chain can be an important group of affected stakeholders. As part of our double materiality assessment, we, therefore, examined whether the employees in our upstream and downstream value chain are significantly affected by our business activities, strategy and business model. To take into account the interests, views and rights of workers in the value chain, the following functions were included in the assessment of the impacts: The purchasing manager has an insight into the interests of our suppliers' employees through selection processes, supplier audits and regular dialogue. The Head of Sales covers the interests of employees in the downstream value chain, in particular, those of retail customers, as most of the points of contact and enquiries in our company converge here.

Working conditions

ESRS 2 MDR-P and S2-1

Policies

Leifheit has established a human rights policy (Declaration of Principles on Respect for Human Rights) that includes workers in the value chain. The German Supply Chain Due Diligence Act (LkSG) sets out specific due diligence obligations for companies to respect human rights. Although Leifheit AG does not fall within the scope of the German Supply Chain Due Diligence Act (LkSG) due to its size, the company has set itself the goal of fulfilling the required due diligence obligations.

Leifheit takes various actions to ensure the protection of human rights in the supply chain. This includes setting up a grievance mechanism (whistleblower system) and a risk management system with the aim of identifying and analysing human rights violations in the supply chain sector in good time. The whistleblower system is described on page 70 et seqq.

The supplier risk management system aims to provide the basis for implementing the protection targets of the law. On this basis, Leifheit can take actions to ensure human rights compliance within the supply chain. No actions were required in the reporting period.

Leifheit expects its business partners to commit to respecting human rights and protecting the environment to the same extent and to establish appropriate due diligence processes in order to recognise and avoid human rights and environmental risks. The central element of this is a Social Code of Conduct,

in which Leifheit has set out its requirements for suppliers. In addition to compliance with laws, human rights and environmental obligations, ethical behaviour and compliance, it also addresses the aspects of working conditions, health and safety.

The Social Code of Conduct covers the labour force of Leifheit's direct suppliers and the other contractors used by them who are involved in the production of goods and services. Leifheit's policy with regard to workers in the value chain is based on internationally recognised instruments that are relevant to workers in the value chain. These principles are based on the Business Social Compliance Initiative (BSCI), the United Nations Universal Declaration of Human Rights, the UN Conventions on the Rights of the Child and on the Elimination of All Forms of Discrimination against Women, the principles of the UN Global Compact, the OECD Guidelines for Multinational Enterprises and the conventions of the International Labour Organization (ILO). These include the documentation of the employment relationship, remuneration, health and safety, child labour or youth employment, discrimination, the right to organise and collective bargaining, forced labour and disciplinary actions. These points are largely in line with the targets and standards of the ILO, which aim to promote decent working conditions and protect labour rights. No cases of non-compliance with the aforementioned principles and guidelines were reported.

Additional information on the Declaration of Principles on Respect for Human Rights and the Social Code of Conduct can be found on pages 25 et seqq.



ESRS S2-2

Processes for engaging with value chain workers about impacts

Leifheit carries out factory audits at all new suppliers and randomly at existing suppliers. Employee surveys are also conducted as part of these reviews.

The perspective of the workers in the value chain is incorporated into Leifheit's decisions. The results of audits, which also include employee appraisals, can lead to steps being initiated with suppliers to improve working conditions.

ESRS S2-3

Processes to remediate negative impacts and channels for value chain workers to raise concerns

We have established the procedures and actions described in S2-4 to minimise the identified potential impact of inadequate health and safety measures at suppliers. In addition, a whistleblower system has been introduced through which workers in the value chain can raise concerns or report violations. Further disclosures can be found under S1-3 (page 49) and G1-1 (page 70 et seqq). The whistleblower system is publicly accessible on the Leifheit Group website and reference is made to it in the Code of Conduct. Suppliers undertake to make the contents of the Code of Conduct available to their employees in the respective national language. To date, there has been no systematic review of whether workers in the value chain know and trust the structures or processes. However, we plan to review this point in future as part of audits and employee appraisals. To date, no reports have been received via the whistleblower system or other channels.

ESRS S2-4 and ESRS 2 MDR-A

Actions

Leifheit wants to ensure that its own practices do not have or contribute to a material negative impact on workers in the value chain. This is to be achieved through compliance with the Code of Conduct and the promotion of ethical procurement practices. In addition, Leifheit relies on second sourcing and aims to increase the proportion of suppliers in Europe in order to secure the supply chain while ensuring compliance with standards.

With regard to the identified potential negative impact, we describe below the measures to mitigate or avoid it. In addition to working conditions and health and safety, these also relate to human rights and discrimination.

The central element is our Social Code of Conduct, which sets out the requirements for suppliers. Initially, no supplier for direct materials that are directly incorporated into products or for the purchase of merchandise will be included in the supplier portfolio unless they have accepted and confirmed the Social Code of Conduct. Leifheit has the declared aim of ensuring the acceptance and implementation of high social and environmental standards in the supply chain.

Leifheit carries out factory audits at all new suppliers and randomly at existing suppliers. The audits include the following aspects: Quality Assurance, Production System, General Management, Storing System and Social Accountability. The Social Accountability Audit also checks compliance with the Social Code of Conduct, in particular child labour and health and safety aspects. Open points and findings must be followed up in the purchasing, production and quality departments until they have been finalised in a sustainable manner. In the

event of findings, new audits are carried out. In addition, supplier meetings are held twice a year with existing suppliers who exceed a defined annual turnover.

A particular focus is on Asian suppliers, whose audits are also tracked in a special business intelligence (BI) tool. In Asia, compliance with the Social Code of Conduct is also checked by quality management on the basis of a supplier self-assessment.

A revision of the onboarding process for new suppliers is planned for 2025. In future, every new supplier will receive training and an introduction to the Leifheit process, as well as suitable onboarding packages for different suppliers. The aim is to place an even stronger focus on new suppliers. The revision of the process is due to be completed in the first half-year of 2025.

Our French subsidiary Herby carries out similar supplier audits. Our subsidiary Birambeau, which primarily offers products for private-label brands, has joined the amfori Business Social Compliance Initiative (amfori BSCI). At Birambeau, we have established processes to ensure that only suppliers with an acceptable amfori BSCI audit result, meaning at least an audit result of A, B or C, are used for future procurement in defined high-risk countries. Birambeau generally supports long-standing partners who are not yet BSCI-compliant in establishing actions to pass the audit, or it switches suppliers.

No human rights violations or incidents in connection with our upstream and downstream value chain were reported to us during the reporting period. Random checks of existing suppliers also revealed no incidents with regard to working conditions, health and safety. Nevertheless, the effectiveness of the actions cannot be directly verified in all cases.



Leifheit provides resources, including financial and human resources, to manage material impacts on workers in the value chain through the above-mentioned actions, which were not material in the reporting period. This is also expected to be the case in 2025.

The expected results of the actions defined in relation to suppliers include improving working conditions and reducing negative environmental impacts along the supply chain, reducing violations of labour and human rights and promoting sustainable procurement practices.

ESRS S2-5 and ESRS 2 MDR-T

Targets

In connection with workers in the value chain, we have set the following target and defined a key figure for it: All suppliers of direct materials that are directly incorporated into the products or for purchased goods that are added to the supplier portfolio in the reporting period are required to sign the Social Code of Conduct. The target was set internally.

We have not currently implemented a formal process for directly involving workers in the value chain when setting the target and tracking performance. Although discussions are held with suppliers' employees as part of the supplier audits, they are not involved in setting or determining the targets. An annual assessment is carried out by strategic procurement to monitor progress and review the achievement of targets. If targets are missed, a retrospective check should be carried out to analyse the causes and identify suitable actions for improvement. This approach should enable us to react flexibly to challenges and continuously work on optimising our processes. As, in principle, all suppliers described above are to sign the agreement, there is no specific time frame, no interim targets and no reference value or reference year to which this target relates; progress towards the target is

measured against the target value. There were no changes to the targets in the reporting period. In setting our targets, we have assumed that the signing of a Code of Conduct by our suppliers will lead to an improvement in working conditions in our supply chain. This assumption is based on the analysis of best practices.

Targets in connection with material risks and opportunities were not relevant, as no risks and opportunities were identified in the reporting period.

ESRS 2 MDR-M

Metrics

We have defined a company-specific key figure for this target:

The % of Leifheit and Herby suppliers of production materials and merchandise that have signed the Social Code of Conduct. For the 2024 reporting period, this share is 100%.

Code of Conduct	2024
The proportion of suppliers who have signed the Social Code of Conduct (%)	100

The Social Code of Conduct also includes health and safety requirements for employees. The specification of a key figure for this target conveys an understanding of the importance of compliance with the Social Code of Conduct, which is documented by the commitment of the suppliers.

The effectiveness of the actions is based on information on employee satisfaction in the value chain. This is also assessed and evaluated through employee surveys as part of the audits.

Information on the preparation of the indicator

Definitions:

The % of Leifheit and Herby suppliers of production materials and merchandise that have signed the Social Code of Conduct.

Methodology:

The indicator is calculated on the basis of the documentation of the signatures of the Code of Conduct. This means that there are no assumptions or unknowns in the calculation of the indicator. The calculation of the indicator has not changed compared to previous years.

Large suppliers often do not sign the code of conduct of their customers, but refer to their own codes of conduct, which are usually publicly available or provided. In this case, Strategic Procurement checks whether the supplier's code is in line with the requirements and expectations of the Leifheit Code of Conduct. In this case, this is recognised as a signed Code of Conduct.

The metrics are regularly reviewed in Strategic Procurement and reported as part of sustainability reporting. The specification of a reference value and reference year for measuring progress is not relevant for Leifheit in this context. There are no assumptions or parameters that could change. The key figure is a ratio, which means that it can also be compared across companies.



S4 – Protection of consumers and end-users

Strategy and concepts for the protection of consumers and end-users

ESRS 2 SBM-2

Interests and views of stakeholders

As consumers or end-users could be significantly affected by the activities and use of Leifheit's products, the company considers them to be one of the key groups of our affected stakeholders. Their interests, views and rights, therefore, have a significant influence on Leifheit's business model and strategy. Leifheit integrates these interests, views and rights into its strategy and business model by regularly engaging with key stakeholders, especially consumers. These direct interactions help to better understand the expectations and concerns of stakeholders and incorporate them into strategic decisions.

Leifheit has carried out a double materiality assessment to identify the most important sustainability issues. The results of this assessment are presented under ESRS 2 SBM-3 (page 19 et seqq.).

The concerns of consumers are taken into account in the company's strategy. Leifheit emphasises professional and customer-oriented consumer service and aims to involve consumers in the product development process at an early stage. In addition, analysing product reviews on online portals gives the company an insight into how its products and service are perceived by consumers. By closely interlinking our

Consumer Service team, the R&D team and Quality Management, Leifheit ensures that consumers' comments and criticism are taken into account.

In order to incorporate the views of consumers or end-users into the evaluation of the strategy and business model, it is important to obtain and disclose these views. Consumers or end-users view Leifheit's strategy and business model as positive if they offer product longevity, quality and value for money, consumer service and support, as well as sustainability and ethical business practices. Our websites leifheit-group.com/en, leifheit.com, soehnle.com (unassured), as well as social media channels such as Instagram, Facebook, LinkedIn and YouTube, offer consumers various options for direct contact.

Data protection and information security

In the data protection sector, Leifheit has identified a material risk with regard to consumers: Careless handling of sensitive customer data and cyber security and data breaches that result in the loss of sensitive information can lead to financial losses such as fines, legal costs and loss of customer trust.

ESRS S4-1 and ESRS 2 MDR-P

Policies

In addition to the Code of Conduct, which calls for the careful handling of personal data in a specific section, Leifheit has adopted a Group-wide guideline, the Data Protection Guideline, to manage the risk in relation to data protection. The scope of application includes all processing of personal data within the Leifheit Group.

Leifheit's Code of Conduct is based on internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights. This policy also affects consumers, even if they were not directly involved in the creation of the policy. Leifheit does not consider the identified risk to be significantly related to human rights issues, which is why the general presentation of the human rights policy is considered sufficient.

To date, Leifheit is not aware of any cases in which the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises that affect consumers have not been observed.

Further information on the Data Protection Policy and the Code of Conduct can be found on page 25 et seqq.

ESRS S4-4 and ESRS 2 MDR-A

Actions

Leifheit actively addresses risks by taking appropriate actions to protect personal data and thus the rights of consumers or end-users and to avoid data protection incidents. This includes the implementation of technical and organisational measures (TOM) based on the GDPR and national data protection laws. Annual data protection training for all employees who process personal data is another component of the company's strategy. The data protection guidelines, including the Group-wide data protection guideline and specific instructions for Leifheit AG (Germany), support these measures. Data protection declarations on the Leifheit Group website and in the Leifheit online shop contribute to transparency. An external data protection officer has been appointed for Leifheit AG (Germany).



The company monitors the number of data protection incidents during the reporting period in order to evaluate the effectiveness of the actions taken. The continuous training of internal contacts in the data protection sector also makes a positive contribution for consumers and end-users. The effectiveness of these actions is tracked and evaluated by determining the proportion of employees who have completed data protection training in relation to the total number of employees who process personal data.

The procedures for identifying necessary actions in response to potential negative risks for consumers and end-users include the regular review and adaptation of data protection guidelines. The approach to taking action includes the implementation of actions relating to product design, marketing or sales and co-operation with relevant parties. Our role is to ensure that the procedures for providing mitigation actions in the event of material negative risks are available and effective by allocating resources to deal with potential data protection incidents.

With regard to material risks, Leifheit takes actions to mitigate risks to the company arising from its dependencies on consumers and end-users and monitors effectiveness through regular reporting and evaluation. Leifheit has taken actions to avoid the risks posed by its own practices, with a particular focus on marketing, sales and data.

Human rights violations and incidents relating to consumers and end-users were not reported.

Leifheit provides resources in the form of costs for external data protection officers or consultants, costs for employee training and further training for internal contacts to ensure that the material negative impacts and risks arising in the data protection and information security sector in relation to its own workforce and to consumers and end-users are effectively managed.

The resources are allocated to both S4 (consumers or end-users) and S1 (own workforce). Operating expenses totalled k€ 43 in the reporting period and are expected to be around k€ 43 in 2025, which is reflected in administrative costs.

The scope of the respective actions covers the activities of Leifheit AG and its subsidiaries. The time horizon for the completion of each measure is regularly reviewed and adjusted. No time restriction is currently planned.

ESRS S4-5 and ESRS 2 MDR-T

Targets

The goal of not recording a data protection incident in the reporting period is directly related to the policy targets of the GDPR and the requirements of the company's data protection guideline, which defines the protection of natural persons with regard to the processing of personal data as a fundamental right. The target level to be achieved is absolute and is measured in the number of incidents. The scope of the target covers all internal activities of the company that potentially affect consumers and end-users.

The baseline for measuring progress is the year prior to the reporting period. The period for which the target applies is set at one year. The methods used to set the target are based on internal audits and the analysis of incidents, taking into account national and EU-wide data protection guidelines. Our goal is based on benchmark analyses, empirical values and best practices in the data protection sector.

The process of defining our goal can be summarised as follows: The target was derived in accordance with the requirements of the GDPR. To achieve this goal, the company did not work directly with consumers and end-users. Finally, these stakeholders were not included in the identification of lessons learnt or improvements as a result of performance against target as the analysis was conducted internally.

No changes were made to the target or the corresponding measurement methods within the defined time horizon. Performance against the published target is monitored and reviewed through internal audits. Progress is measured by the number of incidents and it is analysed whether these are in line with the original plans. Trends or significant changes in the company's performance are documented and analysed.

Leifheit has not set any other measurable result-oriented targets, as the focus is on continuous improvement. Nevertheless, the company monitors the effectiveness of its strategies and actions by regularly reviewing and adjusting its internal processes. The aim is to completely avoid data protection incidents.



ESRS 2 MDR-M

Metrics

In the reporting period, the number of data protection incidents relating to consumers and/or end-users was 0.

Key data protection figures	2024
Data protection incidents related to consumers and/or end-users (number)	0

Disclosures on the preparation of metrics

Definitions:

Data protection incident

A data protection incident is any type of security breach that results in the unintentional or unlawful processing, destruction, loss, alteration or disclosure of personal data or confidential business information.

Methodology:

Internal audit procedures and incident reports were used as the basis for recording this key figure. The limitations of the methods used lie in internal data collection and analysis, which is dependent on the accuracy and completeness of internal reporting.





Governance

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Governance information

Business conduct

ESRS 2 GOV-1

The role of the management and supervisory bodies

The Board of Management bears the ultimate responsibility for sustainable conduct. Within the Committee, the CEO is responsible for sustainability issues, while the CFO is responsible for sustainability reporting. The Board of Management determines the strategic direction of the Leifheit Group and coordinates this with the Supervisory Board; this also applies to the sustainability strategy.

The Supervisory Board generally fulfils its control and monitoring duties on the basis of the Board of Management's reports in accordance with section 90 German Stock Corporation Act (AktG). In addition, the Board of Management's rules of procedure specify which topics are subject to regular reporting. This includes reporting at least once a year on the material ESG impacts, risks and opportunities, actions and targets. In addition, the Supervisory Board is informed about significant issues, such as the occurrence of serious accidents, on an ad hoc basis.

In addition, the risk and compliance management system and the internal control system (ICS) are components of Leifheit's governance structures. The material ESG impacts, opportunities and risks have been incorporated into the risk management system and the ICS. The maturity level of the internal control system in the non-financial sector does not yet correspond to that of the accounting-related internal control system. The Board of Management reports regularly to the Supervisory Board on risk management.

Leifheit has established a Compliance Management System (CMS). The CMS includes guidelines and actions to promote a corporate culture that supports compliance and ethical behaviour. The Compliance Officer is operationally responsible for the organisation and management of the CMS. As part of the processes defined in the Code of Conduct, the Compliance Officer reports incidents and measures to the Board of Management, which informs the Supervisory Board in the event of incidents.

The Audit Committee of the Supervisory Board regularly reviews the efficiency of compliance and governance measures. The Compliance Officer reports to the Audit Committee twice a year on measures and their effectiveness (e.g. internal audit). The protection of whistleblowers is also addressed in this context. The Audit Committee in turn informs the Supervisory Board of this.

The Board of Management of Leifheit AG and the Supervisory Board thus play a decisive role in shaping and monitoring business conduct. The Supervisory Board of Leifheit AG consists of executives with many years of C-level experience on the shareholder representative side, with knowledge in the sectors of corporate governance and compliance, as well as in the assessment of risks. The same applies to the Board of Management, which is responsible for shaping the corporate culture, promoting transparency and accountability and creating an environment in which whistleblowers are to be protected. The organs expertise in the sector of ESG issues is described on page 13 in the chapter Role of the management and supervisory bodies.



ESRS G1-1

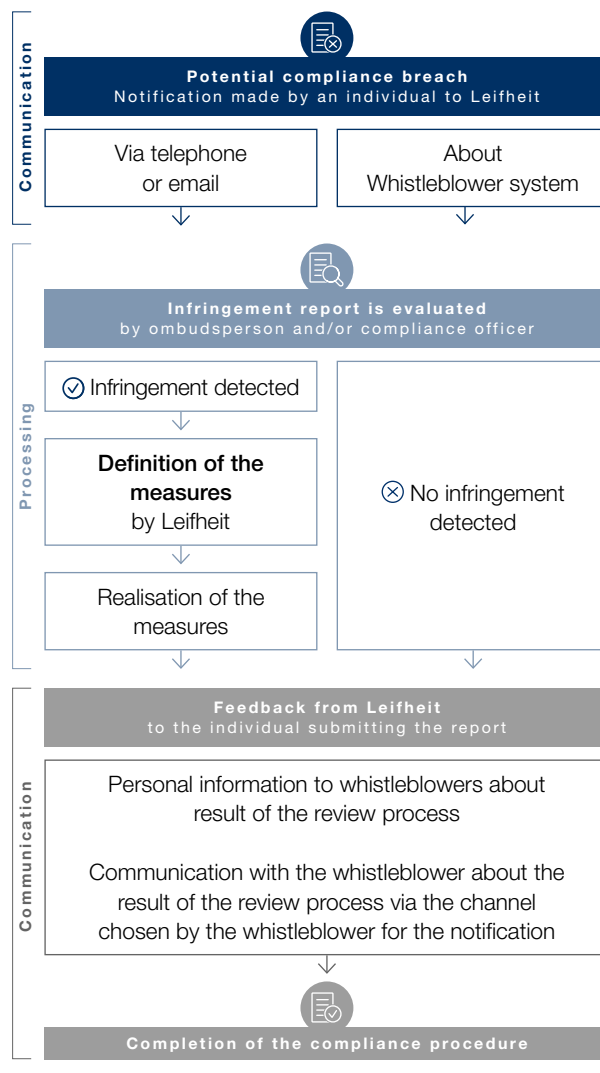
Corporate culture and business conduct

We want to create a motivating, open, positive and at the same time performance- and team-orientated corporate culture. We also promote a culture of open and transparent communication in which employees can express their opinions and ideas. This requires targeted measures and continuous commitment. In 2024, our canon of values was also revised as part of the development of our new corporate strategy. The new strategy is based on our core values of trust, courage, integrity and ambition.

As part of the strategy roll-out, management presented and discussed both the strategy and the core values in small groups. To ensure that managers exemplify the core values in their daily behaviour and act as role models in their teams, our management guidelines are reviewed and adapted to the new values. Training courses and workshops are planned to promote the understanding and application of the basic values in management behaviour.

Employees were surveyed in the reporting period as part of employee surveys to review the success of the measures. In addition, the progress of strategy and value implementation is reported and discussed at staff meetings and international remote town hall meetings.

Whistleblower system



🔄 If necessary, restart if additional communication/verification is required

We have established mechanisms to identify, report and investigate concerns about unlawful behaviour or behaviour that violates our Code of Conduct or similar internal rules. The central element is our whistleblower system, which is available to internal and external stakeholders. The whistleblower system can be accessed on the Leifheit website and via the intranet.

Our goal is to ensure that Leifheit's business practices are always based on integrity, honesty, fairness and compliance with applicable laws. We have enshrined this fundamental approach in our Code of Conduct. Among other things, our Code of Conduct contains guidelines on combating corruption and bribery that are in line with the United Nations Convention against Corruption. It also contains regulations on the protection of whistleblowers and the description of reporting channels.

Whistleblower system

In addition to the personal reporting channel to line managers, the Works Council, HR department, compliance officer or the ombudsperson, the Integrity Line provides whistleblowers with an anonymous, Internet-based communication platform. Messages sent via the Integrity Line reach both the ombudsperson and the Compliance Officer (reporting centres) anonymously. The two functions are complementary, i.e. the ombudsperson is a member of the Works Council and the Compliance Officer is a member of the management team. The two functions are intended to ensure mutual control and complementarity, as well as immediate processing, independence and objectivity. Further communication with the whistleblower also takes place anonymously via the Integrity Line. The reporting system was developed with a user-friendly interface and easy handling for whistleblowers in mind.



In the event that concerns and violations are reported in person, the anonymity of the whistleblower is protected. Whistleblowers are thus protected from retaliation as part of a reporting procedure in accordance with the applicable legislation implementing Directive (EU) 2019/1937 of the European Parliament and of the Council. We also work with appropriately trained law firms on an ad hoc basis, especially if the matter is reported abroad.

To date, no reports have been received via the whistleblower system or other reporting options. In the event of a tip-off, the procedure is as follows:

The policy is intended to ensure that the internal reporting office (Ombudsperson, Compliance Officer) confirms receipt of a report to the whistleblower and checks whether the reported violation falls within the material scope of application in accordance with section 2 of the Whistleblower Protection Act (HinSchG).

Appropriate follow-up measures must be taken by the internal reporting centre in accordance with section 18 of the Whistleblower Protection Act (HinSchG). The internal reporting office will provide feedback to the whistleblower within three months of confirming receipt of the report.

We are subject to the legal requirements under national law for the implementation of the Whistleblower Directive (EU) 2019/1937, which was transposed into German law by the Whistleblower Protection Act (HinSchG). Leifheit fulfils the legal requirements and does not require any further investigation procedures due to the rarity of reports and incidents.

Our aim is to train our salaried employees in Germany at least once on the entire content of the Code of Conduct through internet-based e-learning. This also includes the employees who process the reported incidents. In the national companies, the managing directors are instructed to discuss the contents of the Code of Conduct with their employees.

Certain functions within a company could be fundamentally susceptible to corruption and bribery due to their tasks and responsibilities. This includes the management team, buyers, country and country-cluster managers, as well as the sales functions including the sales force. However, Leifheit has approval procedures, the dual control principle, clear workflows and other control mechanisms in place with the aim of effectively minimising the risk of corruption and bribery.

Corporate Culture

In the reporting period, the double materiality assessment showed that Leifheit can make a positive contribution to employee satisfaction through the core values defined in the new strategy and the desired corporate culture. Employees who feel valued and supported in a positive, motivating corporate culture are more satisfied with their work and work environment, leading to a potential positive impact.

ESRS G1 and ESRS 2 MDR-P

Policies

Part of the new corporate strategy “LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.” is to shape a positive, open and motivating culture by promoting defined core values and behaviours.

Additional information on the corporate strategy can be found on pages 9 et seqq. and 25 et seqq.

ESRS G1-1 and ESRS 2 MDR-A

Actions

Leifheit offers its employees flat hierarchies and a wide range of development opportunities. Through initiatives such as flexible working hours, home office options and remote working for suitable positions, we increase our attractiveness as an employer and promote the motivation and satisfaction of our workforce. These actions are already contributing to a modern corporate culture.

In order to make our corporate culture even more open, positive and motivating in the future, we redefined clear core values for the Leifheit Group in the reporting period as part of the development of the new corporate strategy. The values of trust, courage, integrity and ambition should form the basis of our corporate culture and characterise behaviour within the company. They should help to create a positive and motivating working environment. As part of the strategy roll-out, both the strategy and the core values were presented and discussed by the management in small groups at the company locations.

The next step was to review the management guidelines and adapt them to the new values so that managers can exemplify the core values in their daily behaviour and act as role models in their teams. These management guidelines are to be rolled out across the Group in 2025. Further training courses and workshops for managers and employees are also planned for 2025. The aim is to promote knowledge, understanding and application of the basic values in daily behaviour and cooperation. These actions are not limited to a fixed time horizon, but are designed as a continuous process.



The implementation of these actions required operating expenses totalling around k€ 44 in the reporting period, which are allocated to administrative costs. In addition, implementation required personnel resources in various divisions, which are allocated to personnel costs. In 2025, operating expenses in administrative costs of around k€ 50 are expected, as well as the renewed utilisation of human resources in various divisions.

ESRS G1-1 and ESRS 2 MDR-T

Targets

We have not yet set any measurable, results-orientated targets. We expect to set such targets in 2025. Nevertheless, we are reviewing the effectiveness of our actions in relation to the development of our corporate culture by conducting surveys of our employees in 2024.

ESRS 2 MDR-M

Metrics

No metrics have been defined and no company-specific metrics are currently available.

Protection of whistleblowers

In the double materiality assessment, the potential negative impact identified was that the reporting of incidents by whistleblowers could lead to them becoming victims of harassment, isolation, dismissal or other professional disadvantages.

ESRS 2 MDR-P

Policies

The Code of Conduct formulates basic rules for socially, ethically responsible and lawful behaviour within the Leifheit Group and also includes a description of our whistleblower system, as well as rules and actions for the protection of whistleblowers.

In addition, the Social Code of Conduct for Suppliers covers the upstream value chain. Further disclosures on the aforementioned policies can be found on page 25 et seqq.

ESRS 2 MDR-A

Actions

A whistleblower system, which is available to all employees and external stakeholders, has been established in the company for years. The Code of Conduct was revised in the reporting period. Corresponding online training sessions on the content of the Code of Conduct were also organised.

Further training courses for the company's own workforce are also planned for locations outside Germany in 2025. Our salaried employees in Germany are to be trained at least once on the entire content of the Code of Conduct through internet-based e-learning. Employee training is not limited to a fixed time horizon, but is designed as a continuous process.

The measures described did not require any significant operating expenses (OpEx) or investments (CapEx) in the reporting period. This is also expected to be the case in 2025. The implementation has required personnel resources in various divisions, which are allocated to personnel costs and whose exact allocation is not possible for either 2024 or 2025.

ESRS 2 MDR-T

Targets

To protect whistleblowers, we have not set any specific, measurable, results-oriented targets and do not currently plan to set any. The background to this is that no reports have yet been received via our whistleblower system or via the personal reporting centres. Nevertheless, we monitor the effectiveness of our guidelines and actions. We check whether the necessary training has been carried out. In addition, we would measure the processing time of reports and check whether our protective measures have been implemented. Our aim is to ensure that the standards defined in our Code of Conduct for the protection of whistleblowers are adhered to.

ESRS 2 MDR-M

Metrics

No metrics have been defined and no company-specific metrics are currently available.



Annex

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EU taxonomy reporting
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Key indicators for EU taxonomy reporting

Registration form: Share of turnover from goods or services related to taxonomy-aligned economic activities – Disclosure for 2024

Financial year 2024	2024		Criteria for a substantial contribution							DNSH criteria									
	Code (2)	Turnover (3)	Share of turnover, year 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution prevention and control (8)	Transition to a circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution prevention and control (14)	Transition to a circular economy (15)	Biodiversity (16)	Minimum protection (17)	Share of taxonomy-aligned (A.1) or taxonomy-eligible (A.2) turnover, year 2023 (18)	Category – enabling activities (19)	Category – transitional activities (20)
Economic activities (1)		in m€	in %	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T
A. Taxonomy-eligible activities																			
A.1 Ecologically sustainable activities (taxonomy-aligned)																			
Turnover of ecologically sustainable activities (taxonomy-aligned) A.1		0.0	0.0														0.0		
of which enabling activities (E)		0.0	0.0														0.0		
of which transitional activities (T)		0.0	0.0														0.0		
A.2 Taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities)																			
Manufacture of electrical and electronic equipment	CE 1.2	8.2	3.2	N/EL	N/EL	N/EL	N/EL	EL	N/EL								3.1		
Turnover from taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities) A.2		8.2	3.2	-	-	-	-	3.2%	-								3.1		
A. Turnover of taxonomy-eligible activities (A.1 + A.2)		8.2	3.2					3.2%									3.1		
B. Non-taxonomy-eligible activities																			
Turnover non-taxonomy-eligible activities		251.0	96.8														96.9		
Total (A + B)		259.2	100.0														100.0		

Y: Yes, taxonomy-eligible and taxonomy-aligned activity in terms of the relevant environmental target
 N: No, taxonomy-eligible but not taxonomy-aligned activity in terms of the relevant environmental target
 EL: "eligible", taxonomy-eligible activity for the relevant environmental target
 N/EL: "not eligible", non-taxonomy-eligible activity for the relevant environmental target



Registration form: CapEx share from goods or services related to taxonomy-aligned economic activities – Disclosure for 2024

Financial year 2024	2024		Criteria for a substantial contribution							DNSH criteria									
Economic activities (1)	Code (2)	CapEx (3) in m€	CapEx share, year 2024 (4) in %	Climate change mitigation (5) Y, N, N/EL	Climate change adaptation (6) Y, N, N/EL	Water (7) Y, N, N/EL	Pollution prevention and control (8) Y, N, N/EL	Transition to a circular economy (9) Y, N, N/EL	Biodiversity (10) Y, N, N/EL	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water (13) Y/N	Pollution prevention and control (14) Y/N	Transition to a circular economy (15) Y/N	Biodiversity (16) Y/N	Minimum protection (17) Y/N	Share of taxonomy-aligned (A.1) or taxonomy-eligible (A.2) CapEx in 2023 (18) in %	Category – enabling activities (19) E	Category Transitional activity (20) T
A. Taxonomy-eligible activities																			
A.1 Ecologically sustainable activities (taxonomy-aligned)																			
CapEx for ecologically sustainable activities (taxonomy-aligned) A.1		0.0	0.0														0.0		
of which enabling activities (E)		0.0	0.0														0.0		
of which transitional activities (T)		0.0	0.0														0.0		
A.2 Taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities)																			
Acquisition and ownership of buildings	CCM 7.7	4.7	30.7	EL	N/EL	N/EL	N/EL	N/EL	N/EL								8.4 ¹		
Data processing, hosting and related activities	CCM 8.1	0	0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								3.8		
CapEx for taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities) A.2		4.7	30.7	30.7%	-	-	-	-	-								12.2²		
A. CapEx of taxonomy-eligible activities (A.1 + A.2)		4.7	30.7	30.7%													12.2		
B. Non-taxonomy-eligible activities																			
CapEx for non-taxonomy-eligible activities		10.6	69.3														87.8		
Total (A + B)		15.2	100.0														100.0		

Y: Yes, taxonomy-eligible and taxonomy-aligned activity in terms of the relevant environmental target;
N: No, taxonomy-eligible but not taxonomy-aligned activity in terms of the relevant environmental target;
EL: "eligible", taxonomy-eligible activity for the relevant environmental target
N/EL: "not eligible", non-taxonomy-eligible activity for the relevant environmental target

¹ The capital expenditures for the new building were allocated to the economic activity CCM 7.1 in the previous year. As this relates to CapEx c), they are now correctly reported under CCM 7.7.

² From the 2024 financial year onwards, capital expenditure for vehicles with an internal combustion engine under economic activity CCM 6.5 will no longer be reported as taxonomy-eligible, in contrast to the previous year.



Registration form: OpEx share from goods or services related to taxonomy-aligned economic activities – Disclosure for 2024

Financial year 2024	2024		Criteria for a substantial contribution							DNSH criteria									
	Code (2)	OpEx (3)	OpEx share, year 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution prevention and control (8)	Transition to a circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution prevention and control (14)	Transition to a circular economy (15)	Biodiversity (16)	Minimum protection (17)	Share of taxonomy-aligned (A.1) or taxonomy-eligible (A.2) OpEx in 2023 (18)	Category – enabling activities (19)	Category Transitional activity (20)
Economic activities (1)		in m€	in %	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T
A. Taxonomy-eligible activities																			
A.1 Ecologically sustainable activities (taxonomy-aligned)																			
OpEx for ecologically sustainable activities (taxonomy-aligned) A.1		0.0	0.0														0.0		
of which enabling activities (E)		0.0	0.0														0.0		
of which transitional activities (T)		0.0	0.0														0.0		
A.2 Taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities)																			
OpEx for taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities) A.2		0.0	0.0														0.0		
A. OpEx of taxonomy-eligible activities (A.1 + A.2)		0.0	0.0														0.0		
B. Non-taxonomy-eligible activities																			
OpEx for non-taxonomy-eligible activities		10.7	100.0														100.0		
Total (A + B)		10.7	100.0														100.0		

Y: Yes, taxonomy-eligible and taxonomy-aligned activity in terms of the relevant environmental target
 N: No, taxonomy-eligible but not taxonomy-aligned activity in terms of the relevant environmental target
 EL: "eligible", taxonomy-eligible activity for the relevant environmental target
 N/EL: "not eligible", non-taxonomy-eligible activity for the relevant environmental target



in %	Share of turnover/ Total turnover 2024	
	Taxonomy-aligned per target	Taxonomy-eligible per target
Climate change mitigation (CCM)	0.0	0.0
Climate change adaptation (CCA)	0.0	0.0
Water (WTR)	0.0	0.0
Circular economy (CE)	0.0	3.2
Pollution prevention and control (PPC)	0.0	0.0
Biodiversity (BIO)	0.0	0.0

in %	Share of capital expenditure (CapEx)/ total CapEx in 2024	
	Taxonomy-aligned per target	Taxonomy-eligible per target
Climate change mitigation (CCM)	0.0	30.7
Climate change adaptation (CCA)	0.0	0.0
Water (WTR)	0.0	0.0
Circular economy (CE)	0.0	0.0
Pollution prevention and control (PPC)	0.0	0.0
Biodiversity (BIO)	0.0	0.0

in %	Operating expenses (OpEx) share/ Total operating expenses 2024	
	Taxonomy-aligned per target	Taxonomy-eligible per target
Climate change mitigation (CCM)	0.0	0.0
Climate change adaptation (CCA)	0.0	0.0
Water (WTR)	0.0	0.0
Circular economy (CE)	0.0	0.0
Pollution prevention and control (PPC)	0.0	0.0
Biodiversity (BIO)	0.0	0.0



ESRS-Index: Disclosure Requirements in ESRS covered by the sustainability statement

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ESRS-Index: Disclosure requirements from other EU legislation

ESRS Standard	Disclosure requirement	Other sources a, b, c, d	Materiality for Leifheit	Page
ESRS 2 GOV-1	Gender diversity in governance bodies paragraph 21(d)	a, c	x	12
ESRS 2 GOV-1	Percentage of governance body members that are independent, paragraph 21(e)	c	x	12
ESRS 2 GOV-4	Statement on due diligence paragraph 30	a	x	15
ESRS 2 SBM-1	Participation in fossil fuel activities paragraph 40(d)(i)	a, b, c		
ESRS 2 SBM-1	Participation in activities related to the manufacture of chemicals paragraph 40(d)(ii)	a, c		
ESRS 2 SBM-1	Participation in activities related to controversial weapons paragraph 40(d)(iii)	a, c		
ESRS 2 SBM-1	Involvement in activities related to the cultivation and production of tobacco paragraph 40(d)(iv)	c		
ESRS E1-1	Transition plan to achieve climate neutrality by 2050 paragraph 14	d	x	35
ESRS E1-1	Entities excluded from the Paris-aligned benchmarks paragraph 16(g)	b, c		
ESRS E1-4	GHG emission reduction targets paragraph 34	a, b, c	x	37
ESRS E1-5	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	a	x	37
ESRS E1-5	Energy consumption and mix paragraph 37	a	x	37
ESRS E1-5	Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	a	x	38
ESRS E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions paragraph 44	a, b, c	x	38 et seqq.

ESRS Standard	Disclosure requirement	Other sources a, b, c, d	Materiality for Leifheit	Page
ESRS E1-6	Gross GHG emissions intensity paragraphs 53 to 55	a, b, c	x	40
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ESRS E1-9	Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	c	x	Phase-in option
ESRS E1-9	Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)	b	x	Phase-in option
ESRS E1-9	Location of significant assets at material physical risk paragraph 66 (c)	b	x	Phase-in option
ESRS E1-9	Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)	b	x	Phase-in option
ESRS E1-9	Degree of exposure of the portfolio to climate-related opportunities paragraph 69	c	x	Phase-in option
ESRS E2-4	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	a		
ESRS E3-1	Water and marine resources paragraph 9	a		
ESRS E3-1	Dedicated policy paragraph 13	a		
ESRS E3-1	Sustainable oceans and seas paragraph 14	a		

^a SFDR
^b Column 3
^c Benchmark Regulation
^d EU Climate Law



ESRS Standard	Disclosure requirement	Other sources a, b, c, d	Materiality for Leifheit	Page
ESRS E3-4	Total water recycled and reused paragraph 28 (c)	a		
ESRS E3-4	Total water consumption in m ³ per net revenue on own operations paragraph 29	a		
ESRS 2 – SBM 3 – E4	Paragraph 16(a)(i)	a		
ESRS 2 – SBM-3 – E4	Paragraph 16(b)	a		
ESRS 2 – SBM-3 – E4	Paragraph 16(c)	a		
ESRS E4-2	Sustainable oceans/seas practices or policies paragraph 24 (b)	a		
ESRS E4-2	Sustainable oceans/seas practices or policies paragraph 24 (c)	a		
ESRS E4-2	Policies to address deforestation paragraph 24 (d)	a		
ESRS E5-5	Non-recycled waste paragraph 37(d)	a		
ESRS E5-5	Hazardous and radioactive waste paragraph 39	a		
ESRS 2 SBM3 – S1	Risk of incidents of forced labour paragraph 14(f)	a		
ESRS 2 SBM3 – S1	Risk of incidents of child labour paragraph 14 (g)	a		
ESRS S1-1	Human rights policy commitments paragraph 20	a	x	47
ESRS S1-1	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21	a, c	x	47
ESRS S1-1	Procedures and measures to combat trafficking in human beings paragraph 22	a	x	47
ESRS S1-1	Workplace accident prevention policy or management system paragraph 23	a	x	57
ESRS S1-3	Grievance/complaints handling mechanisms paragraph 32 (c)	a	x	49
ESRS S1-14	Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	a, c	x	58
ESRS S1-14	Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	a	x	Phase-in option

ESRS Standard	Disclosure requirement	Other sources a, b, c, d	Materiality for Leifheit	Page
ESRS S1-16	Unadjusted gender pay gap paragraph 97(a)	a, c	x	55
ESRS S1-16	Excessive CEO pay ratio paragraph 97(b)	a	x	55
ESRS S1-17	Incidents of discrimination paragraph 103 (a)	a	x	56
ESRS S1-17	Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	a, c	x	56
ESRS 2 SBM3 – S2	Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	a		
ESRS S2-1	Human rights policy commitments paragraph 17	a	x	62
ESRS S2-1	Policies related to value chain workers paragraph 18	a	x	62
ESRS S2-1	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	a, c	x	62
ESRS S2-1	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	c	x	62
ESRS S2-4	Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	a	x	63
ESRS S3-1	Human rights policy commitments paragraph 16	a		
ESRS S3-1	Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	a, c		
ESRS S3-4	Human rights issues and incidents paragraph 36	a		

^a SFDR
^b Column 3
^c Benchmark Regulation
^d EU Climate Law



ESRS Standard	Disclosure requirement	Other sources a, b, c, d	Materiality for Leifheit	Page
ESRS S4-1	Policies related to consumers and end-users paragraph 16	a	x	65
ESRS S4-1	Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	a, c	x	65
ESRS S4-4	Human rights issues and incidents paragraph 35	a		
ESRS G1-1	United Nations Convention against Corruption paragraph 10(b)	a		
ESRS G1-1	Protection of whistleblowers paragraph 10(d)	a	x	70
ESRS G1-4	Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	a, c	x	
ESRS G1-4	Standards of anti-corruption and anti-bribery paragraph 24 (b)	a	x	

^a SFDR
^b Column 3
^c Benchmark Regulation
^d EU Climate Law



Assurance report of the independent German Public Auditor on a limited assurance engagement in relation to the separate non-financial Group report

To the Leifheit Aktiengesellschaft, Nassau/Lahn

Assurance Conclusion

We have conducted a limited assurance engagement on the separate non-financial Group report of Leifheit Aktiengesellschaft, Nassau/Lahn, for the financial year from January 1 to December 31, 2024, prepared to fulfil the requirements of Sections 315b and 315c of the HGB [Handelsgesetzbuch: German Commercial Code] including the information contained in this consolidated non-financial statement to fulfill the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter the "consolidated non-financial reporting").

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying consolidated non-financial reporting for the financial year from January 1 to December 31, 2024 is not prepared, in all material respects, in accordance with Sections 315b and 315c HGB, the requirements of Article 8 of Regulation (EU) 2020/852 and the supplementary criteria presented by the executive directors of the Company.

Basis for the Assurance Conclusion

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the section "German Public Auditor's Responsibilities for the Assurance Engagement on the consolidated non-financial reporting".

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) and International Standard on Quality Management (ISQM) 1 issued by the IAASB. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Emphasis of Matter – Principles for the preparation of the consolidated non-financial reporting

Without modifying our audit opinion, we refer to the disclosures in the consolidated non-financial reporting, which describe the

principles for the preparation of the consolidated non-financial reporting. Accordingly, the Company has applied the European Sustainability Reporting Standards (ESRS) to the extent specified in Section "ESRS 2 BP-1 – General principles for the preparation of the sustainability statement" of the consolidated non-financial reporting.

Responsibilities of the Executive Directors and the Supervisory Board for the consolidated non-financial reporting

The executive directors are responsible for the preparation of the consolidated non-financial reporting in accordance with the applicable German legal and other European requirements as well as with the supplementary criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal control that they have considered necessary to enable the preparation of a consolidated non-financial reporting in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting in the consolidated non-financial reporting) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the consolidated non-financial reporting, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.



The Supervisory Board is responsible for overseeing the process for the preparation of the consolidated non-financial reporting.

Inherent Limitations in Preparing the consolidated non-financial reporting

The applicable German legal and other European requirements contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. Therefore, the executive directors have disclosed their interpretations of such wording and terms a. o. in section "Disclosures in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)" of the consolidated non-financial reporting. The executive directors are responsible for the reasonableness of these interpretations. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of sustainability matters based on these interpretations is uncertain. As further set forth in section "ESRS 2 BP-2 – Disclosures related to specific circumstances" under the heading "Sources of estimation and uncertainty of results" of the consolidated non-financial reporting, the quantification of the non-financial performance metrics on Scope 3 categories 1 and 11 as well as in the context of the resource inflow indicator on the weights of recurring and recycled secondary materials are also subject to inherent uncertainties due to the availability of reliable data and a high degree of measurement uncertainty.

These inherent limitations also affect the assurance engagement on the consolidated non-financial reporting.

German Public Auditor's Responsibilities for the Assurance Engagement on the consolidated non-financial reporting

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the consolidated non-financial reporting has not been prepared, in all material respects, in accordance with the applicable German legal and other European requirements and the supplementary criteria presented by the company's executive directors, and to issue an assurance report that includes our assurance conclusion on the consolidated non-financial reporting.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process used to prepare the consolidated non-financial reporting, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the consolidated non-financial reporting.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations

or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity's control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity's control, as both the entity's executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.

- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.



In performing our limited assurance engagement, we a.o.:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the consolidated non-financial reporting.
- inquired of the executive directors and relevant employees involved in the preparation of the consolidated non-financial reporting about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the consolidated non-financial reporting, and about the internal controls relating to this process.
- evaluated the reporting policies used by the executive directors to prepare the consolidated non-financial reporting.
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the

reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain.

- performed analytical procedures and made inquiries in relation to selected information in the consolidated non-financial reporting.
- conducted site visits at selected sites.
- considered the presentation of the information in the consolidated non-financial reporting.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the consolidated non-financial reporting.

Restriction of Use/Clause on General Engagement Terms

This assurance report is solely addressed to Leifheit Aktiengesellschaft, Nassau/Lahn.

The engagement, in the performance of which we have provided the services described above on behalf of Leifheit Aktiengesellschaft, Nassau/Lahn, was carried out on the basis

of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) dated as of January 1, 2024 (www.kpmg.de/AAB_2024). By taking note of and using the information as contained in our report each recipient confirms to have taken note of the terms and conditions stipulated in the aforementioned General Engagement Terms (including the liability limitations to EUR 4 million specified in item No. 9 included therein) and acknowledges their validity in relation to us.

Frankfurt am Main, April 7, 2025

KPMG AG Wirtschaftsprüfungsgesellschaft
[Original German version signed by:]

Beyer	Strzalkowski
Wirtschaftsprüfer	Wirtschaftsprüfer
[German Public Auditor]	[German Public Auditor]



Information, disclaimer

Forward-looking statements

This report contains forward-looking statements which are based on the management's current estimates with regard to future developments. Such statements are subject to risks and uncertainties which are beyond Leifheit's ability to control or estimate precisely. They include, for example, statements on the future market environment and economic conditions, the behaviour of other market participants and government measures. If one of these uncertain or unforeseeable factors occurs or the assumptions on which these statements are based prove inaccurate, actual results could differ materially from the results cited explicitly or contained implicitly in these statements. Leifheit neither intends to, nor does it accept any specific obligation to, update forward-looking statements to reflect events or developments after the date of this report.

English translation

This is the English translation of the sustainability report. In the event of any discrepancies between this translation and the German version, the German version will take precedence.

Note on rounding

In individual cases, rounding may result in the values in this report not adding up exactly to the stated total and that percentages are not derived exactly from the stated values.

Contact

Leifheit AG

PO Box 11 65
56371 Nassau/Lahn, Germany

Phone: +49 2604 977-218

Fax: +49 2604 977-340

www.leifheit-group.com

Email: ir@leifheit.com

Design:

RYZE Digital GmbH, Mainz

www.ryze-digital.de

