

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

Sustainability report

2025



LEIFHEIT

CONTENTS

GENERAL DISCLOSURES

- 4 Basis for preparation
- 8 Company, strategy, business model and stakeholders
- 10 Governance and business practices
- 12 Risk management and control systems
- 13 Management of impacts, risks and opportunities
- 28 Events after the end of the reporting period

ENVIRONMENTAL INFORMATION

- 30 Disclosures in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)
- 34 Climate change
- 42 Resource use and circular economy

SOCIAL INFORMATION

- 46 Own workforce
- 60 Workers in the value chain
- 63 Protection of consumers and end-users

GOVERNANCE INFORMATION

- 67 Business conduct
- 68 Corporate culture
- 69 Protection of whistleblowers

ANNEX

- 71 Metrics for EU Taxonomy reporting
- 72 ESRS-Index: Disclosure requirements in ESRS covered by the company's sustainability statement
- 74 ESRS-Index: Disclosure requirements from other EU legislation
- 76 Assurance report of the independent public auditor
- 79 Information, disclaimer
- 79 Contact



GENERAL DISCLOSURES

- 4 Basis for preparation
- 8 Company, strategy, business model and stakeholders
- 10 Governance and business practices
- 12 Risk management and control systems
- 13 Management of impacts, risks and opportunities
- 28 Events after the end of the reporting period



GENERAL DISCLOSURES

BASIS FOR PREPARATION

ESRS 2 BP-1

General basis for preparation of sustainability statements

The Leifheit Group (hereinafter also referred to as Leifheit) has prepared a sustainability statement for the 2025 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 underwent an external audit by KPMG AG Wirtschaftsprüfungsgesellschaft with limited assurance.

Leifheit reports in reference to the European Sustainability Reporting Standards (ESRS) as a framework for sustainability reporting recognised in the EU. The figures that we reported in the prior year are presented this year as prior-year figures.

In addition to the company's own business operations, the double materiality assessment carried out in 2024 as per ESRS covered both the upstream and downstream value chain of the company. The policies, actions, targets and metrics only relate 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 ✓	
	Resource use and circular economy ESRS E5 ✓		

* Mandatory topics.
✓ Material topics for Leifheit

The double materiality assessment was reviewed in 2025. This resulted in changes to the classification of a negative impact in Topic S1 “Other work-related rights”, which are described in the section “Description of the processes to identify and assess material impacts, risks and opportunities” on page 13.

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 S1-16 97 a, b, c - Remuneration metrics (gender pay gap and annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees).

In addition, the sustainability statement is not part of the Group management report, which 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 phase-in rules provided for in the ESRS are partially applied.

The non-financial Group statement for the 2025 financial year was prepared on a consolidated basis. The scope of reporting comprises the same scope of consolidation as for the consolidated financial statements 2025.

Articles 19a (3) and 29a (3) of Directive 2013/34/EU (Accounting Directive) were 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 in relation 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.

Value chain estimations

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	Metric	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 	36 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 	38 et seqq.
E5-4 31c	Resource inflows: <ul style="list-style-type: none"> - Weight of reused or recycled secondary materials 	43 et seqq.

Sources of estimation and outcome uncertainty

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	Metric	Material estimates and uncertainty of results	Page
E1-6	GHG emissions	- 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	38 et seqq.
E5-4	Resource inflows	- Weight of reused or recycled secondary materials	43 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 stemming from other legislation or generally accepted sustainability reporting pronouncements

This sustainability statement in line with ESRS also fulfils the requirements for non-financial Group reporting in accordance with Sections 315b to 315c HGB. As in the previous year, Leifheit has used the ESRS (European Sustainability Report-

ing Standards) as a framework for the preparation of the non-financial Group statement. 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 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 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	S4 – Protection of consumers and end-users

No material risks have been identified in the Leifheit Group that arise from its own operations or from business relationships of the Leifheit Group or its products and that are very likely

to have serious negative impacts on the aspects specified in Section 289c para. 2 HGB.



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. We pursue the following 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. At Leifheit, employees in potential at-risk functions 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 metrics

There are no control-relevant metrics, i.e. the most significant non-financial performance indicators within the meaning of Section 289 c (3) HGB. 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 Article 8 of Regulation (EU) 2020/852 (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 controls over sustainability reporting	Annual Report 2025 Opportunities and risks, p. 38 et seqq.
ESRS 2 SBM 1 ESRS 2 SBM-1 40a (I, II), AR 12-13	Strategy, business model and value chain Major product groups, markets and customer groups	Annual Report 2025 Fundamentals of the Group, p. 19 et seqq.

¹ Additional information according to ESRS 1.114



COMPANY, STRATEGY, BUSINESS MODEL AND STAKEHOLDERS

ESRS 2 SBM-1

Strategy and market position

A description of the strategy and market position can be found in the “Group fundamentals” section of the Annual Report 2025 (page 19 et seqq.). The presentation of the key product groups, markets and customer groups can be found on page 20 of the Annual Report 2025.

With our strategy “LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.”, we are pursuing the vision of becoming the European branded leader and specialist for mechanical cleaning and drying – with highest consumer satisfaction, an entrepreneurial culture and a sustainability mindset. We have thus firmly anchored a sustainable mindset 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 workers in our own workforce and in the value chain.

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 standing 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.

Group turnover totalled m€ 232.6 in the 2025 financial year (previous year: m€ 259.2). 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 as we can dispense with the breakdown of income by material ESRS sectors required by ESRS 2 SBM-1 40b. Material ESRS sectors are disclosed as soon as they are published.

Average number of employees by region

Region	1/1–31/12/2024	1/1–31/12/2025
Germany	385	376
Czech Republic	405	396
France	150	152
Other countries	77	78
Total	1,017	1,002

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). The core processes at our most important production location 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 and Romania form the basis for the efficient and customer-oriented distribution of our products. In the 2025 financial year, 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.

The key inputs of the Leifheit Group’s business model are materials for the manufacture of products, the production and logistics infrastructure, employee expertise and intangible assets such as product design, brands and technological manufacturing competencies. Material inputs are sourced via a network of suppliers, while vertical integration, infrastructure and expertise are built up and utilised within the Group. The availability of material inputs is ensured by the European production and logistics footprint and international procurement structures.



ESRS 2 SBM-2

Interests and views of stakeholders

The company 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 the highest 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-oriented consumer service. By closely interlinking our Consumer Service team, the R&D team and Quality Management, we strive to take into account consumers' comments and criticism.

Retail customers

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 retail customers.

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 the German workforce to obtain their expectations and opinions. The survey was repeated at the beginning of 2026. Employees also have the opportunity to discuss their concerns with executives up to the level of the Board of Management, thanks to our "open door principle", either 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 targets. 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 seen as 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 opinions.

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://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 assessment are published in this sustainability statement. They are incorporated into the strategic considerations.

In 2024, the Board of Management developed a new Group strategy and a climate strategy, taking stakeholder interests into account. In 2025, the Board of Management also addressed a sustainable product strategy that incorporates stakeholder interests. 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 and 101 para. 1 of the German Stock Corporation Act (AktG), and Sections 1 para. 1 no. 1 sentence 2 and 4 para. 1 of the Law on One-Third

Employee Participation in the Supervisory Board (DrittelbG), two thirds of the Supervisory Board consist 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 organs are staffed appropriately to suit the company. Considering the statutory 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/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, members should demonstrate the required professional expertise and independence as well as industry-specific and international experience. 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%.

The role of the management and supervisory bodies in relation to corporate governance

The Board of Management is responsible for the management of the company. It 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 AktG. In addition, the Board of Management's rules of procedure specify which topics are subject to regular reporting.

In addition, the risk and compliance management system as well as the internal control system (ICS) are components of the governance structures at Leifheit. 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.

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				
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



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

The Board of Management and Supervisory Board of Leifheit AG thus play a decisive role in shaping and monitoring business conduct. The Supervisory Board consists of managers with many years of C-level experience on the shareholder representatives' side with expertise in the sectors of corporate governance and compliance as well as risk assessment. 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.

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 took part in training courses on ESG reporting, among other things.
- As Chair 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.

In 2024, 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 where necessary to strengthen their sustainability expertise.

Tasks and responsibilities for monitoring impacts, risks and opportunities

The Board of Management is jointly responsible for the strategic direction, including the sustainability strategy and the management of sustainability-related impacts, risks and opportu-

nities. 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.

Various functional areas below Board of Management level at Leifheit are responsible for managing impacts, risks and opportunities and implementing sustainability-related actions and targets, for example, the Head of Operations, the Head of Research & 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 reports on the material sustainability-related impacts, risks and opportunities as well as actions and targets and their achievement at a Supervisory Board meeting.

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.

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, material 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.



ESRS 2 GOV-2

Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

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 the Board of Management addressed the Group strategy, the sustainability aspects contained therein and the corporate culture, as well as product quality, governance issues and the sustainability strategy for the product portfolio. The Board of Management also addressed investments to improve energy efficiency, work-related accidents and employee remuneration.

ESRS 2 GOV-3

Integration of sustainability-related performance in incentive schemes

The incentive schemes 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. Until the end of April 2025, it was based on the two performance criteria EPS and ROCE and was supplemented by a share price performance-based component. Since May 2025, the LTI has been based on the performance targets EPS growth (EPS = Earnings per Share) and TSR (Total Shareholder Return). Both targets are weighted at 50% each. In addition, there is a ROCE floor (ROCE = return on capital employed) as a payout multiplier.

No climate-related considerations were included in the remuneration for the 2025 financial year, meaning that the share of the remuneration linked to climate-related considerations is 0%.

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 schemes. 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	10
Engaging of affected stakeholders in all key steps of due diligence	9, 48, 61
Identification and assessment of adverse impacts	13 et seqq.
Taking actions to address those adverse impacts	35 et seqq., 42, 48, 51, 53, 55, 57, 61 et seqq., 69
Tracking the effectiveness of these efforts and communication	35 et seqq., 42, 48, 51, 53, 55, 57, 61 et seqq., 69

ESRS 2 GOV-5

Risk management and internal controls over sustainability reporting

We identify key risks relating to sustainability reporting, in particular, in data availability, in the data collection and consolidation processes, and in the approval processes. To address these risks, responsibilities for relevant process steps have been defined and appropriate controls implemented, including defined approval steps and the application of the dual-control principle. A description of our risk management and internal control system with regard to sustainability reporting can be found in the Annual Report 2025 in the "Opportunities and Risks" section (page 38 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 double materiality assessment was carried out in 2024 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,
- analysis of 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 specific factors into account 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 divisions. 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 regions 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, 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 identified impacts were also categorised into actual and potential impacts. The potential impacts were categorised into different time frames, as required by the ESRS. All identified impacts were analysed and assessed in terms of their applicability. If a point did not apply to the Leifheit Group, the point was removed from the long list by a core team consisting of the Investor Relations, Controlling, Finance and CFO functions. A distinction was made between the Household, Wellbeing and Private Label segments.



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%-increments between 0 (zero%) and 1 (100%).

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 Chair 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 business activities (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 transition and physical risks were taken into account. In addition, the relevant SASB standards for the respective sectors of Leifheit AG's value chain were taken into account. Supplementary media research was conducted to identify country-specific risks and opportunities.

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 financial assessment using 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 financial assessment 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, 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 opportu-

nities has not yet been integrated into the company's general risk management process.

The result of the double materiality assessment, the material impacts, risks and opportunities, was submitted to the Board of Management for approval and to the Supervisory Board for information.

In 2025, the annual review of the double materiality assessment was carried out with the involvement of various functions: Risk management played a key role in the assessment of opportunities and risks. The Board of Management, the Head of HR/Legal/IP and various members of the Works Council as well as the Privacy Coordinator were involved in the impact assessment. As part of this process, so-called triggering events were analysed. This involves identifying and evaluating events that could trigger a material change in the company's general conditions or business activities.

The annual review has led to the amendment of a previously material IRO in Topic S1 "Other work-related rights". It was determined that the negative impact "The occurrence of data protection incidents could lead to financial losses and significant inconvenience for employees and actual negative impacts", which was previously classified as material, is not an actual impact, but a potential impact, as there were no data protection incidents. Based on the assessment of the probability of occurrence, the impact is no longer classified as material. As a result, there is no reporting on this topic in the section "S1 Other work-related rights/privacy".



The result of the DMA review was approved by the Board of Management and submitted to the Supervisory Board for information.

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, risk analyses including the following scenarios from Munich Re AG were used, 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 wellbeing 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 partnerships. 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 worsen, 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 focussed on countermeasures to minimise the physical risks with a high probability and high risk according to the 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, includ-

ing SSP3-/RCP7.0 and SSP5-/RCP8.5. The identification was carried out by experts from Munich Re AG 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 assessment 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°C-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 likelihood, magnitude and duration of the transition events. No material 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. The 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 2025 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 stakeholders 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 undertaking's sustainability statement

In our sustainability statement we have complied with the disclosure requirements of the ESRS, which are listed in the annex on page 72.

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 74.

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 in the upstream value chain. In addition, it was checked whether the information to be disclosed is applicable to all business segments or locations. If the disclosure requirement relates to the company's own production, for example, no information is provided for subsidiaries that do not themselves produce.

ESRS 2 SBM-3

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

The material impacts, risks and opportunities (Impacts, Risks, Opportunities – IRO) 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 and 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 standing 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 standing dryers (compared to electric 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 assessment were validated with the help of scenario analyses by Munich Re AG in 2024. These analyses covered the five production and logistics sites in Nassau, Zuzenhausen (Germany), Blatná (Czech Republic), La Loupe and Chablis (France). In this context, all scenarios described on page 15 et seqq. (net zero by 2075 through 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 material climate-related transition risks in the reporting period, as no such risks were identified.



E5 – Resource use 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 material 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 operations 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 materials that are neither recycled nor bio-based.	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, 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 actions and concepts to manage these impacts.

No material 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 operations.

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



The Leifheit Group’s workforce comprises its own salaried employees and non-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 limited in time employment relationships.

Non-employees within our own 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 assessment, we also paid particular attention to child labour and forced labour, especially in the Far East. However, no material 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 material 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 wellbeing 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 double materiality assessment. A material risk was identified in the data protection sector, as the careless handling of sensitive customer data, as well as cybersecurity 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 a material 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 this risk.

The double materiality assessment includes all consumers and end-users who could be materially affected by Leifheit's business activities. 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 cybersecurity.

ESRS subtopic	IRO 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 cybersecurity 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 strategy and the desired corporate culture. The positive impacts are linked to the strategy “LEADING WITH FOCUS. CREATING

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 assessment 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

There are no changes in the material impacts, risks and opportunities compared to the previous reporting period. No material impacts, risks or opportunities beyond the ESRS requirements were identified.

ESRS subtopic	IRO 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 corporate 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 material sustainability matters. 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 	<p>The CoC is based on internationally recognised standards:</p> <ul style="list-style-type: none"> - Business Social Compliance Initiative (BSCI) - Conventions of the International Labour Organization (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 	<p>The SCoC is based on internationally recognised standards:</p> <ul style="list-style-type: none"> - Business Social Compliance Initiative (BSCI) - Conventions of the International Labour Organization (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.



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 guideline	S4	G	Board of Management/ CFO	<ul style="list-style-type: none"> Employees: the data protection guideline is available in German and English on the intranet at all times and is binding for all employees. Other stakeholders: the 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 to read 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 oriented towards them in their design.
Regulation on home office work-places, 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 oriented towards them in their design.
Sustainability guideline for products	E5	DE	Board of Management		<ul style="list-style-type: none"> ESPR EU Ecodesign Regulation 2024/1781. 	

G = Group-wide application
DE = Applies in Germany

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

Policy	Group 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: We want to become the European branded leader and specialist in mechanical cleaning and drying, with highest consumer satisfaction, an entrepreneurial culture and a sustainability mindset. Material 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 core element and material foundation for the implementation of the Group 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 Group 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 Organization, 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 helps to 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 wellbeing 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 strengthens investor confidence and ensure compliance with legal requirements. - Capital market law and insider trading: Clear guidelines to prevent insider trading and market manipulation 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 as well as 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 reduces 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 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 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	S4: The guideline relates to the handling of sensitive customer data, cybersecurity and data protection breaches. The guideline and the implementation of data protection actions aim to minimise these risks.
Consideration of the interests of key stakeholders	The perceived interests of 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 material 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 material steps and actions 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.
Policy	Sustainability guideline for products
Key contents	Description of the objectives and actions in product development with a view to the recyclability of products.
Relationship to material impacts, risks or opportunities	E1/E5: The directive aims to increase the recyclability of products, further increase the use of recyclates and optimise the use of materials.
Consideration of the interests of key stakeholders	The policy takes into account the interests of consumers and the requirements of retail customers.

ESRS 1.94

EVENTS AFTER THE END OF THE REPORTING PERIOD

Workers in the value chain (ESRS S2)

After the end of the reporting period, a fatal workplace accident occurred on the premises of Leifheit AG in Zuzenhausen in which an employee of an external, specialised service provider died. The responsibility for carrying out the work and for compliance with the relevant safety regulations lay with the contracted service provider. We deeply regret this tragic incident. The investigations by the responsible authorities were still ongoing at the time of reporting. Based on the information currently available, this event does not result in any changes with regard to the effects and processes disclosed in the reporting period in relation to workers in the value chain in accordance with ESRS S2.



ENVIRON- MENTAL

- 30 Disclosures in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)
- 34 Climate change
- 42 Resource use and circular economy



ENVIRONMENTAL INFORMATION

DISCLOSURES IN ACCORDANCE WITH ARTICLE 8 OF REGULATION (EU) 2020/852 (TAXONOMY REGULATION)

The EU Taxonomy is a central component of the EU action plan for sustainable finance. The material objective is to redirect capital flows into sustainable activities in order to finance the transformation of the economy and thus make a contribution to the European Green Deal. As a basis for this, the EU Taxonomy creates a binding definition of the environmental sustainability of activities and investments.

For the 2025 financial year, taxonomy reporting was carried out in accordance with Article 8 of Regulation (EU) 2020/852 and while applying the European Commission Delegated Regulation (EU) 2026/73 of 4 July 2025.

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, capital expenditure (CapEx) and operating expenditure (OpEx) for the environmental objectives of “climate change mitigation”, “climate change adaptation” and “transition to a circular economy” for 2025.

There is no taxonomy-eligible turnover, CapEx or OpEx for the other environmental objectives.

Determination of taxonomy eligibility and alignment

In determining taxonomy eligibility, we focus on all corporate activities of the Leifheit Group.

For the 2025 financial year, Leifheit has reviewed the taxonomy eligibility of the relevant economic activities in accordance with the delegated acts on the EU Taxonomy and the amendments made by the Delegated Act regarding the simplification of sustainability reporting in line with the EU Taxonomy Regulation of 4 July 2025. Considering the new materiality concept, all taxonomy-eligible activities were reviewed for taxonomy alignment.

To classify a taxonomy-eligible activity as taxonomy-aligned, the following requirements must be met cumulatively:

- Cumulative exceedance of the materiality threshold of 10% of turnover, CapEx or OpEx
- Compliance with the technical assessment criteria for a substantial contribution to the respective environmental objective (substantial contribution)
- Compliance with the technical assessment criteria for avoiding significant harm to other environmental objectives (DNSH, i.e. do no significant harm criteria)
- Compliance with minimum standards (Minimum Safeguards)

Clear definitions and procedures have been established to ensure 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 social standards 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 core labour standards of the International Labour Organization and the International Bill of Human Rights. These minimum standards focus mainly on human rights, bribery and corruption, fair competition, science, technology and innovation (STI) and taxes. The Leifheit Group's internal processes and policies are based on the criteria for minimum safeguards.

Economic activities relevant to turnover

The economic activities in the Leifheit Group's core business – production and distribution of household products – are mostly not covered by the environmental targets of the EU Taxonomy. Based on the analysis of our product portfolio, only the following economic activity under the environmental objective “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 economic activity is of minor importance compared to the core business activity of the Leifheit Group and only represents a share of the Group's turnover that is cumulatively below the materiality threshold of 10%.

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 targets and make a significant contribution to avoiding CO₂ emissions. Our products are therefore durable and the majority of our ranges work without electricity. Our Leifheit rotary dryers and standing dryers, for example, are significantly less energy-intensive in the utilisation phase than electricity-consuming electric dryers, and our durable cleaning products have washable and reusable covers that reduce resource consumption and waste.

Cross-cutting activities

When analysing economic activities, cross-cutting activities within the company that are not part of the core business must also be considered. In the 2025 financial year, the following taxonomy-eligible cross-cutting activities were identified in the Leifheit Group:

- CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles
- CCA 7.2 Renovation of existing buildings
- CCM 7.3 Installation, maintenance and repair of energy-efficient equipment
- CCM 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and associated car parks)
- CCM 7.7 Acquisition and ownership of buildings

CapEx and OpEx for CCA 6.5, CCA 7.2, CCM 7.3 and CCM 7.4 are below the thresholds of 10%.

Calculation of the taxonomy KPI

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.

The first step was to check whether the activities exceeded the materiality threshold of 10%.

Turnover

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

The KPIs were determined on the basis of the statement of profit or loss recognised in the consolidated financial statements. Group turnover for the 2025 financial year totalled m€ 232.6 (2024: m€ 259.2)¹. The threshold value for turnover is therefore m€ 23.3 (10% of Group turnover).

¹ Connectivity with the consolidated financial statements in accordance with ESRS 1.123.



CapEx

The CapEx metric shows the proportion of capital expenditure that is either associated with a taxonomy-eligible economic activity or with a plan to expand or achieve an environmentally sustainable economic activity, or relates to the acquisition of products and services from a taxonomy-eligible economic activity. In order to determine the taxonomy-eligible and taxonomy-aligned share of capital expenditure, the capital expenditure in all taxonomy-eligible and taxonomy-aligned economic activities was calculated in relation to the total capital expenditure of the Leifheit Group in accordance with the delegated regulation on Article 8 of Taxonomy Regulation. The relevant capital expenditure was determined on the basis of the consolidated balance sheet in the consolidated financial statements. It results from the sum of additions to tangible assets, intangible assets excluding goodwill, and right-of-use assets from leased assets of the Leifheit Group amounting to m€ 10.4 (2024: m€ 15.2)¹. The threshold value for the materiality of capital expenditure is therefore m€ 1.0 (10% of total capital expenditure).

The project descriptions of additions to tangible assets and intangible assets were analysed with regard to taxonomy eligibility and compared with the economic activities. A significant proportion of our investments relate to the modernisation and expansion of our production facilities and therefore to activities related to our turnover that are not taxonomy-eligible.

In addition, we have identified material investments that can be allocated to the following activities presented 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). Four electric vehicles were leased in the reporting period. Charging stations for electric vehicles were installed in the company car park at our location in Nassau in the reporting period (CCM 7.4). Furthermore, flood protection walls for production halls were erected at the Nassau location, which are allocated to activity CCA 7.2. Activity CCM 7.7 CapEx c) includes the construction of a new production hall at our production location in the Czech Republic.

With the exception of capital expenditure for the construction of the new production hall (m€ 2.3), the other actions are below the materiality threshold of m€ 1.0 in total and are therefore not recognised as material taxonomy-eligible capital expenditure.

OpEx

In order to determine the taxonomy-eligible and taxonomy-aligned share of operating expenditure, the operating expenditures 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 refurbishment measures, current leasing, maintenance and repair expenses of the Leifheit Group in accordance with the delegated regulation on Article 8 of the Taxonomy Regulation. These items are not recognised in this form in the consolidated financial statements and amount to a total of m€ 8.5 (2024: m€ 10.7). The threshold value for the materiality of operating expenditure is m€ 0.9 (10% of the denominator of the metric).

In the reporting period, taxonomy-eligible operating expenditures were identified in connection with the replacement of conventional light sources with LED lighting, which are potentially categorised under economic activity CCM 7.3 Installation, maintenance and repair of energy-efficient equipment. However, these operating expenditures were below the threshold value. As a result, no material taxonomy-eligible operating expenditures could be identified for the Leifheit Group.

As the EU Taxonomy does not yet adequately cover our core business, there are only a few taxonomy-eligible parts overall.

¹ Connectivity with the consolidated financial statements in accordance with ESRS 1.123.



Taxonomy alignment

When assessing the potentially taxonomy-aligned material investments in the Leifheit Group, the first step was to review the material contribution to climate change mitigation in accordance with the activity-specific criteria.

The analysis showed that – as in the previous year – the identified activity does not make a material contribution to any of the environmental objectives as defined by the EU Taxonomy.

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. Additionally, we do not have information on which of the technical evaluation 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 evaluation criteria have not been fully met, we have decided not to pursue the examination of the DNSH criteria any further at this point.

The reporting forms for EU Taxonomy reporting can be found in the Annex on page 71.



E1 – CLIMATE CHANGE

Strategy and concepts in relation to climate change mitigation

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.

An overview of all material impacts, opportunities and risks in connection with climate change can be found on page 16 ff.

ESRS E1-1

Transition plan for climate change mitigation

Leifheit has identified and initiated actions to reduce GHG emissions. For the year 2024, a comprehensive GHG balance sheet, including Scope 3 emissions, was prepared for the first time. On this basis, a transition plan for climate change mitigation 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 targets 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 platform supports companies in setting science-based climate targets to limit global warming to a maximum of 1.5°C above pre-industrial levels. By participating in this initiative, we want to signal our commitment 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 do their part to limit global warming to 1.5°C compared to pre-industrial levels as set out in the Paris Agreement. The targets 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; a draft version 2.0 has been available since 2025, which has just been released for a second public consultation. 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 E1-3, and are making resources available for this purpose. The actions 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 material economic activities (turnover) in the Leifheit Group’s core business – production and distribution of household products – are not covered for the most part by the environmental targets 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 or guidelines and the definition of specific responsibilities in connection with climate change mitigation and climate change adaptation, as the initial focus was 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 as well as resource efficiency are important targets for Leifheit. It stipulates that, both in the development of new products and in the operation of production plants, care should be taken to ensure that all impacts on the environment and climate are kept to a minimum 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 for 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 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.

Our Sustainability Guideline for Products established in 2025 defines qualitative requirements for the development of new products. It is based on the EU Regulation on the Ecodesign of Sustainable Products (ESPR), which has been in force since 2024. The target is to promote the recyclability of our products and reduce their environmental impact. The ESPR is an important lever for climate change mitigation, as it drives decarbonisation through resource-saving design and the circular economy.

ESRS E1-3 and ESRS 2 MDR-A

Actions

In the reporting period, the following 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:

Having already replaced a total of ten older injection moulding machines with new, more efficient models in 2023 and 2024, we invested in seven new, efficient injection moulding machines again in the reporting period. The new machines enable energy savings of around 30% compared to the models previously used.

In addition, two injection moulding cells were rebuilt in 2025 in accordance with a platform concept for four product groups. The joint use of a cell for several products aims to exploit efficiency potential and simultaneously optimise the use of energy and resources.

In the reporting period, work also began on the installation of a photovoltaic system at our location in Blatná, which is scheduled to go into operation in 2026.

Investments amounting to m€ 3.1 were made for the aforementioned actions, which are reflected in the additions to tangible assets.

In addition, the remaining injection moulding production was relocated from the Nassau location to the Blatná production location in the reporting period. From a Group perspective, this is expected to increase energy efficiency, as more efficient machines are used in Blatná than at the Nassau location.

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. A new car policy was implemented in 2024 to promote the electrification of the fleet on the one hand and to set a maximum CO₂ limit for combustion engines on the other. The installation of charging points for electric vehicles at the Nassau location was completed in the reporting period. In addition, four electric vehicles were put into operation in the company fleet. A total of m€ 0.1 was recognised for these actions, which is reflected in the additions to tangible assets and lease liabilities in the consolidated financial statements.

Climate change adaptation

We aim to increase the resilience of our infrastructure and minimise the risk of damage caused by climate-related extreme weather events and flooding through flood barriers at our location in Nassau, which were put into operation in the reporting period. Investments totalling m€ 0.2 were made for this purpose in the reporting period, which are reflected in the additions to tangible assets.



Climate change mitigation

Eco-design of products and packaging: Leifheit is working on packaging and product solutions that include plastic recycles. In 2025, two such innovations were successfully introduced. They contribute to reducing greenhouse gas emissions compared to greenhouse gas-intensive, crude oil-based virgin plastic. No directly allocable financial resources were provided for this action. The personnel expenditure required for this cannot be clearly allocated to the action either.

Plastic waste from production is ground down. With the help of a special mould, these will be reused for the in-house production of small load carriers (SLCs) from 2026. This should reduce the use of new plastics and thus contribute to the reduction of greenhouse gas emissions. The described actions 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 target of reducing GHG emissions in 2022 and defined corresponding actions. Leifheit is focussing 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 will also be continuously optimised. Finally, the quality and durability of Leifheit products can also contribute to a more sustainable economic cycle and reduce emissions.

Leifheit has the target of driving actions on efficiency and energy savings along the entire value chain. A major source of climate-relevant emissions is energy consumption in production, where actions to increase energy and resource efficien-

cy are intended to reduce consumption levels. This is to be achieved by investing in modernised production technology and processes and by using modern building technology. This applies above all to the production site in Blatná in the Czech Republic, where the implementation of lean management and the 5S method (sort, set in order, shine, standardise, sustain) aims to achieve lean, efficient and sustainable production methods. Lean management helps to minimise waste and optimise processes, while the 5S method ensures 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 target 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 owing to limited resources; we will revise them and develop Group-wide, specific, measurable and results-oriented targets by the end of 2026 to address the material negative impacts and promote the positive impacts and opportunities.

ESRS E1-5

Energy consumption and mix

In the reporting period, 31,334 MWh was consumed (previous year: 36,074 MWh). Of this, 23,585 MWh (previous year: 27,193 MWh) came from fossil sources, 4,384 MWh (previous year: 5,188 MWh) from nuclear sources and 3,365 MWh (previous year: 3,693 MWh) from renewable sources. Fossil energy accounted for 75.3% of total energy consumption (previous year: 75.4%), nuclear energy for 14.0% (previous year: 14.4%) and renewable energy for 10.7% (previous year: 10.2%). The decline in total energy consumption is mainly due to lower capacity utilisation combined with greater energy efficiency in production.

The table below shows the total energy consumption of the Leifheit Group in MWh and the breakdown into various categories in connection with our own activities:

Energy consumption and mix	Unit	2024	2025
(1) Fuel consumption from coal and coal products	MWh	0	0
(2) Fuel consumption from crude oil and petroleum products	MWh	9,607	7,181
(3) Fuel consumption from natural gas	MWh	10,933	11,142
(4) Fuel consumption from other fossil sources	MWh	0	0
(5) Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	MWh	6,653	5,262
(6) Total consumption of fossil energy (calculated as the sum of lines 1 to 5)	MWh	27,193	23,585
Share of fossil fuels in total energy consumption	%	75.4	75.3
(7) Consumption from nuclear sources	MWh	5,188	4,384
Share of consumption from nuclear sources in total energy consumption	%	14.4	14.0
(8) Fuel consumption for renewable energy sources, including biomass (also includes industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	167	159
(9) Consumption from purchased or received electricity, heat, steam and cooling and from renewable sources	MWh	3,526	3,206
(10) Consumption of self-generated renewable energy that does not come from fuels	MWh	0	0
(11) Total consumption of renewable energy (calculated as the sum of lines 8 to 10)	MWh	3,693	3,365
Share of renewable energies in total energy consumption	%	10.2	10.7
Total energy consumption (calculated as the sum of lines 6, 7 and 11)	MWh	36,074	31,334



Energy intensity, which represents the total energy consumption from climate-intensive sectors per net turnover, amounted to 0.00013 MWh/€ in the reporting period (previous year: 0.00014 MWh/€). The Leifheit Group operates in the climate-intensive sector “C: Manufacturing / production of goods”, meaning that the Group turnover¹ reported in the statement of profit or loss in the consolidated financial statements amounting to k€ 232,575 (previous year: k€ 259,206) was used to calculate energy intensity.

Energy intensity	Unit	2024	2025
Net turnover from activities in climate-intensive sectors	k€	259,206	232,575
Net turnover from other sectors	k€	0	0
Total net turnover	k€	259,206	232,575
Energy intensity in connection with activities in climate-intensive sectors (total energy consumption per net turnover)	MWh/€	0.00014	0.00013
Total energy consumption from activities in climate-intensive sectors	MWh	36,074	31,334

Disclosures on the preparation of metrics

Definition:

Total energy consumption represents the cumulative consumption for our own business operations and is 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.

The information on renewable, fossil and nuclear energy is based on the suppliers' invoices, provided that both the underlying emission factor and the respective energy mix were clearly stated. If only information on the energy mix was available on the invoices, but not on the emission factor, or if no clear supplier data was available, country-specific average values were used that were in line with the emission factor applied in each case.

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. For a few smaller locations, no detailed data on energy consumption was available as this is included in the rental price. In order to estimate energy consumption in these cases, consumption was calculated on the basis of the size of the location in square metres.

DEFRA (UK Department for Environment, Food & Rural Affairs) conversion factors were used to convert the fuel types into MWh.

Disclosures in relation to specific circumstances:

Value chain estimation:

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

Sources of estimation and outcome uncertainty:

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.

¹ Connectivity with the consolidated financial statements in accordance with ESRS 1.123.

ESRS E1-6 and ESRS 2 MDR-M

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

In 2024, Leifheit identified the material GHG categories that contribute significantly to greenhouse gas emissions and offer potential for targeted reduction actions for the first-time calculation of full GHG emissions based on preliminary calculations. As there were no material changes to the business model in 2025, the material GHG categories identified also apply to the calculation of emissions in 2025.

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 transportation and distribution, 11 Use of sold products and 12 End-of-life treatment of sold 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 generated in operations, 6 Business travel, 7 Employee commuting and 9 Downstream transportation and distribution (not reported in 2024 due to lack of available data). 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.

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), so no Scope 1 greenhouse gas emissions were attributable to a regulated emissions trading system.

In the previous year, non-material categories in the GHG balance sheet were not reported individually, but were included in the aggregated totals. From the current reporting period onwards, these categories will be completely excluded at both individual and aggregate level.



Gross Scope 1, 2, 3 and Total GHG emissions

	Retrospective				Milestones and target years			
	Base year 2024	Base year cor- responds to the previous year	2025	Change com- pared to previous year in %	2025	2030	2050	Average annual target in % of the base year
Scope 1 GHG emissions								
Scope 1 GHG gross emissions (t CO ₂ eq)	4,641	N/A	4,105	-11.5	N/A	N/A	N/A	N/A
Share of Scope 1 GHG emissions from regulated emissions trading systems (in %)	0.0	N/A	0.0	+/-0	N/A	N/A	N/A	N/A
Scope 2 GHG emissions								
Location-based Scope 2 GHG gross emissions (t CO ₂ eq)	5,568	N/A	5,280	-5.2	N/A	N/A	N/A	N/A
Market-based Scope 2 GHG gross emissions (t CO ₂ eq)	6,463	N/A	5,687	-12.0	N/A	N/A	N/A	N/A
Significant Scope 3 GHG emissions								
Total indirect (Scope 3) GHG gross emissions (t CO ₂ eq)	157,631	N/A	120,364	-23.6	N/A	N/A	N/A	N/A
1 Purchased goods and services	126,904	N/A	103,190	-18.7	N/A	N/A	N/A	N/A
2 Capital goods	4,788	N/A	2,863	-40.2	N/A	N/A	N/A	N/A
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	2,985	N/A	2,088	-30.1	N/A	N/A	N/A	N/A
4 Upstream transportation and distribution	11,857	N/A	5,077	-57.2	N/A	N/A	N/A	N/A
11 Use of sold products	3,072	N/A	2,320	-24.5	N/A	N/A	N/A	N/A
12 End-of-life treatment of sold products	6,374	N/A	4,826	-24.3	N/A	N/A	N/A	N/A
Total GHG emissions								
Total GHG emissions (location-based) (t CO ₂ eq)	167,840	N/A	129,750	-22.7	N/A	N/A	N/A	N/A
Total GHG emissions (market-based) (t CO ₂ eq)	168,735	N/A	130,156	-22.9	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 (t CO ₂ e)	0	N/A	0	+/-0	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 (t CO ₂ e)	479	N/A	7	-98.5	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 (t CO ₂ e)	4,158	N/A	4,271	2.7	N/A	N/A	N/A	N/A



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

GHG intensity	Unit	2024	2025
Gross GHG emissions (location-based) per net turnover	t CO ₂ e/€	0.00065	0.00056
Gross GHG emissions (market-based) per net turnover	t CO ₂ e/€	0.00065	0.00056

The total Group turnover¹ of k€ 232,575 (previous year: k€ 259,206) recognised in the statement of profit or loss in the 2025 consolidated financial statements 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 sold products
- 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:

Category	Methodology, value chain estimates and sources of estimates and earnings uncertainty
Scope 1	The fuel consumption and refrigerants reported by the Group companies were multiplied by a specific emission factor in each case. Essentially, DEFRA and Ecoinvent 3.11 were 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 3.11 was used. 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. For a few smaller locations, no detailed data on energy consumption was available as this is included in the rental price. In order to estimate energy consumption in these cases, consumption was calculated on the basis of the size of the location in square metres. The information on purchased energy contains data from the upstream value chain. Methodology for calculating electricity: Emissions resulting from purchased electricity are calculated and reported using both the market-based method and the location-based method, as prescribed by the GHG Protocol guidelines for Scope 2.
Scope 3	
1 Purchased goods and services	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 3.11 and Climate Partner (CP) emission factors were used. The GHG emissions of the services were calculated on the basis of expenditure, mainly using Exiobase 3.9.4.
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. Exiobase 3.9.4 was mainly 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 was multiplied by specific emission factors in each case.
4 Upstream transportation and distribution	The GHG emissions were determined based on activity and expenditure (inbound logistics, outbound logistics, intralogistics, upstream storage). To calculate the activity-based inbound logistics from suppliers to the Leifheit locations, a standard distance from the respective country of delivery was selected. This procedure results in an uncertainty of results. EcoTransIT, a software for automatic calculations of energy consumption, CO ₂ 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.
11 Use of sold products	The GHG emissions were calculated by multiplying the sales of energy-consuming products in the reporting period in accordance with key countries by the assumed frequency of use, energy consumption and assumed minimum product lifecycle in order to determine the energy consumption. This energy consumption was then multiplied by the corresponding country-specific emission factor for electricity. No lifecycle emission factors were used, so this approach is rather conservative. Essentially, Ecoinvent 3.11 was used. Indirect upstream emissions were taken into account.
12 End-of-life treatment of sold products	The GHG emissions from end-of-life treatment of sold products were calculated on the basis of the raw materials and materials purchased. Please refer to the explanations in Scope 3, Category 1. The weight data of the purchased products were multiplied by specific emission factors. CP calculations based on Ecoinvent 3.11, DEFRA 2024 and Eurostat 2024 were used.

¹ Connectivity with the consolidated financial statements in accordance with ESRS 1.123.



A quantitative assessment of the uncertainties was not carried out.

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

There were no significant events or changes in circumstances during the reporting period that would have affected greenhouse gas emissions. The calculation of GHG emissions was carried out with the help of Climate Partner GmbH, a company that specialises in calculating 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 equivalents (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 product lifecycle. To compare their effects, they are converted into CO₂e and multiplied by their GWP over a period of 100 years. The current 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 for reasons of data availability, limited resources and better comparability and presented together as CO₂ equivalent (CO₂e).

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

Biogenic emissions from the incineration or biodegradation of biomass are reported separately.

Both the location-based and market-based methodology were used to calculate our Scope 2 GHG emissions. Average emission factors for energy generation at the defined locations were used for the location-based emissions, whilst the GHG emissions of the producers from whom Leifheit purchased contractually bundled electricity with instruments were quantified for the market-based emissions. The following table provides information on the proportion and type of contractual instruments used for the purchase of energy:

Contractual instruments	Unit	2024	2025
Share of contractual instruments in Scope 2 GHG emissions	%	0.0	0.42
Percentage of market-based Scope 2 GHG emissions related to purchased electricity, bundled instruments	%	0.0	0.42
Percentage of contractual instruments used for the purchase and sale of energy bundled with energy generation attributes in relation to Scope 2 GHG emissions	%	0.0	0.42
Percentage of contractual instruments used for the purchase and sale of unbundled contractual instruments in relation to Scope 2 GHG emissions	%	0.0	0.00
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	Renewable Energy Certificates (RETs) Guarantees of origin (GOs)		Renewable Energy Certificates (RETs) Guarantees of origin (GOs)

The comparative figures for the previous year were adjusted due to a change in the methodological definition. In the previous year, it was assumed that electricity deliveries with a supplier-specific energy mix containing renewable energies are considered contractual instruments and guarantees of origin. This assumption was methodically specified in the reporting period: Considering this as a contractual instrument only occurs if the company explicitly acquires the corresponding guarantees of origin.

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 only use partially recycled or bio-based materials and resort to 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 18.

ESRS E5-1 and ESRS 2 MDR-P

Policies

Sustainable environmental and climate change mitigation as well as resource efficiency are targets for Leifheit that are also anchored in our Code of Conduct. With our Group 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 reduced, waste cut and the environmental balance improved.

Based on the Group strategy, Leifheit defined a sustainability strategy for the development of new products in 2025 and drew up a corresponding guideline (Sustainability Guideline for Products). This is based on the EU Ecodesign Regulation 2024/1781 (Ecodesign for Sustainable Products Regulation, ESPR), which came into force in 2024.

The guideline applies to our Leifheit and Soehnle brands. It describes qualitative objectives and actions with a view to the circularity of products and will help promote sustainability in the sectors of the use of plastic recyclates, product lifecycle, repair options, recyclability and environmental impact. The new guideline provides specifications and recommendations for action to improve these aspects.

Additional information on the strategy “LEADING WITH FOCUS. CREATING SUSTAINABLE VALUE.” and the Sustainability Guideline for Products can be found on pages 8 and 24 et seqq.

ESRS E5-2 and ESRS 2 MDR-A

Actions

In the resource use and the circular economy sector, Leifheit pursues a wide range of actions in its business activities:

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 target, 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

updated list of actions has the target of ensuring 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 sectors of product safety and environmental compatibility. Certificates for existing products are updated regularly.

In order to reduce the proportion of primary plastics used, Leifheit is endeavouring to increase the proportion of recycled and bio-based plastics in new and existing products. This is supported by the guideline for the development of sustainable products. In 2025, we launched two new products on the market, the “Superduster” and “Superduster XL” dusters, whose handles are made from at least 90% recycled plastic.

At the same time, the company is working on sustainable packaging solutions and wants to increase the proportion of FSC-certified packaging materials.

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

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 currently defined any measurable, results-oriented targets for tracking the effectiveness of concepts and actions in the sector of resource use and the circular economy. The Sustainability Guideline for Products established in 2025 forms the basis for greater sustainability in resource use, product development and manufacturing, but does not specify any quantitative targets, as each individual case must be weighed up against any disadvantages for the consumer and whether it makes economic sense.

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. Auxiliary and operating materials as well as electronic components are also used. Water is used in production in closed systems for cooling in the injection moulding process and for cleaning metal parts in powder coating. Our main production plants are injection moulding machines, metal processing systems, robot-assisted assembly machines, powder coating systems and automatic sewing machines.

The following table provides an overview of the materials used to manufacture the Leifheit Group's products during the reporting period:

	Unit	2024	2025
Total weight of technical and biological materials used in the reporting period	t	30,266	26,270
Proportion of biological materials for the manufacture of products from sustainable procurement	%	9.7	9.8
Weight of recycled components, products and materials used	t	10,730	6,891
Proportion of recycled components and materials	%	35.5	26.2

When calculating the absolute weight of reused or recycled secondary materials, we are considering the main material groups plastic, steel, aluminium, paper, cardboard, pallets and wood. The percentage share of recycled materials used for this purpose, averaged over the reporting period, is determined on the basis of a survey of the largest suppliers per material group.

In the reporting period, the proportion of recycled components, products and materials used fell compared to the previous year's figure. This is due in particular to the lower proportion of recycled materials in steel and aluminium reported by suppliers.

In the plastics sector, on the other hand, the proportion of recycled materials was increased. The basis for this is our strategic focus on developing innovations in such a way that recycled materials are increasingly used in plastic components. With the Superduster, two products that follow this strategy were successfully launched on the market in 2025.

Disclosures on the preparation of metrics

Methodology:

The total weight of materials used in the reporting period for the manufacture of products in the Leifheit Group 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 respectively wood form the group of biological materials.

The absolute weight of sustainably sourced organic materials at Leifheit 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 calculated from the total of all sustainably procured 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 reused or recycled secondary materials, our main material groups – plastic, steel, aluminium, paper, cardboard, pallets respectively wood – are taken into account. An average percentage of recycled material over the reporting period is determined by surveying 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 metric is therefore based on extrapolations and is subject to estimation uncertainty.

Disclosures in relation to specific circumstances

Value chain estimation:

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 estimation and outcome uncertainty:

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

At Leifheit, various actions target high product quality and long product durability. The expected durability of the products placed on the market by the company is defined in product specifications and then verified using release test programmes. In doing so, Leifheit goes above and beyond the usual test loads. For example, laundry dryers are subjected to a load of 2 kgm (mass per metre of dryer length), whereas 1 kgm is sufficient for GS certification.

Leifheit is not aware of an industry average for the expected durability of the relevant product groups. Our internal analyses have not revealed any evidence that competitor products have a longer durability than our products. In accordance with our assessment, our products often outperform those of other market players in terms of durability.

The following key Leifheit products are designed in accordance with the principles of the cycle 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 product lifecycle, high quality and excellent functionality.

Waste in the upstream value chain

Leifheit has not implemented any additional actions for the identified material impact in the upstream value chain (potential negative impact on waste generation, as the production of primary materials purchased by Leifheit can generate significant amounts of waste at suppliers), as we believe that the increased use of recycled plastics and sustainable packaging solutions in our own business activities will also reduce the impact in the upstream chain. At this point, Leifheit refers to the overarching policies described under E5-1 and to the resource efficiency and actions to reduce negative environmental impacts anchored in the Sustainability Guideline for Products.



SOCIAL

46 Own workforce

60 Workers in the value chain

63 Protection of consumers and end-users



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 among 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 Group's strategy and business model. The Leifheit Group's corporate strategy was developed over the course of the 2024 reporting period. Employees from different divisions were involved in the development of the strategy at various levels, including through surveys and strategy meetings. This ensured that the values and concerns of the employees were also taken into account. The Group strategy was communicated and rolled out over the course of 2024. Meetings and employee workshops were held to ensure the involvement of employees. In 2025, corresponding workshops were held for employees who had joined the company in the meantime. The Group strategy and business model have no material impacts on the working conditions of the Group'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 paramount importance to Leifheit in considering the interests and views of the company's own workforce. The Board of Manage-

ment invites employees to on-site staff meetings at least five times a year, providing them with an opportunity to engage in personal dialogue. It also holds international town hall meetings remotely, usually on a monthly basis.

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

In 2024, a survey was conducted among the company's own workforce to gather their expectations and opinions. This was repeated at the beginning of 2026. Employees also have the opportunity to discuss their concerns with executives up to the level of the Board of Management, thanks to our "open door principle", either in person or in virtual form.

Actual positive impacts on the company's workforce were identified, which contribute to increasing satisfaction, loyalty and retention. They relate to social dialogue and the high degree of flexibility of employees in administration. At the same time, actual negative impacts were identified in the sector of health and safety, as well as potential negative impacts in relation to gender inequality in pay 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, complaint mechanisms such as the whistleblower system described below are available to provide redress or facilitate action.

ESRS S1-1 and ESRS 2 MDR-P

Policies

Leifheit has implemented policies to foster social dialogue and employee flexibility and to prevent negative impacts on employees. A central component of this 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, mobile working, flexible working hours and other location-specific policies.

Key contents of the Code of Conduct include the protection of human rights. The Code refers to international standards and initiatives such as the Business Social Compliance Initiative (BSCI), the Conventions of the International Labour Organization, 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.

In order to document our commitment to human rights within our own workforce, we have introduced actions, 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 a declaration of human rights policy (Commitment to respect for human rights), which aims to identify and avoid potential human rights risks in our operations and thereby 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 (BSCI), the Conventions of the International Labour Organization, 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.

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 labour as well as child labour. With regard to the protection of personal data, as enshrined in Art. 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 opportunities or the 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 guidelines cover the following grounds for discrimination: ethnic or other origin, nationality, gender, age, health, religious beliefs and sexual orientation. These aspects are also addressed in the company's work regulations. This comprehensive list reflects our commitment to preventing discrimination in any form and

promoting diversity within our own 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 area of diversity by outlining 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 on equal opportunities by setting out Leifheit's commitment to the UN Convention 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 actions for people from particularly vulnerable groups within its own workforce.

The Occupational Health and Safety section of the Code of Conduct addresses material impacts on health and safety. It states that the safety and health of all employees is one of Leifheit's most important corporate goals. Leifheit is also committed to ensuring a healthy and hazard-free working environment for all employees, in which the applicable laws and regulations on health and safety in the workplace are complied with. In particular, it is the primary responsibility of managers to ensure that appropriate procedures and protective measures are in place and adhered to in order to guarantee health and safety in the workplace. But every employee can also promote health and safety in their working environment. Every

employee is obliged to report matters and incidents that jeopardise safety and health to their line manager. The work regulations also cover safety regulations, accidents at work and information about accident and health hazards.

No specific policies were implemented regarding the material positive impact of social dialogue. This is because 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, establishing an internal structure.

The "Regulation on flexible working hours for salaried employees" enables salaried employees to benefit from flexible working hours. Leifheit has also concluded agreements on mobile working and working from home. The company addresses issues such as parental leave and sabbaticals separately, or they are already legally mandated in the countries in which Leifheit implements its HR policies. These company agreements promote the interests of employees in being able to organise their working hours with greater flexibility and balance 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 negative impacts on data protection within our own workforce. This data protection guideline applies to all members of our own workforce within the Leifheit Group.

Additional information on the aforementioned policies can be found on pages 23 et seqq.



ESRS S1-2

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

Leifheit takes the perspectives of its own workforce into account by directly involving both employee representatives and employees. At some locations, this takes place via works councils, staff meetings, employee surveys and workshops, which are held, for example, as part of the implementation of the Group strategy. Leifheit strives for an open door culture that allows every employee to speak directly with those responsible or with the Board of Management.

We aim to conduct employee surveys on an annual basis, while exchange between employee representatives and the Board of Management generally takes place monthly. At the Nassau location, there are also biweekly meetings between employee representatives and the HR department. Quarterly consultations are held between the CFO and the Economic Committee, as well as meetings on safety issues attended by employee representatives. In principle, employee representatives are involved in the implementation of actions or the creation of policies at an early stage. Furthermore, works agreements are concluded with works councils at locations where these exist.

The company conducts employee surveys to gather feedback on working conditions and satisfaction. The results are analysed and presented to management, which then develops specific action plans. The workforce is informed of the results and planned changes through communications and meetings. In this way, Leifheit aims 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 have been allocated for this purpose. We do not believe that the reduction of CO₂ emissions and the transition to more environmentally friendly and climate-neutral operations will have any material impacts on our workforce.

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

The company has not concluded any global framework agreements 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.

Employee surveys are used to evaluate cooperation within the workforce. Leifheit aims to conduct such surveys annually, if possible. The results of the survey conducted in 2024 show that the working atmosphere within the Leifheit Group is positive overall. In addition, all employees have the opportunity to actively report any problems, whether via an Ombudsperson, a Compliance Officer, a whistleblower system, an anonymous mailbox in Nassau or the employee representatives at the locations.

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

Although there are various procedures for collaborating 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 workforce to raise concerns

If Leifheit has caused or contributed to a material negative impact in connection with working conditions or other labour-related rights within the workforce, specific processes are in place to implement countermeasures. Accidents and safety incidents must be dealt with immediately and discussed in the relevant committees, such as in meetings of the Health and Safety Committee (Arbeitsschutzausschuss, ASA), and with safety officers or safety specialists. As a rule, there is also discussion with those affected. The same applies to handling 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 direct 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 German Corporate Governance Code and the German Whistleblower Protection Act (HinSchG). All employees are encouraged to report any incidents that constitute or could constitute legal violations to the Ombudsperson directly or via a whistleblower system, while maintaining their anonymity. This can be done in a confidential discussion with the Ombudsperson or in writing via our online whistleblower system through an internal reporting office. Reports received via this system are to be handled by the Head of HR/Legal/IP, who is also responsible for internal audit and the role of Compliance Officer, and by the Ombudsperson. The whistleblower system can be accessed via a link on the intranet homepage and via the Leifheit Group website. The options and procedures are also described in the Code of Conduct.



Internal reports are handled as follows: The internal reporting office confirms receipt within seven days, checks the material scope of application in accordance with Section 2 HinSchG and maintains contact with the whistleblower. The validity of the report is checked and further information is requested if necessary. The internal reporting office then takes appropriate actions in accordance with Section 18 HinSchG. Within three months of confirmation of receipt, the whistleblower will receive feedback on the actions planned and taken and the reasons for them, provided that this does not jeopardise internal investigations or the rights of the persons concerned.

It is difficult to assess whether the procedures described are effective and to what extent employees in the company's own workforce are aware of these structures and trust that they can raise their concerns.

No cases were reported via the whistleblower system, the Ombudsperson or through any other channel during the reporting period. Leifheit aims to further strengthen and promote trust in these channels to ensure an open and secure communication culture.

ESRS S1-6 and ESRS 2 MDR-M

Characteristics of the company's employees

A look at the metrics regarding the characteristics of the employees provides insights into the structure and distribution of the workforce. This includes an overview of the company's own employees, broken down by gender, employment relationship and country.

In some member states of the European Union, it is possible for individuals to legally register as belonging to a third, often

neutral, gender that is categorised as "other". Gender categories are initially based on the information in official identification documents. However, this can be adjusted individually by employees. If employees do not inform the employer of a change of gender, their gender may be incorrectly stated in this report due to lack of knowledge. There are therefore a total of four options for specifying gender: 1. Male, 2. Female, 3. Other, 4. Not specified/unknown. This applies to all subsequent information on the gender characteristics of employees.

The Leifheit Group operates internationally and has subsidiaries and branches in several countries. The following tables provide a breakdown of the total number of employees.

	Number of employees (HC)	
Gender	31/12/2024	31/12/2025
Male	540	533
Female	453	432
Other ¹	0	0
Not specified	0	0
Total	993	965

	Number of employees (HC) ²	
Country	31/12/2024	31/12/2025
Germany	377	363
Czech Republic	397	376
France	149	151
Other countries	70	75
Total	993	965

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, 363 employees worked in Germany (previous year: 377 employees), a share of 37.6% (previous year: 38.0%). We employ 376 people (previous year: 397 people) or 39.0% (previous year: 40.0%) at our production and sales locations in the Czech Republic. In France, 151 people were employed (previous year: 149 people), representing 15.6% (previous year: 15.0%). The remaining 7.7% (previous year: 7.0%) of the Group workforce are spread mainly across various countries within Europe.

The average number of employees for the reportable segments Household, Wellbeing and Private Label is shown in the 2025 consolidated financial statements (Notes, Segment reporting). The average annual number of employees by key country can be found on page 8.

At the end of 2025, we employed a total of 27 trainees (previous year: 25), 9 marginally employed individuals (previous year: 10) and 37 employees on parental leave (previous year: 25). These are not included in the above figures.

The Leifheit Group has a diverse and international workforce characterised by a balanced gender distribution, with women comprising around 45% (previous year: 46%) and a strong presence in key European markets.

The number of employees is reported in headcount (HC). These figures relate to the number of employees as at 31 December 2025.

Employees who meet the definition of Leifheit's own employees and are in active employment on the reporting date are included. Employees who left the company during the year

¹ Gender as specified by the employees themselves.

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



or were released from their duties as of the reporting date are not taken into account. All parameters listed in S1 have been validated by the internal organisation responsible for quality assurance.

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 specified		Total	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Total number of employees	453	432	540	533	0	0	0	0	993 ²	965²
Number of permanent employees	413	411	495	493	0	0	0	0	908	904
Number of employees on contracts limited in time	40	21	45	40	0	0	0	0	85	61
Number of employees without guaranteed working hours	0	0	0	0	0	0	0	0	0	0
Number of full-time employees	382	360	522	513	0	0	0	0	904	873
Number of part-time employees	71	72	18	20	0	0	0	0	89 ²	92²

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	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Total number of employees	377	363	397	376	149	151	70	75	993 ²	965²
Number of permanent employees	359	340	336	339	148	151	65	74	908	904
Number of employees on contracts limited in time	18	23	61	37	1	0	5	1	85	61
Number of employees without guaranteed working hours	0	0	0	0	0	0	0	0	0	0
Number of full-time employees	310	294	385	365	146	148	63	66	904	873
Number of part-time employees	67	69	12	11	3	3	7	9	89 ²	92²

¹ Gender as specified by the employees themselves.

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



During the reporting period, a total of 173 of our employees (previous year: 193) left the company voluntarily, due to retirement, death or dismissal. The employee turnover rate in the reporting period was 14.5% (previous year: 15.7%). The employee turnover rate for employees on parental leave was 0% in the reporting period (previous year: 0%). Employee departures were concentrated primarily in the production and logistics sectors and were mainly due to capacity constraints.

Employee turnover	2024	2025
Total number of employees who have left the company (number)	193	173
Employee turnover (%)	15.7	14.5

Disclosures on the preparation of metrics

Methodology:

Contract types:

Contract types are divided into full-time and part-time, as well as limited in time or permanent. These contract types are determined by the HR systems. It should be noted that the number of hours for a full-time contract can vary depending on the country, location or job category. For example, while a full-time salaried employee in the Czech Republic works 40 hours a week, while a production employee works 37.5 hours. These differences were taken into account in the breakdown into full-time and part-time positions.

Employee turnover:

When calculating employee turnover, employees on parental leave, trainees and employees on paid leave are also taken into account.

All employees who left the company during the year are included in the numerator. The decisive factor is the leaving date, which must fall between 1 January and 31 December.

The denominator is the number of employees as at 31 December, plus employees who left the company during the year.

The Leifheit Group has followed the systematic approach described 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:

Data retrieval at location and country level:

- Identification of relevant data sources: specific data sources and internal systems were identified at each location and in each country.
- Standardisation of data collection instruments: standardised data collection 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 through random checks.

Consolidation of data at Group level:

- Data harmonisation: different formats and standards from the individual locations and countries were harmonised, including currency conversions.
- Data verification at headquarters: a further random check of the data was carried out by the Head of HR.

Estimates were not used in the calculation of the metrics.

Diversity, equal treatment and opportunities for all

Diversity

A material 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 diversity actions, as the company believes that its existing general corporate guidelines and practised values already promote an inclusive working environment.

As a result, Leifheit is committed to ensuring an appropriate ratio of women to men within the company. Their representation in the workforce is almost equal: In the reporting period, 45% (previous year: 46%) of the Leifheit Group's workforce was female. The diversity of the workforce should also be reflected at management level. When recruiting new employees, however, the focus should always be on individual qualifications as well as personal, social, entrepreneurial and methodological skills. This is because Leifheit aims to fill all positions with the most suitable candidates.

Leifheit employs people from different age groups. Leifheit sees a balanced ratio of trainees, young specialists and managers, and experienced colleagues who have been with the company for many years as the foundation for agility and a willingness to change within the organisation, and for a culture in which ideas and innovative solutions can flourish. At the same time, we believe it is the key to maintaining expertise and experience, as well as ensuring the successful transfer of knowledge.



The company employs people in ten different countries. As at 31 December 2025, there are at least 35 different nationalities among our Group workforce. Internationality and co-operation across borders and cultures are the foundation for the successful expansion of our international business.

ESRS S1-5 and ESRS 2 MDR-T

Targets

As a listed company with one-third participation, Leifheit AG complies with its legal obligation in accordance with the Second Leadership 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 restrict ourselves to one level below the Board of Management. The target for the proportion of women at this management level was last defined by the Board of Management in 2022 at 29%, with a deadline for implementation of 14 May 2027. The proportion in the reporting period was 31% (previous year: 33%). Progress towards this target is measured against the target value and the target year. The metric is a ratio, so it can also be compared across companies.

The target for the Board of Management is described in the section “The role of the administrative, management and supervisory bodies” on page 10.

Beyond the legal requirements, we have not currently set any targets for the rest of the workforce, as we believe that the existing general company guidelines, actions 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 targets, 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 review to analyse the causes and identify suitable actions for improvement. This approach enables us to respond 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 will be explained. The performance of all targets is regularly monitored and reviewed.

Leifheit tracks the effectiveness of its strategies and actions through regular reviews and, if necessary, makes adjustments to its HR policy.

ESRS S1-9 and ESRS 2 MDR-M

Diversity metrics

The diversity metrics provide an overview of:

(a) Gender distribution in number and percentage at the highest management level below the Board of Management as at 31 December:

	Individuals (HC)		Proportion in %	
	2024	2025	2024	2025
Gender				
Female	5	5	33.3	31.3
Male	10	11	66.7	68.7
Other	0	0	0.0	0.0
	15	16	100.0	100.0

(b) Distribution of employees by age group as at 31 December:

	Individuals (HC)		Proportion in %	
	2024	2025	2024	2025
Age distribution				
Under 30 years	143	126	14.4	13.1
30–50 years	466	455	46.9	47.2
Over 50 years	384	384	38.7	39.8
	993	965	100.0	100.0

Disclosures on the preparation of metrics

Definitions:

Highest management level: Leifheit defines the Board of Management as the highest management level. The management level immediately below the Board of Management comprises those individuals who report directly to the Board of Management and hold a management position or comparable responsibility.



Methodology:

Gender information is derived from the different HR systems and initially corresponds to the gender stated on the employee's identification document (e.g. ID card). If an individual informs us of a change of gender, this will be entered in the HR system. The age was determined using the date of birth. The date of birth is also stored in the various HR systems.

Gender equality and equal pay for work of equal value

A material negative impact identified in the sector of gender equality and equal pay for work of equal value is that potential pay inequality could lead to employee dissatisfaction.

ESRS S1-4 and ESRS 2 MDR-A

Actions

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

We are committed to providing all employees with fair remuneration in line with the market. Salaries at our company are therefore determined on the basis of role and qualifications. Our remuneration structure is based on a global grading system that has been continuously reviewed in terms of functions and salary bands since its first grading. This system is used to systematically evaluate individual positions within the context of our corporate structure. This action is being implemented throughout the Group, with a particular focus on employees working in Germany. In 2024, we conducted a salary benchmark process for a large part of the management team and the international leadership positions. The results can be used to draw conclusions about other roles.

A remuneration structure that includes salary groups helps to ensure transparency and fairness in remuneration. At locations

with a works council, the works council must approve the job classification so that the interests of the employees are taken into account and the job classification is fair and objective.

We also conduct employee surveys to gather feedback and measure the satisfaction and engagement of our workforce. The aim of these surveys is to identify necessary actions at an early stage and use them to improve working conditions. This action was initially implemented at the German locations in 2024 and early 2026 and is to be rolled out internationally in the future.

All actions are iterative processes, which means that the time frames within which we aim to complete them are initially undefined.

If cases of discrimination occur, we take actions to remedy the situation by addressing such cases immediately. In the event of an incident, reviews are conducted to prevent similar occurrences 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, call in external experts to devise 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 any material adverse impacts on our workforce. Where possible, we therefore involve employee representatives in decision-making processes at an early stage to ensure that potential negative effects are recognised and addressed promptly. This approach enables us to make balanced decisions that consider both the interests of our workforce and business requirements. This approach also applies to all identified impacts in the following chapters of S1.

To manage our material impacts, we allocate the necessary resources, both financial and non-financial, on a case-by-case 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 subsequent S1 sections ("Diversity, equal treatment and equal opportunities for all" 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, managing material impacts related to gender equality did not require any material operating expenditure (OpEx) or capital expenditure (CapEx). This also applies to the S1 sections "Diversity, equal treatment and equal opportunities for all" and "Working conditions".



ESRS S1-5 and ESRS 2 MDR-T

Targets

Leifheit aims to offer all employees across the Group fair and market-appropriate remuneration for the duration of their employment. When setting these targets, the interests of our employees were taken into account, e.g. by involving the works council and conducting 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 bargaining agreements are adhered to. This target is not measured in terms of quantitative progress.

ESRS S1-16

Remuneration metrics (pay gap and total remuneration)

The gender pay gap and the annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees are not yet reported due to insufficient data availability respectively data validity for 2025. However, we are endeavouring to procure valid data for 2026.

Violence and harassment in the workplace

In terms of violence and harassment in the workplace, the potential neglect of regulated procedures for dealing with 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 actions against violence and harassment, as we believe that the existing general company guidelines and our corporate culture already promote a safe and respectful working environment.

As in the last 13 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 regarding violence and harassment in the workplace, as no incidents have occurred to date that would necessitate 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 respond appropriately to possible future developments.

ESRS S1-17 and ESRS 2 MDR-M

Metrics relating to incidents, complaints and severe human rights impacts

The total number of reported incidents of discrimination, including harassment, during the reporting period and the number of complaints submitted through the channels via which the company’s employees can raise their concerns (including grievance mechanisms) and, where applicable, alert 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 resulting from the aforementioned incidents and complaints is also € 0.

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 € 0.

Incidents, complaints and severe impacts related to human rights within the workforce	2024	2025
Cases of discrimination, including harassment (number)	0	0
Complaints submitted via channels through which company employees can raise concerns (number)	0	0
Severe human rights incidents (number)	0	0
Total amount of fines, penalties and compensation payments related to the incidents described above (€)	0	0



Disclosures on the preparation of metrics

Definitions:

Discrimination:

This refers to discrimination on the grounds of gender, colour 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 received via Leifheit's formal reporting channels and related to employment are counted.

Severe human rights violations:

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

Methodology:

Every report and every incident of violence or harassment in the workplace is reviewed on an individual basis and deemed important. The person responsible for HR, Legal & IP conducts these reviews on a case-by-case basis to ensure thorough evaluation. No analysis was necessary during the reporting period as no cases occurred; however, awareness of these issues remains constant.

Working conditions

Social dialogue

A positive impact was observed in the extensive social dialogue taking place within the company between the works council and employee representatives. This fosters 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, which aim to have a positive impact on our workforce: In our Code of Conduct, we have defined a principle of compliance with legally enshrined employee rights. Together with the employee representatives, we ensure compliance with applicable laws and regulations, as well as collective bargaining agreements and company agreements, on behalf of the workforce. In Germany, the Works Constitution Act grants the works council participation and participation rights in social, personnel-related and economic matters. At our international locations, we are also obligated to comply with the applicable employee rights in France and the Czech Republic, which are similarly stringent to those in Germany or even exceed the requirements of German labour law in some cases. Legislation within the European Union corresponds to or goes beyond the International Labour Organization (ILO) Code. However, Leifheit does not provide system support for tracking compliance with this action. Our action is designed to apply for an indefinite period.

We also conduct employee surveys to measure employee satisfaction and engagement and to identify and utilise potential for improvement.

The last employee survey at our German locations was conducted at the beginning of 2026. No explicit funds are allocated to these actions. Through actions on social dialogue, we believe we have been able 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 any potential risk. There are currently no risks in S1-8.

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 the results (see metrics) already demonstrate 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 is presented below: As at 31 December 2025, 97.8% (previous year: 96.8%) of employees in Germany were represented by employee representatives at company level. In the Czech Republic, the figure was 0.0% (previous year: 0.0%); in France, it was 98.7% (previous year: 98.7%).

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

	Germany		Czech Republic		France	
	2024	2025	2024	2025	2024	2025
Coverage by employee representatives						
Proportion of employees who are represented by employee representatives (%)	96.8	97.8	0.0	0.0	98.7	98.7
Agreement with employees on representation at other institutions (EWC, SE, SCE)	0.0	0.0	0.0	0.0	0.0	0.0

Disclosures on the preparation of metrics

Definitions:

Employees:

Employees who meet the definition of Leifheit's own employees and are in active employment on the reporting date are included. Employees who left the company during the year or were released from their duties as of 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 metric is calculated as the ratio of employees 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 identified is that deficiencies in work safety can lead to accidents at work and health problems.

ESRS S1-4 and ESRS 2 MDR-A

Actions

Regular meetings of the Health and Safety Committee (ASA) and site inspections serve to evaluate accidents at work and implement appropriate preventive actions to prevent or minimise any adverse material impacts on our employees. By continuously reviewing and adjusting our safety actions, we advance towards achieving our targets. These actions are implemented at our own locations and affect our own employees as well as non-employees at our locations. We encourage our employees to report any hazards they discover, so that potential sources of danger can be identified and eliminated in advance. A whistleblower system has also been established, through which individuals can report potential safety violations.



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 (Berufsgenossenschaft, 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 ú ad inspekce práce, SUIP).

We regularly inform our employees about correct procedures in the event of a fire and offer them the opportunity to be trained as first aiders and fire safety officers. We expressly support this commitment and encourage our employees to take part in these training courses. There is no fixed time frame for the completion of these actions.

The necessary resources for managing material impacts are provided, for example through expenditure on safety officers.

ESRS S1-5 and ESRS 2 MDR-T

Targets

We aim to prevent accidents at work altogether. This applies in particular to serious accidents. Although the workforce was not directly involved in setting this target, it reflects their interests and our shared endeavour to prevent accidents at work.

Accidents at work are regularly documented and analysed at the end of each year to assess progress towards the target.

ESRS S1-14

Health and safety metrics

The following summary provides information about the health and safety situation in relation to the company's own workforce. The percentage of Leifheit employees covered by the company's health and safety management system is 98.3% (previous year: 98.4%), based on the number of employees (HC) as at 31 December 2025. The management systems at the various locations are based on legal requirements or recognised standards and guidelines. There were no fatalities among employees due to work-related injuries or work-related illnesses during the reporting period.

In the reporting period, 23 (previous year: 25) recordable work-related accidents were registered, which equates to an accident rate of 14 per 1,000,000 working hours (previous year: 15). This figure does not include any serious accidents at work.

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

We provide information on the number of fatalities for all employees working at the company's locations, including for non-employees working at the company's locations.

Health and safety	2024	2025
Percentage of employees covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines (%)	98	98
Employee fatalities due to work-related injuries and illnesses (number)	0	0
Non-employee fatalities due to work-related injuries and illnesses (number)	0	0
Recordable work-related accidents involving employees (number)	25	23
Including serious accidents at work (number)	1	0
Recordable work-related accidents affecting employees per 1,000,000 working hours (rate)	15	14

Disclosures on the preparation of metrics

Definitions:

Recordable accidents at work:
Leifheit counts injuries that result in death, incapacity to work, restriction of work or transfer to another workplace, medical treatment that goes beyond first aid or loss of consciousness as recordable accidents at work. Significant injuries that have been diagnosed by a doctor or other authorised healthcare professional but do not result in death, incapacity to work, restriction of work or transfer to another workplace, medical treatment beyond first aid or loss of consciousness are also counted.



Serious accidents at work:

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 recordable accidents at work:

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

Health and safety management system:

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

Methodology:

The sites report the number of accidents at work. Provided these meet the ESRS criteria, they are reported.

The calculation of working hours is based on country-specific, publicly available reference values. To this end, country-specific working days – minus the average number of holiday days per country – are used and extrapolated taking into account the respective full-time equivalents (FTEs). Absences, for example due to illness, overtime or other reasons, are not taken into account. Consequently, there are uncertainties regarding the calculated rate.

ESRS S1-15

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 taking a sabbatical. However, employees in production and logistics do not fully benefit from these provisions.

ESRS S1-4 and ESRS 2 MDR-A

Actions

In recent years, our company has worked intensively on improving work-life balance. A clear picture emerged from active dialogue with our employees and our subsequent analysis of their wishes and requests: flexible 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 the work-life balance.

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

We allow flexible working hours and working from home and remote working for suitable positions. We have further stabilised the changes to our working practices and processes established over recent years, enabling many colleagues to work regularly from home or remotely. The successful transition to digital forms of working offers numerous opportunities to motivate our workforce, further enhance our attractiveness as an employer and promote a better work-life balance. As part of our family-friendly HR policy, we also support employees who have to care for their sick child at home by offering additional paid sick days for children that go beyond the legally mandated minimum. We also offer the opportunity to take a sabbatical on a case-by-case basis.

The results of the employee survey conducted in Germany in 2024 show that the actions taken contribute to employee satisfaction and commitment. Almost three quarters of the employees surveyed said that they are able to balance their professional and private lives effectively. In addition, the engagement score, which measures the level of employee drive and motivation, as well as their commitment to the company, is significantly above the German benchmark.

The Group's HR department is responsible for regularly monitoring actions and identifying new impacts, risks, opportunities and potential actions.

No explicit funds are allocated to these actions.



ESRS S1-5 and ESRS 2 MDR-T

Targets

Leifheit has introduced actions such as flexible working hours, remote working and working from home, proactive support during parental leave and the option of a sabbatical to improve work-life balance. These initiatives are intended to promote the well-being of our employees. 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 captured in simple metrics. Nevertheless, Leifheit conducts annual reviews to determine whether it makes sense to develop metrics in order to further evaluate and optimise the effectiveness of these initiatives.

ESRS 2 MDR-M

Metrics

No company-specific metrics have been defined.



S2 – WORKERS IN THE VALUE CHAIN

Strategy and concepts relating to workers in the value chain

A potential negative impact on working conditions, health and safety of workers was identified in the upstream value chain. 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 seen as an important group of affected stakeholders. As part of our double materiality assessment, we have therefore examined whether the workers in our upstream and downstream value chain are materially affected by our business activities, strategy and business model. To consider the interests, views and rights of workers in the value chain, the following roles were included in the impact assessment: 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 represents the interests of workers in the downstream value chain, in particular those of retail customers, as the point of contact for most of the enquiries and requests within our company.

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 Act on Corporate Due Diligence to Prevent Human Rights Violations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG) sets out specific due diligence obligations for companies to respect human rights. Although Leifheit AG does not fall within the scope of the LkSG due to its size, the company has set itself the target of meeting the due diligence obligations.

Leifheit takes various actions to ensure the protection of human rights in its supply chain. This includes setting up a complaints procedure (whistleblower system) and a risk management system with the aim of identifying and analysing violations of human rights in the supply chain sector in good time. The whistleblower system is described on page 67 et seqq.

The supplier risk management system aims to provide the basis for implementing the protection objectives of the law. On this basis, Leifheit can take actions to ensure compliance with human rights within its 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 identify and avoid risks to human rights and the

environment. A key element of this is the 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 working conditions, health and safety.

The Social Code of Conduct covers the workforce of Leifheit's direct suppliers and 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 aligned with internationally recognised instruments 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), among others.

These include 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 measures. 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 page 24 et seqq.



ESRS S2-2

Processes for engaging with value chain workers about impacts

Leifheit carries out factory audits at all new suppliers in Asia and at new strategic suppliers in Europe, as well as random checks at existing suppliers. Employee surveys are also conducted as part of these checks.

The views of workers in the value chain are 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

To mitigate the identified potential impact of inadequate health and safety and insufficient safety actions at suppliers, we have established the procedures and actions described under S2-4. 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 48) and G1-1 (page 69 et seqq.). The whistleblower system is publicly accessible via the Leifheit Group website and reference is made to it in the Social 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 are familiar with and feel that they can rely on the structures or procedures. However, we plan to review this 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 any material negative impact on workers in the value chain. It seeks to achieve this through compliance with the Code of Conduct and the promotion of ethical procurement practices. Leifheit is also focussing on second sourcing and is aiming to increase the proportion of suppliers in Europe in order to secure the supply chain and ensure compliance with standards.

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

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

Factory audits must be carried out for all new suppliers in Asia and for new strategic suppliers in Europe before business commences. In addition, random audits are to be carried out at existing suppliers.

Such audits include quality assurance, the production system, general management, storage systems 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. Unresolved issues findings must be followed up in the Purchasing, Production and Quality departments until they have been resolved and dealt with decisively. In the event of findings, new audits are carried out.

A particular focus is on Asian suppliers, whose audits are also tracked using 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 was planned for 2025. However, this action was not implemented due to a change in priorities, meaning that the existing process will be continued.

Our French subsidiary Herby does not carry out any audits itself; its suppliers are predominantly in Europe and often overlap with those of Leifheit. Our subsidiary Birambeau, which primarily offers products for private labels, has joined the amfori Business Social Compliance Initiative (amfori BSCI). At Birambeau, processes have been established to ensure that only suppliers with an acceptable amfori BSCI audit result, i.e. at least an A, B or C rating, are used for future procurement activities in defined risk countries. Birambeau generally supports long-standing, but not yet BSCI-compliant partners in establishing actions to pass the audit, or changes the supplier.



No human rights violations or incidents in connection with our upstream and downstream value chain were reported to us in 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 below the materiality threshold in the reporting period. This is also expected to be the case in 2026.

The expected results of the defined actions 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.

ERSR S2-5 and ESR 2 MDR-T

Targets

Regarding workers in the value chain, we have set the following target and defined a metric 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. This target was set internally.

We have not currently implemented a formal process for directly involving workers in the value chain when setting this target and tracking its performance. Although discussions are held with suppliers' employees as part of the supplier audits, they are not involved in setting or tracking targets. An annual assessment is carried out by Strategic Procurement to monitor progress and check whether targets have been met. If

targets are missed, a review 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 work continuously on optimising our processes. As all suppliers described above are expected to sign the agreement, there is no specific time frame, no interim targets and no reference value or year to which this target refers; progress towards the target is measured against the target value. There were no changes to the targets in the reporting period. In setting the target, we have assumed that the signing of a Social Code of Conduct by our suppliers will lead to an improvement in working conditions in our supply chain. This assumption is based on analysis of best practice.

No material risks and opportunities were identified, meaning that targets were not relevant in this context.

ESRS 2 MDR-M

Metrics

We have defined a company-specific metric for the aforementioned target: the percentage of Leifheit and Herby suppliers of production materials and merchandise who have signed the Social Code of Conduct is 100% for the 2025 reporting period, as in the previous year.

Social Code of Conduct	2024	2025
The proportion of suppliers who have signed the Social Code of Conduct (%)	100	100

The Social Code of Conduct also includes guidelines on employee health and safety. The provision of a metric for this target conveys an understanding of the importance of compliance with the Social Code of Conduct, which is documented by the suppliers' commitment.

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

Disclosures on the preparation of the metric

Definitions:

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

Methodology:

This metric 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 metric. The calculation of the metric has not changed compared to previous years. Large suppliers often do not sign their customers' codes of conduct, but instead 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 Social Code of Conduct. If it does, it is recognised as a signed Social Code of Conduct.

This metric is regularly reviewed by 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 metric is a ratio, so 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 materially affected by Leifheit's activities and the use of its products, the company considers them to be one of its key stakeholder groups. 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, particularly consumers. These direct interactions help us better understand the expectations and concerns of our stakeholders and incorporate them into our strategic decisions.

Leifheit has carried out a double materiality assessment to identify the most important sustainability issues. The results of this assessment are presented in ESRS 2 SBM-3 (page 16 et seqq.).

The concerns of consumers are taken into account in the company's strategy. Leifheit places great importance on professional and customer-oriented service and aims to involve consumers in the product development process from 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 Con-

sumer Service team with the R&D team and Quality Management, Leifheit seeks to address consumer suggestions and criticisms.

In order to incorporate the views of consumers or end-users into the evaluation of the strategy and business model, it is important to record and disclose these views. Consumers view Leifheit's strategy and business model positively if they offer product durability, quality and value for money, good consumer service and support, as well as sustainability and ethical business practices. The websites leifheit-group.com, leifheit.de, soehnle.de (unassured) and our social media channels, e.g. on Instagram, Facebook, LinkedIn and YouTube, offer consumers direct contact options.

Data protection and information security

Regarding data protection, Leifheit has identified a material risk with regard to consumers: careless handling of customer data or cyber security or 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.

ESRS S4-1 and ESRS 2 MDR-P

Policies

In order to manage data protection risks, Leifheit has adopted a Group-wide data protection guideline in addition to its Code of Conduct, which includes a specific section on the careful handling of personal data. The scope of application covers 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 have any material impact on human rights issues, which is why the general outline of its 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 concerning consumers have not been observed.

Additional information on the Data Protection Policy and the Code of Conduct can be found on page 23 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 and end-users, and to prevent data protection incidents. This includes the implementation of technical and organisational actions based on the General Data Protection Regulation (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. Data protection guidelines, including the Group-wide data protection guideline and specific instructions for Leifheit AG (Germany), support these actions. Data protection declarations on the Leifheit Group website and in the Leifheit online shop con-



tribute to transparency. An external data protection officer has been appointed for Leifheit AG (Germany). Since the beginning of the reporting period, this officer has also been responsible for compliance with the General Data Protection Regulation (GDPR) at the international Group companies.

The company monitors the number of data privacy incidents in the reporting period in order to assess the effectiveness of the actions taken. The continuous training of internal contacts in data protection also contributes towards preventing data protection risks for consumers and end-users. The effectiveness of these actions is tracked and evaluated by determining the percentage of employees who have completed privacy training compared to the total number of employees who process personal data.

Procedures for identifying necessary actions in response to potential negative risks for consumers and end-users include the regular review and adjustment of the data protection guidelines. Our task is to ensure that the procedures for implementing remedial 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 their 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.

No human rights violations or incidents relating to consumers or end-users have been reported.

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

Operating expenses totalled k€ 33 in the reporting period (previous year: k€ 43), which are reflected in administrative costs.

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

ESRS S4-5 and ESRS 2 MDR-T

Targets

The target of not recording a data protection incident in the reporting period is directly related to the policy objectives of the General Data Protection Regulation (GDPR) and to the requirements in 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 measured in the number of incidents. The scope of the target encompasses all internal activities of the company that could 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 for setting the target are based on internal audits and analysis of incidents, taking into account national and EU-wide data protection regulations. Our target is based on benchmark analyses, empirical values and best practices in data protection.

The process of setting our target can be summarised as follows: The target was derived in accordance with the requirements of the General Data Protection Regulation (GDPR). The company did not work directly with consumers and end-users to set this target. Finally, these stakeholders were not involved in identifying lessons learnt or improvements as a result of performance against the target, as this analysis was conducted internally.

No changes were made to the target or the corresponding measurement methods within the defined time frame. Performance against the published target is monitored and reviewed through internal audits. Progress is measured based on the number of incidents and how this aligns with the original plans. Trends or material changes in the company's performance are documented and analysed.

Leifheit has not defined any other measurable, results-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 ultimate target is to prevent data protection incidents altogether.

ESRS 2 MDR-M

Metrics

In the reporting period, the number of data protection incidents relating to consumers and/or end-users was zero, as in the previous year.

Data protection metrics	2024	2025
Data protection incidents related to consumers and/or end-users (number)	0	0



Disclosures on the preparation of metrics

Definitions:

Data protection incident:

A data protection incident is a breach of security that results in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transmitted, stored or otherwise processed.

Methodology:

Internal audit procedures and incident reports were used as the basis for recording this metric. 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

- 67 Business conduct
- 68 Corporate culture
- 69 Protection of whistleblowers



GOVERNANCE INFORMATION

BUSINESS CONDUCT

ESRS G1-1

Business conduct policies and corporate culture

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

As part of the strategy roll-out, both the strategy and our core values were presented and discussed by management in small groups. We reviewed our management guidelines and adapted them to the new values to ensure that managers exemplify the core values in their daily conduct and act as role models in their teams. Training sessions and workshops are planned to promote the understanding and application of the core values in management behaviour. They will also be the subject of a revised concept for performance reviews.

Employee surveys are conducted to assess the effectiveness of these actions. In addition, progress in implementing the strategy and values is reported and discussed at staff meetings and international remote town hall meetings.

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

We strive to ensure that Leifheit's business practices are always based on integrity, honesty, fairness and compliance with applicable laws. We have enshrined this fundamental focus in our Code of Conduct. Among other things, our Code of Conduct includes guidelines on combating corruption and bribery that are in line with the United Nations Convention against Corruption. It also contains provisions for protecting whistleblowers and an outline of reporting channels.

Whistleblower system

In addition to reporting personally to line managers, the works council, the HR department, the Compliance Officer or the Ombudsperson, whistleblowers can access the Integrity Line, an anonymous, internet-based communication platform. Messages submitted via the Integrity Line reach both the Ombudsperson and the Compliance Officer (reporting offices) anonymously. The two roles are complementary: the Ombudsperson is a member of the works council and the Compliance Officer is a member of the management team. These roles are designed to ensure mutual oversight and complementarity, as well as prompt processing, independence and objectivity.

Further communication with the whistleblower is also handled anonymously via the Integrity Line. The reporting system was developed with a user-friendly interface and ease of use with 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 legal provisions implementing Directive (EU) 2019/1937 of the European Parliament and of the Council. We also work together with appropriately trained law firms on a case-by-case basis, particularly if the matter is reported in a foreign country.

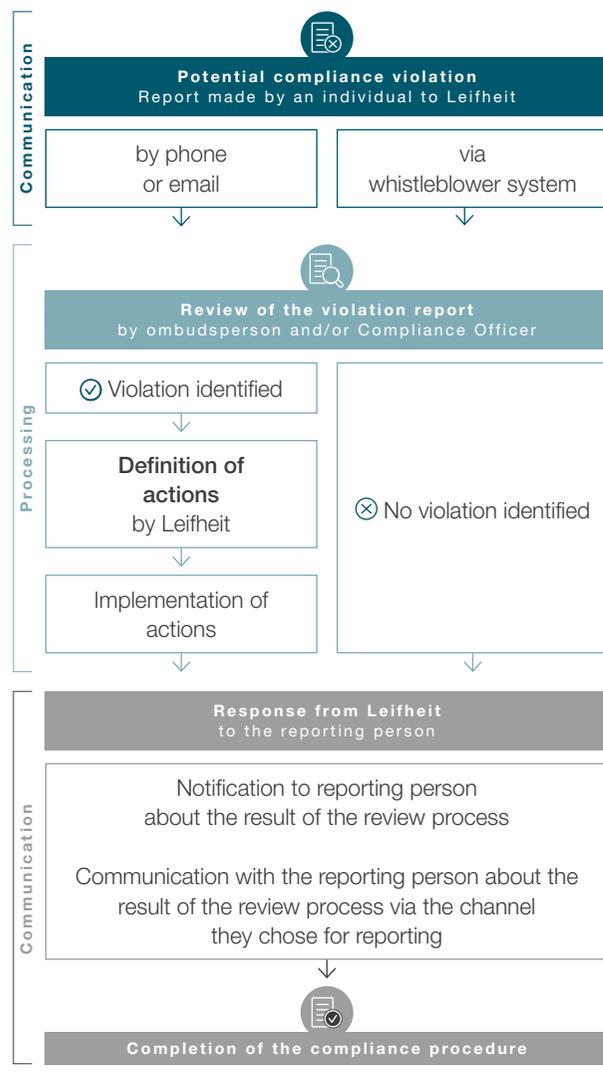
To date, no reports have been received via the whistleblower system or other reporting options. In the event of a report, the procedure is as follows:

The policy is designed 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 German Whistleblower Protection Act (HinSchG).

Appropriate follow-up measures must be taken by the internal reporting office in accordance with Section 18 of the HinSchG. The reporting office should provide a response to the whistleblower within three months of confirming receipt of the report.



Whistleblower system



Restart if additional communication/
review is needed

We are subject to the legal requirements under national law implementing the Whistleblower Directive (EU) 2019/1937, which was transposed into German law by the HinSchG. Leifheit fulfills the legal requirements and, due to the infrequent nature of reports and incidents, does not require any additional investigation procedures.

We aim to train all our salaried employees in Germany at least once on the entire content of the Code of Conduct via internet-based e-learning. This includes employees who process reported incidents. In the country subsidiaries, managing directors are instructed to discuss the contents of the Code of Conduct with their employees.

Certain functions within a company could, by their very nature, be susceptible to corruption and bribery due to their tasks and responsibilities. These include the management team, purchasing teams, country and country cluster managers, and sales functions, including the sales force. However, Leifheit has approval procedures, the dual control principle, clear workflows and other control mechanisms in place to effectively minimise 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

A key component of the Group 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 Group strategy can be found on pages 8 et seqq. and 24 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 working options and mobile working for suitable positions, we increase our attractiveness as an employer and foster motivation and satisfaction among our workforce. These actions are already contributing towards a modern corporate culture.

In order to make our corporate culture even more open, positive and motivating in the future, we have redefined clear core values for the Leifheit Group as part of the development of our Group strategy. The values of trust, courage, integrity and ambition are intended to form the basis of our corporate culture and shape 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 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 2026. Further training sessions and workshops for managers and employees are also planned for 2026. The aim is to promote knowledge, understanding and application of the core values through 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 did not require any operating expenses in the reporting period, but it did call for personnel resources in various divisions, which are to be allocated to personnel costs.

ESRS G1-1 and ESRS 2 MDR-T

Targets

We have not yet set any measurable, results-oriented targets. We expect to set such targets in 2026. Nevertheless, we evaluate the effectiveness of our actions in relation to the development of our corporate culture by conducting surveys of our employees.

ESRS 2 MDR-M

Metrics

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

PROTECTION OF WHISTLEBLOWERS

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

ESRS 2 MDR-P

Policies

The Code of Conduct sets out basic rules for socially responsible, ethical 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 code of conduct for suppliers (Social Code of Conduct) covers the upstream value chain. Further disclosures on the aforementioned policies can be found on page 24 et seqq.

ESRS 2 MDR-A

Actions

A whistleblower system that is available to all employees and external stakeholders has been established within the company for a number of years. Online training sessions on the content of the Code of Conduct have been held in Germany.

Further training sessions for our own workforce are planned for 2026, including at locations outside Germany. Our salaried employees in Germany will receive training at least once on the entire content of the Code of Conduct via internet-based e-learning.

Employee training is not limited to a fixed time horizon, but is designed as a continuous process.

The actions described did not require any material operating expenses (OpEx) or capital expenditure (CapEx) in the reporting period. Implementation has required personnel resources in various divisions, which are assigned to personnel costs and cannot be precisely allocated for 2025.

ESRS 2 MDR-T

Targets

To protect whistleblowers, we have not defined any specific, measurable, results-oriented targets and do not currently plan to do so. This is because no reports have yet been received through our whistleblower system or via personal reporting channels. Nevertheless, we are monitoring 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. We aim to ensure that the standards for whistleblower protection defined in our Code of Conduct are adhered to.

ESRS 2 MDR-M

Metrics

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



ANNEX

- 71 Metrics for EU Taxonomy reporting
- 72 ESRS-Index: Disclosure Requirements in ESRS covered by the undertaking's sustainability statement
- 74 ESRS-Index: Disclosure requirements from other EU legislation
- 76 Assurance report of the independent Public Auditor
- 79 Information, disclaimer
- 79 Contact



METRICS FOR EU TAXONOMY REPORTING

Registration form 1: Financial year 2025

KPI	In total	Breakdown of taxonomy-aligned activities in accordance with environmental objectives														
		Share of taxonomy-eligible activities	Taxonomy-aligned activities	Share of taxonomy-aligned activities	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Non-assessed non-material activities	Taxonomy-aligned activities in the previous financial year (2024)	Share of taxonomy-aligned activities in the previous financial year (2024)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
	in k€	in %	in k€	in %	in %	in %	in %	in %	in %	in %	in %	in %	in %	in k€	in %	
Turnover	232,575	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0
CapEx	10,394	23	0	0	0	0	0	0	0	0	0	0	3	0	0	0
OpEx	8,483	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Registration form 2: Financial year 2025 CapEx

Economic activity	Code	Breakdown of taxonomy-aligned activities in accordance with environmental objectives												
		Taxonomy-eligible CapEx (share of taxonomy-eligible CapEx)	Taxonomy-aligned CapEx (non-etary value of CapEx)	Taxonomy-aligned CapEx (share of taxonomy-aligned CapEx)	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Enabling activity	Transition activity	Taxonomy-aligned share of the taxonomy-eligible activities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		in %	in k€	in %	in %	in %	in %	in %	in %	in %	in %	in %	in %	
Acquisition and ownership of buildings	CCM 7.7	23	0	0	0	0	0	0	0	0	0	0	0	
Total alignment in accordance with target					0	0	0	0	0	0	0	0	0	
KPI total value (CapEx)		23	0	0	0	0	0	0	0	0	0	0	0	



ESRS-INDEX: COVERED DISCLOSURE OBLIGATIONS

Chapter	Summary	Page
General disclosures		
General principles for the preparation		
ESRS 2 BP-1	General principles for the preparation of the sustainability statement	4
ESRS 2 BP-2	Disclosures related to specific circumstances	5
General requirements		
ESRS 1 94	Events after the end of the reporting period	28
Company, strategy, business model and stakeholders		
ESRS 2 SBM-1	Strategy and market position, business model and value chain	8
ESRS 2 SBM-2	Interests and views of stakeholders	9
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	16 et seqq.
Governance and business practices		
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	10
ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	12
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	12
Risk management and control systems		
ESRS 2 GOV-4	Statement on due diligence	12
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	12
Management of impacts, risks and opportunities		
ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	13
ESRS 2 IRO-2	Disclosure Requirements in ESRS covered by the company's sustainability statement	16, 72
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	23 et seqq.
Environmental information		
Disclosures in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)		30 et seqq.
ESRS E1 – Climate change		
In connection with ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	12
In connection with ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	16 et seqq.
ESRS E1-1	Transition plan for climate change mitigation	34
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	23 et seqq.
ESRS E1-2	Policies related to climate change mitigation and adaptation	34
ESRS E1-3 and ESRS 2 MDR-A	Actions and resources in relation to climate change policies	35
ESRS E1-4 and ESRS 2 MDR-T	Targets related to climate change mitigation and adaptation	36

Chapter	Summary	Page
ESRS E1-5 and ESRS 2 MDR-M	Energy consumption and mix	36
ESRS 2 E1-6 and ESRS 2 MDR-M	Gross GHG emissions in Scope 1, 2 and 3 categories and total GHG emissions	38 et seqq.
ESRS E5 – Resource use and circular economy		
In connection with ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	13
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	23 et seqq.
ESRS E5-1	Policies in connection with resource use and circular economy	42
ESRS E5-2 and ESRS 2 MDR-A	Actions in connection with resource use and circular economy	42
ESRS E5-3 and ESRS 2 MDR-T	Targets in connection with resource use and circular economy	43
ESRS E5-4	Resource inflows	43
ESRS E5-5	Resource outflows – products and materials	44
Social information		
ESRS S1 – Own workforce		
In connection with ESRS 2 SBM-2	Interests and views of stakeholders	9
ESRS 2 SBM-2	Interests and views of stakeholders	46
In connection with ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	16 et seqq.
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	23 et seqq.
ESRS S1-1	Policies in connection with own workforce	46
ESRS S1-2	Processes for engaging with own workforce and workers' representatives about impacts	48
ESRS S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	48
ESRS S1-6 and ESRS 2 MDR-M	Characteristics of the company's employees	49
Diversity, equal treatment and opportunities for all		
ESRS S1-4 and ESRS 2 MDR-A	Actions in connection with diversity	51
ESRS S1-5 and ESRS 2 MDR-T	Targets in connection with diversity	52
ESRS 2 S1-9 and ESRS 2 MDR-M	Diversity metrics	52
ESRS S1-4 and ESRS 2 MDR-A	Actions in connection with gender equality and equal pay for work of equal value	53
ESRS S1-5 and ESRS 2 MDR-T	Targets in connection with gender equality and equal pay for work of equal value	54



Chapter	Summary	Page
ESRS S1-16 and ESRS 2 MDR-M	Remuneration metrics (pay gap and total remuneration)	54
Violence and harassment in the workplace		
ESRS S1-4 and ESRS 2 MDR-A	Actions in connection with violence and harassment in the workplace	54
ESRS S1-5 and ESRS 2 MDR-T	Targets in connection with violence and harassment in the workplace	54
ESRS 2 S1-17 and ESRS 2 MDR-M	Metrics on incidents, complaints and severe human rights impacts	54
Working conditions		
ESRS S1-4 and ESRS 2 MDR-A	Actions in connection with social dialogue	55
ESRS S1-5 and ESRS 2 MDR-T	Targets in connection with social dialogue	55
ESRS S1-8 and ESRS 2 MDR-M	Metrics on collective bargaining coverage and social dialogue	56
ESRS S1-4 and ESRS 2 MDR-A	Actions in connection with health and safety	56
ESRS S1-5 and ESRS 2 MDR-T	Targets in connection with health and safety	57
ESRS S1-14 and ESRS 2 MDR-M	Health and safety metrics	57
ESRS S1-4 and ESRS 2 MDR-A	Actions in connection with work-life balance	58
ESRS S1-5 and ESRS 2 MDR-T	Targets in connection with work-life balance	59
ESRS 2 MDR-M	Metrics in connection with work-life balance	59
ESRS S2 – Workers in the value chain		
Working conditions		
In connection with ESRS 2 SBM-2	Interests and views of stakeholders	9
ESRS 2 SBM-2	Interests and views of stakeholders	60
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	23 et seqq.
ESRS S2-1	Policies in connection with working conditions in the value chain	60
ESRS S2-2	Processes for engaging with value chain workers about impacts	61
ESRS S2-3	Processes to remediate negative impacts and channels for workers in the value chain to raise concerns	61
ESRS S2-4 and ESRS 2 MDR-A	Actions in connection with working conditions in the value chain	61

Chapter	Summary	Page
ESRS S2-5 and ESRS 2 MDR-T	Targets in connection with working conditions in the value chain	62
ESRS 2 MDR-M	Metrics in connection with working conditions in the value chain	62
ESRS S4 – Protection of consumers and end-users		
In connection with ESRS 2 SBM-2	Interests and views of stakeholders	9
ESRS 2 SBM-2	Interests and views of stakeholders	63
Data protection and information security		
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	23 et seqq.
ESRS S4-1	Policies in connection with data protection and information security	63
ESRS S4-4 and ESRS 2 MDR-A	Actions in connection with data protection and information security	63
ESRS S4-5 and ESRS 2 MDR-T	Targets in connection with data protection and information security	64
ESRS 2 MDR-M	Metrics in connection with data protection and information security	64
ESRS G1 – Governance information		
Business conduct		
In connection with ESRS2 GOV-1	The role of the administrative, management and supervisory bodies	10
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	10
ESRS G1-1	Business conduct policies and corporate culture	67
Corporate culture		
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	23 et seqq.
ESRS G1-1	Policies in connection with corporate culture	68
ESRS G1-1 and ESRS 2 MDR-A	Actions in connection with corporate culture	69
ESRS G1-1 and ESRS 2 MDR-T	Targets in connection with corporate culture	69
ESRS 2 MDR-M	Metrics	69
Protection of whistleblowers		
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	23 et seqq.
ESRS 2 MDR-P	Policies in connection with the protection of whistleblowers	69
ESRS 2 MDR-A	Actions in connection with the protection of whistleblowers	69
ESRS 2 MDR-T	Targets in connection with the protection of whistleblowers	69
ESRS 2 MDR-M	Metrics	69



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 administrative, management and supervisory bodies, paragraph 21 (d)	a, c	x	10
ESRS 2 GOV-1	Percentage of board members who are independent, paragraph 21 (e)	c	x	10
ESRS 2 GOV-4	Statement on due diligence, paragraph 30	a	x	12
ESRS 2 SBM-1	Involvement in activities related to fossil fuel activities, paragraph 40 (d) i	a, b, c		
ESRS 2 SBM-1	Involvement in activities related to chemical production, paragraph 40 (d) ii	a, c		
ESRS 2 SBM-1	Involvement 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)	c		
ESRS E1-1	Transition plan to reach climate neutrality by 2050, paragraph 14	d	x	34
ESRS E1-1	Undertakings excluded from Paris-aligned Benchmarks, paragraph 16 (g)	b, c		
ESRS E1-4	GHG emission reduction targets, paragraph 34	a, b, c	x	36
ESRS E1-5	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	a	x	36
ESRS E1-5	Energy consumption and mix, paragraph 37	a	x	36
ESRS E1-5	Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	a	x	37
ESRS E1-6	Gross Scope 1, 2, 3 and Total GHG emissions, paragraph 44	a, b, c	x	38 et seqq.
ESRS E1-6	Gross GHG emissions intensity, paragraphs 53 to 55	a, b, c	x	40
ESRS E1-7	GHG removals and carbon credits, paragraph 56	d		

ESRS standard	Disclosure requirement	Other sources ^{a, b, c, d}	Materiality for Leifheit	Page
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, 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		
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		

^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 E4-2	Sustainable land/agriculture 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	46
ESRS S1-1	Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 21	a, c	x	46
ESRS S1-1	Processes and measures for preventing trafficking in human beings, paragraph 22	a	x	46
ESRS S1-1	Workplace accident prevention policy or management system, paragraph 23	a	x	56
ESRS S1-3	Grievance/complaints handling mechanisms, paragraph 32 (c)	a	x	48
ESRS S1-14	Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	a, c	x	57
ESRS S1-14	Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 (e)	a	x	Phase-in option
ESRS S1-16	Unadjusted gender pay gap, paragraph 97 (a)	a, c	x	54
ESRS S1-16	Excessive remuneration of members of management bodies, paragraph 97 (b)	a	x	54
ESRS S1-17	Incidents of discrimination, paragraph 103 (a)	a	x	54
ESRS S1-17	Non-respect of UNGPs on Business and Human Rights and OECD, paragraph 104 (a)	a, c	x	54

ESRS standard	Disclosure requirement	Other sources ^{a, b, c, d}	Materiality for Leifheit	Page
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	60
ESRS S2-1	Policies related to value chain workers paragraph 18	a	x	60
ESRS S2-1	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines, paragraph 19	a, c	x	60
ESRS S2-1	Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 19	c	x	60
ESRS S2-4	Human rights issues and incidents connected to the upstream and downstream value chain, paragraph 36	a	x	61
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		
ESRS S4-1	Policies related to consumers and end-users, paragraph 16	a	x	63
ESRS S4-1	Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	a, c	x	63
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	69
ESRS G1-4	Fines for violation of anti-corruption and anti-bribery laws, paragraph 24 (a)	a, c		
ESRS G1-4	Standards of anti-corruption and anti-bribery, paragraph 24 (b)	a		

^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, 2025, prepared to fulfil the requirements of Sections 315b and 315c of the HGB [Handelsgesetzbuch: German Commercial Code] including the information contained in this separate non-financial report to fulfill the requirements of Article 8 of Regulation (EU) 2020/852 applying Delegated Regulation (EU) 2026/73 of the European Commission, adopted on July 4, 2025 (hereinafter the "separate 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 separate non-financial reporting for the financial year from January 1 to December 31, 2025 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 applying Delegated Regulation (EU) 2026/73 of the European Commission, adopted on July 4, 2025 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 separate 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 separate non-financial reporting

Without modifying our assurance conclusion, we refer to the disclosures in the separate non-financial reporting, which describe the principles for the preparation of the separate 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 basis for preparation of sustainability statements" of the separate non-financial reporting.



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

The executive directors are responsible for the preparation of the separate 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 separate 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 separate 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 separate 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 separate non-financial reporting.

Inherent Limitations in Preparing the separate non-financial reporting

The CSRD and 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 separate 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 in relation to specific circumstances" under the heading "Sources of estimation and outcome uncertainty" of the separate non-financial reporting, the quantification of the non-financial performance indicators on greenhouse gas emissions in Scope 3 category 1 as well as in the context of the resource inflow indicator on the weights of recurring or 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 separate non-financial reporting.

German Public Auditor's Responsibilities for the Assurance Engagement on the separate 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 separate 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 separate 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 separate non-financial reporting, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the separate 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 separate non-financial reporting

- inquired of the executive directors and relevant employees involved in the preparation of the separate 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 separate non-financial reporting, and about the internal controls relating to this process
- evaluated the reporting policies used by the executive directors to prepare the separate 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 separate non-financial reporting
- conducted a site visit at one selected site
- considered the presentation of the information in the separate non-financial reporting
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the separate 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 and 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, March 26, 2026

KPMG AG Wirtschaftsprüfungsgesellschaft
[Original German version signed by:]

Beyer	Zelt
Wirtschaftsprüfer	Wirtschaftsprüferin
[German Public Auditor]	[German Public Auditor]



INFORMATION, DISCLAIMER

Forward-looking statements

This report contains forward-looking statements that are based on management's current estimates of future developments. Such statements are subject to risks and uncertainties which are beyond Leifheit's ability to control or estimate precisely, such as the future market environment and economic conditions, the behaviour of other market participants and government actions. If one of these or other uncertainties or unforeseeable factors occurs, or if 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 nor assumes any separate 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.

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