



2021-2022

# POROČILO O TRAJNOSTNEM RAZVOJU V SKUPINI ABENA



## Kazalo

<b>Trajnostni razvoj v ABENI</b> .....	3
Poudarki poslovnega leta 2021/2022 .....	4
O ABENI .....	5
Zaveze do leta 2030 .....	9
Napredek na področju trajnostnega razvoja .....	14
<b>Analiza področij</b> .....	26
Upravljanje vsebinskih vprašanj .....	29
<b>Splošna razkritja</b> .....	45
Dejavnosti in upravljanje .....	46
Dejavnosti in zaposleni .....	47
Upravljanje .....	50
Strategija, politike in prakse .....	53
Vključevanje deležnikov .....	59
<b>Metodologija in poročanje</b> .....	60
Kazalo po smernicah GRI .....	61
Rezultati .....	67

Posodobljeno januarja 2023.

## Predstavitev poročila

Pred vami je prvo poročilo o trajnostnem razvoju skupine ABENA. Letošnji podatki predstavljajo osnovo za prihodnjo uspešnost in nadaljnje spremljanje učinkovitosti. Vsebina tega poročila in predstavljeni podatki povzemajo skupne poudarke skupine ABENA na področju trajnostnega razvoja v poslovnem letu 2021/2022.

S tem poročilom želimo pregledno in uravnoteženo poročati o našem napredku, strategijah in ciljih ter vplivu naših dejavnosti na ljudi in planet.

### Področje uporabe poročila

Podatki o trajnostnem razvoju, predstavljeni v tem poročilu, se nanašajo na celotno skupino ABENA (v nadaljevanju skupina ABENA v smislu konsolidirane skupine družb). V razdelku Trajnostni razvoj v ABENI so predstavljeni rezultati iz preteklega leta in naši cilji za obdobje do leta 2030.

### Analiza področij

V letu 2022 smo opravili prvo analizo področij, skladno z dobro prakso, ki je določena v smernicah GRI. S kombinacijo naših vsebinskih področij s podatki iz posameznih subjektov skupine ABENA ustvarjamo temelj za prihodnji napredek in meritve. Za več informacij si oglejte stran 26.

### Metodologija in poročanje

Poročilo o trajnostnem razvoju je pripravljeno ob upoštevanju zahtev pobude za globalno poročanje (Global Reporting Initiative, GRI) iz poslovnega leta 2021 (GRI 1, GRI 2 in GRI 3). Več informacij, vključno s kazalom po smernicah GRI in ključnimi kazalniki uspešnosti, najdete na strani 60.



## Nagovor predsednika uprave

### Pot v smeri trajnostne prihodnosti je nepredvidljiva

Preteklo leto je bilo vsekakor nepredvidljivo. Covid-19 je bil pri tem ponovno pomemben dejavnik. Kritične politične napetosti in pomanjkanje zalog povzročajo nepredvidljive razmere na trgu. Poslovno leto 2020/2021 smo zaključili z izkazanimi prihodki v višini 6,3 milijarde danskih kron. Kot globalni proizvajalec, dobavitelj in delodajalec s tem krepimo svojo osredotočenost na trajnostni razvoj.

### Trajnostni razvoj se začne od znotraj

V letu 2021 smo se v ABENI osredotočili na oblikovanje skupnega razumevanja naše vizije za obdobje do leta 2030. Ta pristop temelji na filozofiji, da je trajnostni razvoj nekaj, kar dosegamo skupaj, vsak dan – in želimo, da ta pristop vsi v organizaciji sprejmejo za nekaj svojega.

### Dvigamo standard do leta 2030

Naš cilj je izboljšati kakovost življenja uporabnikov naših izdelkov – pri čemer vedno mislimo na trajnostni razvoj. To vizijo lahko uresničimo samo z jasnim poudarkom na optimizaciji naših izdelkov in inovativnosti našega poslovanja. Naša ključna prednostna naloga je boj proti podnebnim spremembam, hkrati pa se osredotočamo na krožnost naših izdelkov in poslovni razvoj.

V okviru vizije za leto 2030 vedno znova premišljujemo, kako izboljšati sestavo in ponudbo naših izdelkov. Ponosni smo na velik napredek pri določanju meril za spremljanje naših srednjeročnih in dolgoročnih strateških prednostnih nalog na področju trajnostnega razvoja. Navdihuje nas osredotočenost na preoblikovanje našega poslovanja v smeri trajnostnega razvoja.

### Trajnostna rast v spreminjajočem se svetu

Trajnostne vrednote so povezane s stalnim razvojem in spremembami – gre za širše zasnovane cilje. Pot v smeri trajnostne prihodnosti je nepredvidljiva.

Vsak korak naprej zahteva težke odločitve, prerazporeditev prednostnih nalog in dvig standardov za uspeh.

Ta dokument je prvo poročilo o trajnostnem razvoju v skupini ABENA. Naš cilj je zagotoviti pregled dosedanjih dosežkov in prihodnjih mejnikov. Gre za poročilo o trenutnih razmerah v nepredvidljivem svetu.

Ne moremo zagotovo vedeti, kaj bodo prinesla naslednja leta, vendar smo dobro pripravljeni na prihodnje izzive.

ABENA vstopa v naslednje leto z odličnim zagonom in jasnim naborom strateških odločitev, ki bodo prinesle še eno leto trajnostnega napredka.

Arne Terp-Nielsen  
Predsednik uprave

V okviru naše vizije za leto 2030 bomo še naprej dvigali standard ter vedno znova premišljevali, kako izboljšati sestavo in ponudbo naših izdelkov.

Arne Terp-Nielsen



**86 %**

naših zaposlenih  
je ponosnih, da  
delajo v ABENI

**Več kot  
2500**

izračunov ocen  
življenjskega cikla  
v poslovnem letu  
2021/2022

**Več kot  
38.000**

izdelkov v naši  
globalni ponudbi

**20**

polnilnih postaj za  
električne avto-  
mobile na sedežu  
podjetja

**Pridružili  
smo se**

odboru DAKOFA za  
podnebje in krožno  
gospodarstvo

**Poudarki  
poslovnega  
leta  
2021/2022**

**35,8 %**

izdelkov v naši  
globalni ponudbi  
ima okoljski znak

**6,3  
milijarde**

danskih kron  
prometa

**0**

prijav žvižgačev

**25 %**

lastnih proizvodnih  
obratov ima  
certifikat  
ISO 50001

**Več kot  
50**

novih delovnih  
mest po vsem svetu

**87,7 %**

odpadkov iz  
našega glavnega  
obrata na Danskem  
je bilo v letu 2021  
recikliranih

**49**

pogodb  
za izobraževanja



## Dejstva

ABENA je globalno podjetje, ki zaposluje več kot 2000 ljudi in deluje na več kot 90 trgih po vsem svetu. Podjetje ABENA je globoko zakoreninjeno v danski kulturi in temelji na zavezi prinašati pozitivne spremembe za naravo, družbo in sodelavce.

Naša ponudba z več kot 38.000 izdelki nam omogoča, da postajamo vodilno podjetje na področju preobrazbe z rešitvami, ki temeljijo na strokovnem znanju in so usmerjene k uporabnikom. Skrbimo za različne potrebe s široko ponudbo od zdravstvenih in medicinskih izdelkov do izdelkov za restavracije in hotele, rešitev za čiščenje in ravnanje z odpadki in še veliko več.

**Sedež  
podjetja**

v Aabenraju na Danskem

**11**

podružnic

**Več kot  
90**

držav izvoznic

**Več kot  
38.000**

izdelkov

**Lastni  
proizvodni  
obrati**

na Danskem, Švedskem  
in v Franciji

**6,3 milijarde  
danskih kron**

prihodkov (2021/2022)



# Ker nam je mar...



**... imamo vizijo, da uporabnikom  
naših izdelkov zagotovimo najboljšo  
mogočo kakovost življenja – vedno z  
mislijo na trajnostni razvoj.**

#### **Trajnostni razvoj je del našega DNK**

Trajnostni pristop za nas ni nič novega.

Podjetje ABENA je bilo leta 1953 ustanovljeno kot Sønderjyllands Sækkefabrik A/S.

Prvotna dejavnost našega podjetja je bilo čiščenje, popravilo in preprodaja vreč iz jute. Tudi 69 let pozneje ostajamo predani ponovni uporabi materialov in zmanjševanju količine odpadkov, pri tem pa seveda mislimo tudi na vse potrebe naših strank.



## Skupaj smo močnejši

Trajnost in družbena odgovornost pomenita, da ABENA ostaja osredotočena na naslednja področja:

### Kakovost

Naša brezpogojna zavezanost kakovosti pomeni izpolnjevanje strogih standardov na področju trajnosti, ne da bi ogrozili kakovost izdelkov.

### Okolje

Trajnostni pristop bi moral biti logična odločitev. Naša naloga je proizvajati trajnostne izdelke in rešitve, obenem pa varovati okolje in zmanjšati negativne vplive na naravo.

### Družbena odgovornost

Imamo visoke standarde glede družbene odgovornosti za našo organizacijo in naše dobavitelje ter želimo ustvarjati pravična in vključujoča delovna mesta.



Kakovost



Okolje



Družbena  
odgovornost

## V poslovnem letu 2021/2022 smo bili dejavni na štirih strateških področjih trajnostnega razvoja:

### 1. PODNEBNE SPREMEMBE

Večina naših izpustov CO<sub>2</sub> je posledica porabe energije. Za ublažitev podnebnih sprememb smo zagnali več pobud za zmanjšanje teh izpustov, vključno s preходом na obnovljive vire energije, zmanjšanjem porabe surovin za proizvodnjo naših izdelkov ter poudarkom na okoljskih znakih in pridobivanju certifikatov neodvisnih institucij.

### 2. KROŽNO GOS- PODARSTVO

Kot proizvajalec izdelkov ustvarjamo veliko odpadkov. Zato je krožno gospodarstvo naša prednostna naloga. V letu 2021 smo reciklirali kar 87,7 % odpadkov iz našega glavnega obrata na Danskem. Obenem imamo jasen cilj, da v izdelke vključujemo materiale naravnega izvora in reciklirane materiale.

### 3. LJUDJE IN DRUŽBA

Poleg tega, da smo sami delodajalci in proizvajalci, izvira veliko naših izdelkov iz Vzhodne Azije. Tako lahko neposredno ali posredno pozitivno vplivamo na tisoče delovnih mest v naši dobavni verigi. Želimo zagotavljati varne delovne pogoje, spodbujati enakost in zmanjšati število poškodb, povezanih z delom. V letu 2022 smo zagotavljali nova delovna mesta, število naših zaposlenih na sedežu podjetja in v podružnicah pa je v primerjavi s preteklim letom naraslo za več kot 50.

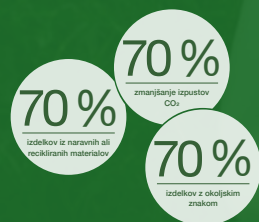
### 4. OKOLJSKI STANDARDI IN CERTIFIKATI

Da pomagamo strankam pri orientaciji v nepreglednem svetu trajnostnega razvoja, prisegamo na preverjene certifikate in okoljske oznake številnih neodvisnih institucij. Okoljske oznake predstavljajo način merjenja napredka in uspešnosti, usmerjajo kupce pri nakupnih odločitvah in spodbujajo vedenjske spremembe tako proizvajalcev kot potrošnikov.





# Zaveze do leta 2030



Želimo dokazati, da je pozitiven vpliv na celotno dobavno verigo uresničljiva naloga, ne da bi pri tem ogrožali okolje in kakovost ali vzbujali pomisleke o družbeni odgovornosti poslovanja.

Naši ambiciozni podnebni cilji in cilji trajnostnega razvoja vključujejo stalno prilagajanje naše ponudbe izdelkov in proizvodnih obratov.





70 %

izdelkov iz naravnih ali  
recikliranih materialov

70 %

zmanjšanje izpustov  
CO<sub>2</sub>

70 %

izdelkov z okoljskim  
znakom

Podnebni cilj do leta 2030

## Zmanjšanje izpustov CO<sub>2</sub> za 70 %

Našo ponudbo izdelkov prilagajamo krožnemu gospodarjenju.

V prihodnje bomo v celoti uporabljali energijo iz obnovljivih virov in skrbeli za izboljšanje energetske učinkovitosti.

- **Kaj nam je uspelo narediti v poslovnem letu 2021/2022?**

Prvič smo ugotovili izhodiščno količino izpustov CO<sub>2</sub>, ki je bila na podlagi posameznih lokacij 21.075 t.

- **Kaj sledi?**

Ob upoštevanju izhodiščnih podatkov iz poslovnega leta 2021/2022 bomo določili letne cilje do leta 2030. Vsako leto bomo izmerili skupno maso CO<sub>2</sub> v kilogramih glede na promet, izražen v danskih kronah. Naš napredek bomo ocenjevali glede na številke iz leta 1990.



70 %  
izdelkov iz naravnih ali  
recikliranih materialov

70 %  
zmanjšanje izpustov  
CO<sub>2</sub>

70 %  
izdelkov z okoljskim  
znakom

Podnebni cilj do leta 2030

## 70 % izdelkov z okoljskim znakom

Dokumentirali bomo naša prizadevanja pri vseh izdelkih v naši ponudbi. Povečati želimo število okoljskih certifikatov za izdelke v naši ponudbi. Prisegamo na okoljske certifikate, ki jih podeljujejo in preverjajo neodvisni revizorji.

- **Kaj nam je uspelo narediti v poslovnem letu 2021/2022?**  
35,8 % naših globalnih izdelkov je zdaj opremljenih s preverjenim certifikatom neodvisnih institucij.
- **Kaj sledi?**  
Ob upoštevanju izhodiščnih podatkov iz poslovnega leta 2021/2022 bomo določili letne cilje do leta 2030. Vsako leto znova bomo ocenjevali naš napredek na podlagi odstotka izdelkov z vsaj enim okoljskim certifikatom.



Podnebni cilj do leta 2030

## 70% izdelkov iz naravnih ali recikliranih materialov

Našo ponudbo izdelkov prilagajamo krožnemu gospodarjenju.

- **Kaj nam je uspelo narediti v poslovnem letu 2021/2022?**  
V letu 2021/2022 smo vzpostavili postopke, potrebne za določitev izhodiščne številke za ta podnebni cilj.
- **Kaj sledi?**  
Določili bomo izhodiščno številko, na podlagi katere bomo ocenjevali naš napredek. Ta bo izražala odstotek artiklov, ki vsebujejo naravne ali reciklirane materiale.

## Cilji trajnostnega razvoja v ABENI



### Cilj trajnostnega razvoja št. 7

Želimo zmanjšati porabo energije na najmanjšo mogočo raven, zmanjšati izpuste CO<sub>2</sub> ter vse proizvodne in poslovne objekte preusmeriti v obnovljive vire energije.

#### V poslovnem letu 2021/2022 smo:

- določili izhodiščno številko izpustov toplogrednih plinov s področij 1, 2 in 3;
- izvedli več kot 2500 izračunov ocen življenjskega cikla (LCA);
- vlagali v optimizacijo energetske učinkovitosti.



### Cilj trajnostnega razvoja št. 8

Želimo povečati učinkovitost ter zagotoviti varne in enake delovne pogoje za naše zaposlene in zaposlene naših dobaviteljev.

#### V poslovnem letu 2021/2022 smo:

- določili izhodiščno številko dobaviteljev, ki so podpisali Kodeks ravnanja podjetja ABENA;
- izobrazili vse zaposlene na sedežu o izmenjavi znanja med posameznimi ABENINIMI oddelki;
- dobili 0 prijav žvižgačev;
- ocenili družbeni vpliv pri 60 dobaviteljih.



### Cilj trajnostnega razvoja št. 12

Želimo čim bolj zmanjšati vpliv na okolje in s prehodom na krožno gospodarjenje omejiti količino odpadkov.

#### V poslovnem letu 2021/2022 smo:

- določili predhodno izhodiščno količino recikliranih in naravnih sestavin naših izdelkov.



### Cilj trajnostnega razvoja št. 15

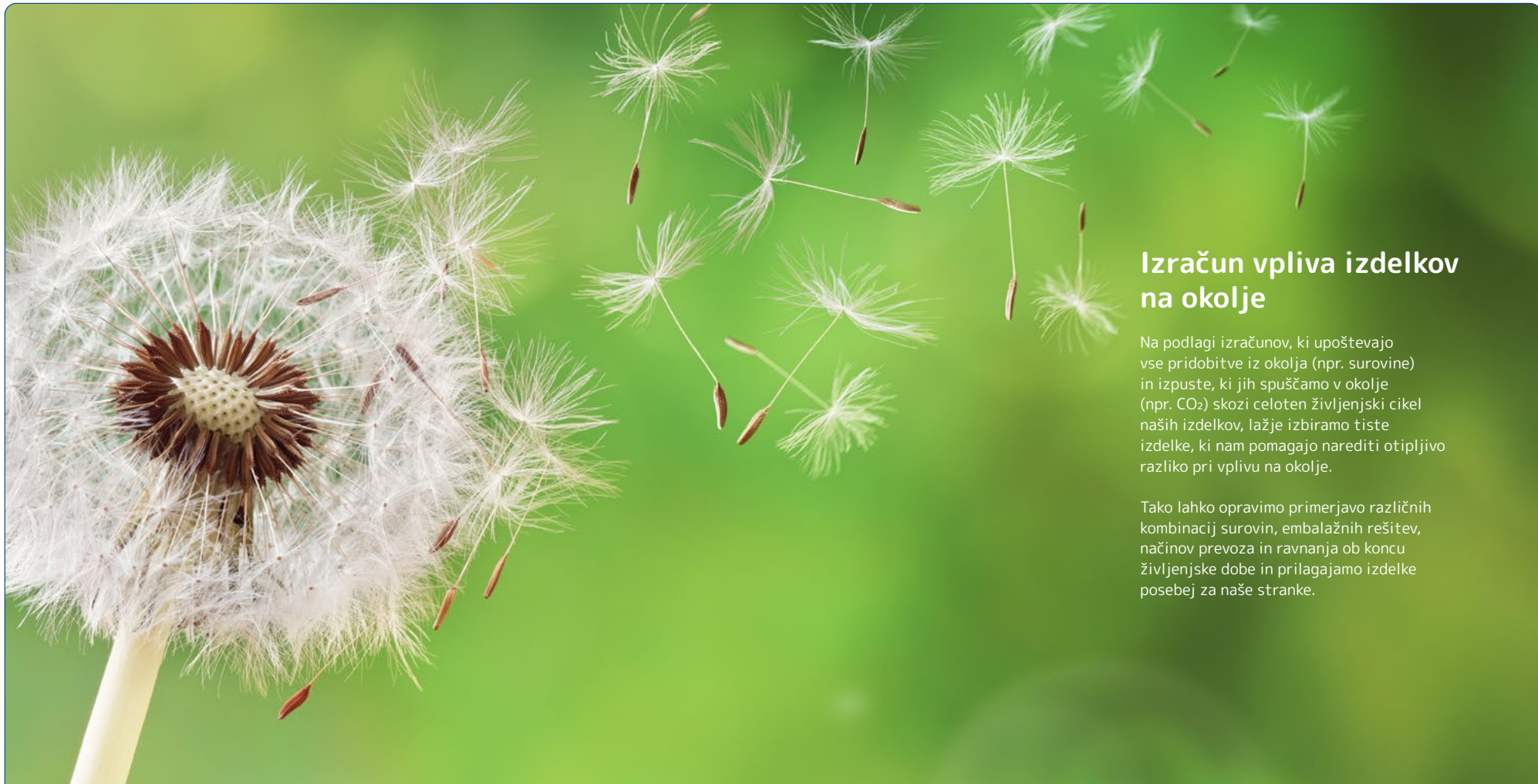
Želimo ohraniti raznolikost življenja na Zemlji in preprečiti izumiranje vrst zaradi človeških dejavnosti.

#### V poslovnem letu 2021/2022 smo:

- se pridružili odboru DAKOFA za podnebne spremembe in krožno gospodarstvo;
- potrdili, da kar 35,8 % naših izdelkov na globalnem trgu nosi okoljski certifikat tretje osebe oz. neodvisne institucije.



# Trajnostni razvoj, korak za korakom



## Izračun vpliva izdelkov na okolje

Na podlagi izračunov, ki upoštevajo vse pridobitve iz okolja (npr. surovine) in izpuste, ki jih spuščamo v okolje (npr. CO<sub>2</sub>) skozi celoten življenjski cikel naših izdelkov, lažje izbiramo tiste izdelke, ki nam pomagajo narediti otipljivo razliko pri vplivu na okolje.

Tako lahko opravimo primerjavo različnih kombinacij surovin, embalažnih rešitev, načinov prevoza in ravnanja ob koncu življenjske dobe in prilagajamo izdelke posebej za naše stranke.

## Ocene življenjskega cikla

Izračun ocene življenjskega cikla strankam olajša izbiro izdelkov, ki ustrezajo njihovim trajnostnim ciljem. Preverite, koliko izpustov CO<sub>2</sub> lahko prihranite z izbiro alternativne možnosti namesto kozarčkov iz plastike PS.



Kozarček iz plastike PS predstavlja osnovo za naše primerjave izpustov CO<sub>2</sub>

Izračuni temeljijo na 1000 kozarčkih (7,5 oz) in sežiganju. Metode modeliranja in izračunavanja temeljijo na standardu ISO 14040/44. Kategorije vpliva in poročanje o rezultatih se izvajajo skladno z EF 3.0 (ob upoštevanju okoljskega odtisa izdelkov, PEF).





## Uvedba novih pakiranj

Vsi naši pripomočki za inkontinenco ABENA in otroške pleničke Bambo Nature so na voljo v enemu izmed dveh pakiranj, ki sta alternativni plastični embalaži.

Eno je naša papirnata embalaža iz skandinavskega papirja FSC® (otroške pleničke Bambo Nature), drugo pa plastična embalaža, ki zdaj vsebuje 30 % popotrošniško reciklirane plastike - PCR (vsi pripomočki za inkontinenco in otroške pleničke Bambo Nature).

Reciklirani materiali izvirajo iz plastičnih odpadkov iz gospodinjstev potrošnikov, ki so skrbno očiščeni in razvrščeni po razredih.





## Papirnata embalaža pleničk Bambo Nature

V letu 2021 smo s ponosom uvedli odgovorno pridobljeno papirnato embalažo s certifikatom Sveta za nadzor gozdov FSC® za naše otroške pleničke z okoljskim znakom, ki so hkrati tudi prijazne do kože. S tem smo korak bližje cilju zasnove čim bolj trajnostnih otroških pleničk.

Pakiranje je izdelano iz skandinavskega papirja s certifikatom Sveta za nadzor gozdov FSC® (Forest Stewardship Council), ki je certificiran skladno s panožnimi standardi. To pomeni, da je pakiranje mogoče reciklirati skupaj z običajnimi gospodinjstvi papirnatimi odpadki, kar našim uporabnikom olajša trajnostni način življenja.



## Odpadki kot dragocen vir surovin

S tem, da smo poenostavili razvrščanje odpadkov in ga sprejeli kot vsakodnevno opravilo, lahko podaljšamo življenjsko dobo naših surovin in odpadke preoblikujemo v nove izdelke.

Pripomočki za inkontinenco in otroške plenice, ki ne ustrezajo našim strogim standardom glede kakovosti, se denimo prodajajo drugemu podjetju, ki vpojne izdelke reciklira in iz njih proizvaja nove pripomočke za inkontinenco.

Plastična embalaža se reciklira v plastične palete, ki se uporabljajo v letalski industriji.

# 87,7 %

V letu 2021 smo reciklirali rekordno visok odstotek odpadkov iz našega danskega proizvodnega obrata, ki je znašal kar 87,7 %.



## Tanjši izdelki pomenijo manj izpustov CO<sub>2</sub>

Če izdelek tehta manj, je poraba goriva pri njegovem prevozu manjša. Manj kot je uporabljenih surovin, manj odpadkov nastane. To je filozofija za našim prizadevanjem, da proizvajamo čim tanjše pripomočke za inkontinenco.

Tanjši izdelki nam omogočajo optimizirano pakiranje izdelkov za dostavo. To pomeni, da v enako število kartonskih škatel lahko shranimo več izdelkov, s čimer se poveča tudi število izdelkov, ki jih lahko naložimo v en zabojnik.

Seveda tanjši izdelki ne pomenijo, da se raven vpojnosti zmanjša. Namesto tega so tanjše predloge znak, da smo pri njihovi proizvodnji postali vse boljši. Tanjše predloge so udobnejše in uporabnikom omogočajo prosto gibanje, aktivnosti in življenje, kot si ga zaslužijo.



## Ohranjanje naših naravnih ekosistemov

### Opazovanje izdelkov v naravi

Naši izdelki seveda ne spadajo v naravo. Če pa slučajno pristanejo tam, moramo zagotoviti, da bo njihov vpliv čim bolj neškodljiv. V našem zunanjem »biolaboratoriju« opazujemo, kako veter, vreme in čas zaznamujejo določene izdelke.

### Izboljšanje biotske raznovrstnosti v naših objektih

Delamo vse, kar lahko za izboljšanje biotske raznovrstnosti. Jeseni 2021 smo odprli naš novi hotel za žuželke iz obrezanih vej na naših zemljiščih. Hotel za žuželke stoji na našem zemljišču z divje rastočimi travami in cveticami.

### Polnilne postaje in električni avtomobili

V letu 2021 smo na našem sedežu na Danskem zgradili polnilne postaje, ki jih uporabljajo tako zaposleni kot gostje. Med nove pridobitve spadajo tudi številni novi službeni avtomobili, ki delujejo v celoti na električni pogon. Naši avtomobili imajo uradni doseg 540 km po enem polnjenju.



## Certifikat je veliko več kot le kos papirja.

Certifikati med drugim potrjujejo skladnost s številnimi zahtevami glede dokumentacije v zvezi s surovinami, njihovim poreklom, proizvodnimi metodami in sestavinami.

Merila se pri posameznih certifikatih, izdelkih in storitvah nekoliko razlikujejo.

### FSC®

FSC® (Forest Stewardship Council oziroma Svet za nadzor gozdov) je mednarodna nevladna organizacija, namenjena spodbujanju odgovornega upravljanja gozdov po vsem svetu. Izdelki s certifikati FSC® so izdelani iz surovin iz dobro upravljanjih gozdov in odgovornih virov. Sledljivost in celovitost oznake podpirajo strogi nadzorni ukrepi in z izbiro izdelkov s certifikatom FSC® pomagata skrbeti za gozdove ter ljudi in prosto živeče živali, ki v njih živijo. Za več informacij obiščite [www.fsc.org](http://www.fsc.org).

ABENA A/S je pridobila certifikat v skladu s standardi FSC® (Svet za nadzor gozdov) in ABENA Helpi d.o.o. je distributer izdelkov ABENA s certifikatom FSC®. Več o tem [www.abena.com](http://www.abena.com)

### Okoljska oznaka »Nordic Swan Ecolabel«

Okoljska oznaka »Nordic Swan Ecolabel« predstavlja uradno skandinavsko okoljsko oznako. Izdelki s to oznako morajo ustrezati najstrožjim okoljskim zahtevam, in to pri proizvodnji, uporabi, dokumentaciji in varnosti vseh surovin.

ABENA Produktion A/S, ABENA-Frantex, Finess Hygiene

### Okoljska oznaka »EU Ecolabel«

Okoljska oznaka »EU Ecolabel« predstavlja uradno evropsko okoljsko oznako. Izdelki s to oznako morajo ustrezati najstrožjim okoljskim zahtevam, in to pri proizvodnji, uporabi, dokumentaciji in varnosti vseh surovin.

ABENA Produktion A/S

### Globalni dogovor ZN

Posujemo skladno z desetimi načeli Globalnega dogovora ZN na področjih človekovih pravic, dela, okolja in boja proti korupciji. Pomembno nam je, da naši partnerji ravna po enakih standardih kot mi. Vsako leto dopolnjujemo poročilo o stanju našega dela, ki je objavljeno na spletni strani Globalnega dogovora ZN, da se javnost lahko seznani z njim.

ABENA Produktion A/S

### Pobuda amfori BSCI

Prizadevamo si za spodbujanje trgovine in izboljšanje družbenih razmer skozi celotno dobavno verigo in prav zato smo se pridružili pobudi amfori BSCI. Sprejemamo in uporabljamo Kodeks ravnanja pobude amfori BSCI, ki ga uvaja in ureja sporazum o prosti trgovini, in zahtevamo, da naši dobavitelji izpolnjujejo celo vrsto zahtev.

ABENA A/S

### SMETA

Certifikat SMETA, ki potrjuje članstvo v organizaciji SEDES, dokazuje družbeno odgovornost našega poslovanja. Predstavlja jamstvo za kupce in zaposlene, da izpolnjujemo merila družbene skladnosti za pozitivno delovno okolje, zdravje in varnost, okoljske razmere in poslovno etiko.

ABENA Produktion A/S

### ISO 9001

Certifikat ISO 9001 (upravljanje kakovosti) potrjuje našo zavezanost kakovosti in doslednosti. Na osnovi zadovoljstva kupcev se certifikat ISO 9001 osredotoča na dosledno dobavo izdelkov, ki ustrezajo vsem zakonskim zahtevam in uporabnikom izdelkov prinašajo posebno vrednost.

ABENA Produktion A/S, ABENA-Frantex, Finess Hygiene, ABENA A/S, ABENA Logistics, RuI-let A/S

### ISO 13485

Certifikat ISO 13485 (za medicinske pripomočke) potrjuje, da izpolnjujemo vse zakonske zahteve, ki se nanašajo na naše medicinske pripomočke. Certifikat priča o tem, da skrbimo za varnost pacientov prek boljše preglednosti vrednostne verige ter zahvaljujoč visokim standardom, natančni dokumentaciji, sledenju in povratnim zankam.

ABENA Produktion A/S, ABENA A/S, Finess Hygiene, ABENA GmbH

## Certifikat je veliko več kot le kos papirja.

### ISO 14001

Certifikat ISO 14001 (ravnanje z okoljem) je dokaz naših zavez za varovanje okolja. Predstavlja okvir, ki nam pomaga pri razumevanju okoljskih vidikov in učinkov naših izdelkov ter omogoča vodenje poslovanja s pogledom na rezultate.

[ABENA Produktion A/S](#), [ABENA-Frantex](#), [Finess Hygiene](#), [ABENA A/S](#)

### ISO 22716

Certifikat ISO 22716 (dobre proizvodne prakse) zajema vidike kakovosti in dokumentacije naših kozmetičnih izdelkov. Poleg drugih meril potrjuje našo predanost ohranjanju visoke ravni higiene, preprečevanju kontaminacije in opredelitvi zahtev, ki veljajo za uporabljene surovine.

[ABENA Produktion A/S](#)

### ISO 45001

Certifikat ISO 45001 (delovni pogoji) potrjuje naša prizadevanja za zagotavljanje varnih in zdravih delovnih mest ter zmanjševanje poškodb in bolezni, povezanih z delom.

[ABENA Produktion A/S](#)

### ISO 50001

Certifikat ISO 50001 (upravljanje z energijo) nam pomaga obravnavati podnebne spremembe. Potrjuje naša prizadevanja za nenehno izboljševanje energetske uspešnosti, kar vključuje energetska učinkovitost, rabo energije in porabo. Slednje med drugim počnemo z optimizacijo naših proizvodnih linij ter povečanjem produktivnosti in zmanjševanjem količin odpadkov.

[ABENA Produktion A/S](#)

### PEFC

PEFC™ (Program za potrjevanje certificiranja gozdov) je neprofitna organizacija, ki si prizadeva za spodbujanje trajnostnega upravljanja gozdov. PEFC™ je organizacija lastnikov gozdov, ki želi pomagati proizvajalcem in potrošnikom pri izbiri trajnostnega lesa.

[Certifikat je pridobilo več naših obratov](#)

### BRC

Certifikat BRC potrjuje, da izpolnjujemo ustrezne zakonodajne oziroma varnostne zahteve ter da so naši izdelki varni za uporabo. Poleg tega dokazuje, da so naši proizvodni in higienski postopki pregledno dokumentirani ter da so naši izdelki pregledani in preizkušeni.

[ABENA Produktion A/S](#)

### IFS

Certifikat IFS (skrb za gospodinjstvo in osebno nego ter čisto okolje) priča o naših prizadevanjih za povečanje varnosti in higiene izdelkov za gospodinjstvo in osebno nego. Certifikat potrjuje visoko raven varnosti izdelkov za uporabnike.

[ABENA Produktion A/S](#), [Rul-let A/S](#)

### KLS

KLS (poslovna licenca za električno energijo) potrjuje skladnost naših elektroenergetskih sistemov. Zagotavlja, da so vse naše naprave pravilno nameščene in varne.

[ABENA Produktion A/S](#)

## Kaj sledi?



### Okolje

**Naši cilji so:**

- optimizirati našo energetske učinkovitost;
- usmerjati kupce k nakupnim odločitvam ob upoštevanju vpliva izdelkov na okolje;
- uvajati inovativne rešitve in tehnologije v okviru krožnega gospodarjenja;
- povečati število ekološko certificiranih izdelkov in certificiranih obratov ABENA.



### Gospodarstvo

**Naši cilji so:**

- pozitivno prispevati k lokalnim gospodarstvom;
- spoštovati vse predpise v naši vrednostni verigi.



### Družba

**Naši cilji so:**

- povečati pomen delovnih mest;
- še naprej ustvarjati varne delovne pogoje in spodbujati enakost v naši dobavni verigi.





## Nagovor glavnega izvršnega direktorja

### Poslovna uspešnost in cilji trajnostnega razvoja gredo z roko v roki

Temelj našega poslovanja predstavljajo izdelki za enkratno uporabo. Vendar se trg teh izdelkov spreminja. Pred nami je izziv, da zagotovimo dolgoročen trajnostni razvoj in hkrati optimiziramo našo kratkoročno finančno uspešnost.

### Svet se spreminja

Trajnostni pristop spreminja naš svet, naša življenja in nakupovalne navade. Podjetja so se znašla na povsem negotovem terenu. Da si zagotovimo uspeh v prihodnosti, moramo ponovno razmisliti o naših izdelkih in poslovnih modelih ob upoštevanju krožne perspektive. Razvoj inovativnih izdelkov bo podjetju ABENA zagotovil prihodnost.

### Gradimo trajnostno podjetje

Soočamo se z novim obdobjem zahtev po trajnostnem poslovnem razvoju. Okoljska zakonodaja, strožje zahteve po zagotavljanju podatkov in kupci, ki se odločajo ob upoštevanju trajnostnih vidikov, so samo nekatere spremembe temeljev našega poslovanja. Vse to pa pomeni bistveno spremembo pri našem poslovanju. Da bi lahko

zagotovili prihodnje izpolnjevanje naših zavez, moramo razširiti obzorja na področju trajnostnega razvoja ter ta pristop vpeljati v vsakodnevne in poslovne prakse.

### »Ker nam je mar« je več kot samo slogan

Skrbimo za ljudi in okolje, in to počnemo že od leta 1953. Ta pristop vodi naše poslovanje, še posebej pa prihaja do izraza ravno v obdobjih preobrazbe.

V ABENI si prizadevamo postati več kot samo proizvajalec izdelkov. Želimo biti zaupanja vreden partner z močno zavezo, da kupcem pomagamo doseči njihove trajnostne cilje.

Vemo, da bo v prihodnjih letih prizadevanje za trajnostno prihodnost zahtevalo nove pristope ter spremembo razmišljanja in nove načine reševanja naših nalog. Ena stvar pa ostaja jasna: trajnostni pristop je del ABENINEGA DNK in bo tudi v prihodnosti ostal ključna sestavina našega poslovanja.

**Preben Terp-Nielsen**  
Glavni izvršni direktor (CEO)

"Skrbimo za ljudi  
in okolje,  
in to počnemo,  
že od leta  
1953."

Preben Terp-Nielsen



# Materiality analysis



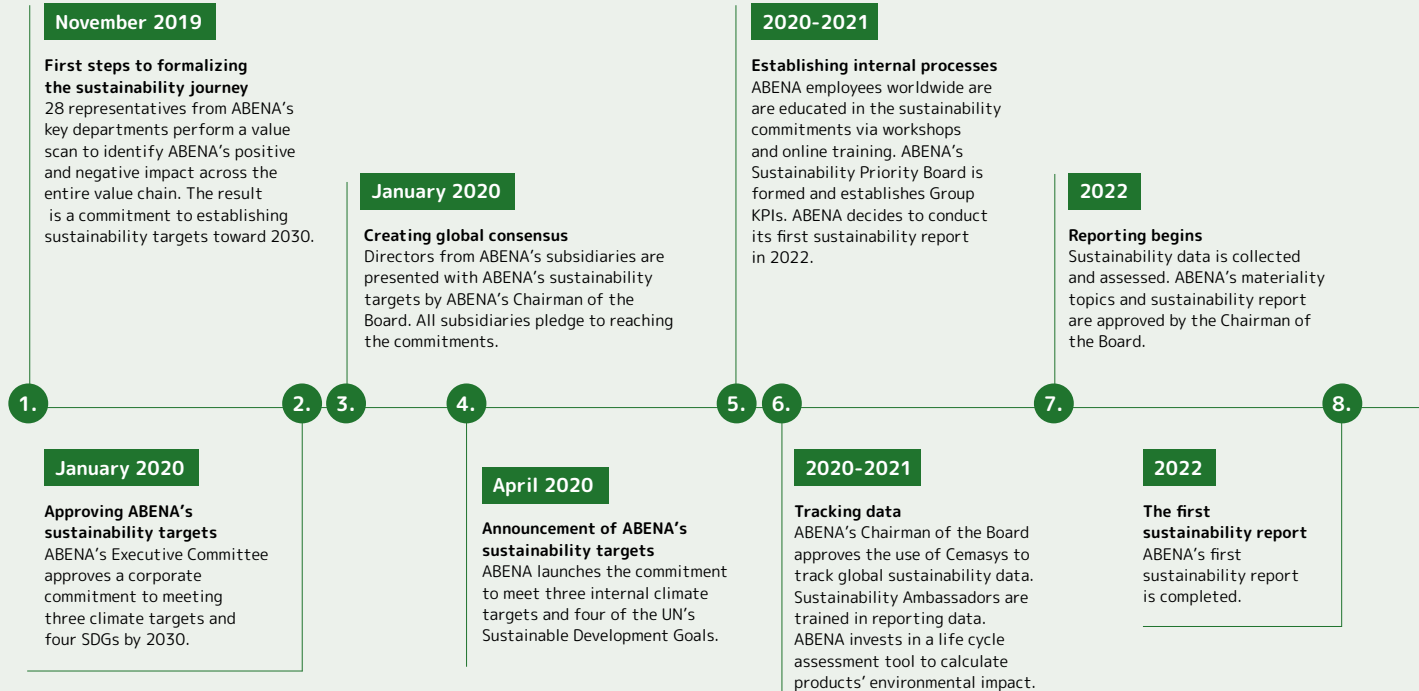


## Materiality analysis

GRI 3-1 | GRI 3-2

ABENA's 2030 sustainability vision encompasses our commitment to meet three climate targets and contribute to four of the United Nation's Sustainable Development Goals (SDGs). These targets were identified through a materiality analysis process that started in 2019.

## Establishing ABENA's 2030 commitments





### Organizational structure

Since 1990, ABENA has grown rapidly through a large number of acquisitions. The result of growth at this scale is a decentralized organization with many subsidiaries and organizations that are largely self-managing and work independently.

In the financial year 2021/22, a consolidation process was initiated throughout ABENA. The consolidation process includes ABENA’s departments within the financial, compliance, legal, IT, and marketing.

The data presented in this sustainability report are presented as Group data, covering all ABENA entities and subsidiaries included in the report (cf. GRI 2-2). Due to the ongoing consolidation process, some of the global data and statements on business operational progress presented are incomplete. We keep on working on the consolidation process and improvement of data in the year to come.

This sustainability report plays a key part in our consolidation process of sustainability initiatives. Our goal is to secure a common data compilation for ABENA in our future sustainability reports.

### Determination of material topics

A materiality assessment is the result of a process to identify those sustainability topics, opportunities, and risks that are of the highest importance to ABENA.

Material topics are identified from the perspective of different criteria: ABENA’s core business being disposable products, ABENA being a producer, and ABENA sourcing products from all over the world.

The result of the materiality assessment is a materiality matrix that shows the identified topics and the priority of the ones that matter the most to ABENA’s business and its stakeholders. These include ABENA’s direct and indirect impact on the economy, environment, and society – both positively and negatively. Included in this is also a priority of the topics where ABENA has the greatest impact and opportunity to make a positive change. The priority of the identified topics is rated by Business impact towards 2030 (X-axis) and Importance to stakeholders (Y-axis).

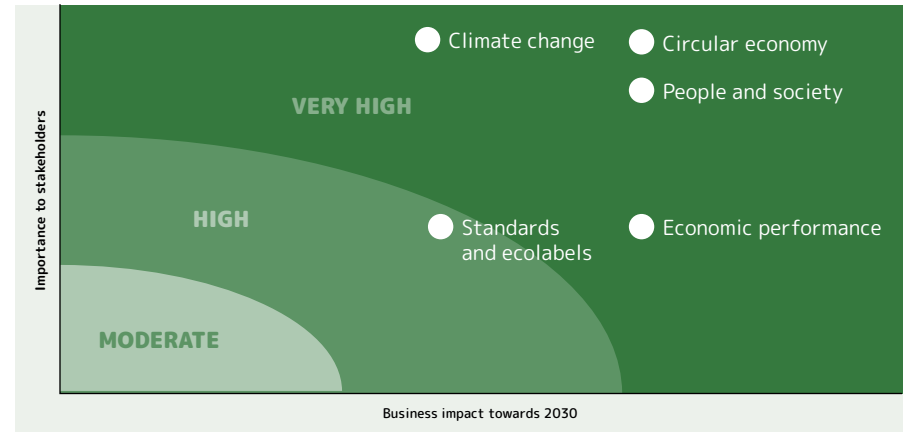
The materiality analysis is conducted anchored in a project group consisting of representatives from ABENA’s Holding, Global Supply, and Corporate Communications departments. The analysis is based on internal policies and guidelines, topics raised

in internal and external communications, input from stakeholder groups, and desk research. Moreover, ABENA’s Sustainability Priority Board and Chairman of the Board have been counseling the project group throughout the process.

The materiality analysis identified five material topics. These are illustrated in the matrix and tables below, together with their correlation to the Global Reporting Initiative’s topic-specific standards (GRI series 200-400). The list of material topics and priorities is approved by the Chairman of the Board.

The matrix allows the integration of sustainability topics into ABENA’s future strategic focus and supports the selection of relevant topics that should be reported on in the future. As this report is the first of its kind to ABENA, there are no changes to the list of material topics compared to the previous reporting period. ABENA’s material topics are:

- Economic performance
- Climate change
- Circular economy
- Standards and ecolabels
- People and society





## Management of material topics

### GRI 3-3

Each of ABENA's defined material topics represent the organization's most significant impacts on the economy, environment, and people, including human rights. The material topics are elaborated here, divided into environmental, economic, and social themes.

Environment		
Material topic	Impact	Response
<b>Climate change</b>	<p>ABENA's business operations face a number of climate-related risks. The production of disposable products requires a vast amount of energy, thus raising Green House Gas (GHG) emissions. Long logistics routes of sourced products and raw materials make up a challenge in terms of emitting fossil fuels, such as oil and/or gas during transportation.</p> <p>ABENA has an opportunity to lower CO<sub>2</sub> emission levels in the supply chain, including scope 1, 2, and 3. In addition, life cycle assessment (LCA) calculations support customers in choosing products with a lower environmental impact.</p>	<p>This priority seeks to mitigate the impact that ABENA's business operations have on the climate. The main challenge (and opportunity) for ABENA is to reduce CO<sub>2</sub> emissions per product produced while at the same time improving the use of raw materials and minimizing the generation of waste.</p> <p>Investments in new technologies and rethinking operational procedures are necessary measures to achieve the change required. ABENA's own production facilities are today covered by renewable electricity certificates.</p> <p>ABENA's pathway to mitigating climate impacts is based on the commitment to reduce CO<sub>2</sub> emission levels by 2030.</p>
<b>Circular economy</b>	<p>Disposables are currently not geared for a circular, sustainable future, as they generate a significant amount of waste in the end-of-life handling. At the same time, legislation on disposables is becoming more strict while the technologies and management systems needed to reach full circularity are still to be developed.</p> <p>As a large-scale production and sourcing company, innovation, partnerships, and collaborations are necessary measures for building a circular economy.</p>	<p>This priority challenges the core of ABENA's business, as our product assortment primarily consists of disposables. That opens an opportunity to rethink ABENA's entire product assortment and future business conduct, based on the nature of the challenge.</p> <p>Step by step, ABENA is moving in a "more circular direction". Production waste is recycled and resold for recycling purposes. Integration of PCR plastics into product packaging and using paper as packaging as an alternative to plastics are additional initiatives that spur circularity.</p>



**Environment**

Material topic	Impact	Response
Standards and ecolabels	Standards and ecolabels are a useful tool for consumers, suppliers, as well as our own production, when it comes to making the best possible decisions in terms of securing health, quality, safety, environment, and social responsibility.	This priority seeks to minimize risks, even before they may occur. It also aims to protect the well-being of users of ABENA's products as well as the people producing them.

**Economic**

Material topic	Impact	Response
Economic performance	As a trading organization, ABENA is vulnerable to fluctuations in prices and currencies.	This priority seeks to ensure that ABENA can maintain a positive position as a reliable employer, provide a return on investments, be a responsible taxpayer, and be a good corporate citizen. Securing a continued high solvency ratio will to some extent shield ABENA from fluctuations in its operational performance.

**Social**

Material topic	Impact	Response
People and society	ABENA operates in high-risk countries that can be vulnerable to social risks. ABENA has several policy commitments in place to monitor situations regarding CSR and react to concerns and reduce risks from happening. Risks are detected and minimized through ABENA's Code of Conduct, due diligence processes, and internal and external audits.	This priority aims to ensure that ABENA always conducts a responsible business practice with a great focus on human capital. ABENA has continuous and open dialogs with suppliers on a monthly/bi-monthly basis, where CSR is high on the agenda. Suppliers are visited by our headquarters 1-2 times a year, and local ABENA staff visit suppliers on a continuous basis.



## Continuing the sustainability momentum in 2022/2023

Following a year of actions and execution of our sustainability vision, ABENA will continue the momentum in the upcoming year.

We enter a new corporate strategy period (2022-2027), in which several new sustainability-enhancing initiatives see the day. Reducing CO<sub>2</sub> emissions and improving our overall business and social performance continue to be strategic focus areas for us.

As this reporting is the first of its kind for ABENA, it forms the baseline measurement to make future data more specific. It opens for a more comprehensive comparison of different ABENA entities. Tracking the effectiveness of our actions continues taking place through Cemasys<sup>1</sup>, supported by the GRI Topic Standards and UN SDGs.

A plan to optimize incoming data from all ABENA entities is formed, just as a new materiality analysis will be made in the next reporting period. Internally, we enter a period, where sustainability is further anchored across global Group activities, and where the training of all employees in our sustainability commitments continues.

1. Cemasys is an online platform for sustainability reporting that provides data gathering and management, advanced analysis, strategy development, ESG reporting, and carbon offsetting. Cemasys uses the GHG Protocol for CO<sub>2</sub> accounting.





### Priority overview: Environment

Climate change			
Ambition	Approach and actions	Results from reporting period	2030 commitments
Reduce GHG emissions in our value chain, including scope 1, 2 and 3.	<ul style="list-style-type: none"> <li>Increase our share of renewable energy sources</li> <li>Optimization of energy efficiency</li> <li>Guide customers to make purchasing decisions based on products' environmental impact.</li> </ul>	<ul style="list-style-type: none"> <li>We established baseline number of GHG emissions from scopes 1, 2, and 3.</li> <li>We made +2,500 LCA calculations</li> <li>We made investments in optimization of energy efficiency at own productions for 807,006 DKK</li> <li>We joined DAKOFA's Board on Climate and Circular Economy.</li> </ul>	
Circular economy			
Adapt our product assortment and production facilities to fit a circular economy.	<ul style="list-style-type: none"> <li>Partner with customers, suppliers, and other stakeholders in the value chain to innovate solutions and technologies on circular economy.</li> </ul>	<ul style="list-style-type: none"> <li>We recycled 87.7% waste ABENA Produktion A/S in 2021</li> <li>We joined DAKOFA's Board on Climate and Circular Economy.</li> </ul>	
Standards and ecolabels			
<p>Improve the well-being of people and the planet.</p> <p>Increase transparency in customers' purchasing decisions.</p>	<ul style="list-style-type: none"> <li>Increase the number of ecolabeled products and certified ABENA entities.</li> </ul>	<ul style="list-style-type: none"> <li>We established preliminary baseline numbers of certificates and standards</li> <li>35.8% of our products carry an ecolabel.</li> </ul>	



**Topic standard 302: Energy**

Being a large-scale manufacturer of disposables requires energy. We have committed to reducing our CO<sub>2</sub> emissions by 70% (compared to 1990 numbers) just as we work with SDG 7 (Affordable and clean energy) and SDG 12 (Responsible consumption and production). This makes up a framework for rethinking our energy use and reducing our energy levels. Since 2019, the energy supply at ABENA's production facilities in Denmark, Sweden, and France has been covered by renewable electricity certificates.

Energy is covered in ABENA's material topic: **Climate change.**

**Energy consumption within the organization**

	Unit	2021/2022	Notes	References
Total fuel consumption				
- Diesel	MWh	9,084.3		GRI 302-1, a
- Petrol	MWh	952		GRI 302-1, a
- LPG	MWh	28,088.8		GRI 302-1, a
- Burning oil	MWh	255.4		GRI 302-1, a
- Natural gas	MWh	11,007.4		GRI 302-1, a
- Gas oil	MWh	17.6		GRI 302-1, a
Total fuel consumption from renewable sources	-	-		GRI 302-1, b
Electricity consumption	MWh	37,943.6		GRI 302-1, c
Heating consumption	MWh	5,332.6		GRI 302-1, c
Cooling consumption	-	-		GRI 302-1, c
Steam consumption	-	-		GRI 302-1, c
Electricity sold	-	-		GRI 302-1, d
Heating sold	-	-		GRI 302-1, d
Cooling sold	-	-		GRI 302-1, d
Steam sold	-	-		GRI 302-1, d
<b>Total energy consumption</b>	<b>GJ</b>	<b>333,654.4 GJ</b>		GRI 302-1, e
<u>Methodologies</u> GHG Protocol Corporate Standard, Cemasis as reporting and calculation tool				GRI 302-1, f GRI 302-1, g
<u>Conversion factors</u> DEFRA 2021, Energinet 2021, IEA 2021, AIB 2021, European Residual Mixes 2020, Energia.fi, data for 2020, Energiforetagen.se, 2021, SSB, Energetyka Polska, 2015				

**Energy consumption outside  
of the organization**

As this report is the first of its kind for ABENA, it has not been possible to include all scope 3 upstream and downstream categories. The focus this year has been to report the energy consumption within the following three upstream categories:

- Fuel and energy-related activities (not included in GRI 302-1)
- Waste generated in operations
- Business travels.

The aim is to include more upstream and downstream categories by 2030.

	Unit	2021/2022	Notes	References
Fuel and energy related activities	tCO <sub>2</sub> e	4,316.7		GRI 302-2, a
Waste generated in operations	tCO <sub>2</sub> e	875.4		GRI 302-2, a
Business travel	tCO <sub>2</sub> e	359.5		GRI 302-2, a
<u>Methodologies</u> GHG Protocol Corporate Standard, Cemasys as reporting and calculation tool				GRI 302-2, b
<u>Conversion factors</u> DEFRA 2021, Energinet 2021, IEA 2021, AIB 2021, European Residual Mixes 2020, Energia.fi, data for 2020, Energiforetagen.se, 2021, SSB, Energetyka Polska, 2015				GRI 302-2, c

**Topic standard 305: Emissions**

In 2020, we committed to reduce CO<sub>2</sub> emissions from our value chain, including scope 1, 2 and 3 by 70% (compared to 1990 numbers). The target specifically addresses ABENA's core business and position as manufacturer of disposables. Meeting this climate target thus requires rapid, deep cuts to emissions now and over the next 5-10 years.

As this report is the first of its kind for ABENA, all data presented are considered as a baseline number. It forms the foundation for future data comparisons and performance tracking, just as we will specify our KPIs based on the data. Offsets have not been used for meeting the targets in this report.

Emissions are covered in ABENA's material topic: **Climate change**.

Unit	2021/2022	Notes	References
<b>Scope 1: Direct GHG emissions</b>			
Gross direct (Scope 1) GHG emissions	tCO <sub>2</sub> e	10,652.2	Gases included: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub>
Biogenic CO <sub>2</sub> emissions	tCO <sub>2</sub> e	-	
<b>Scope 2: Energy indirect GHG emissions</b>			
Energy indirect (Scope 2) GHG emissions, location based	tCO <sub>2</sub> e	4,871.4	Gases included: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub>
Energy indirect (Scope 2) GHG emissions, market based	tCO <sub>2</sub> e	986.3	Gases included: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub>
<b>Scope 3: Other indirect GHG emissions</b>			
Other indirect (Scope 3) GHG emissions	tCO <sub>2</sub> e	5,551.7	Gases included: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub>
Biogenic CO <sub>2</sub> emissions	tCO <sub>2</sub> e	-	GRI 305-3, c
Other categories included			
• Fuel and energy related activities	tCO <sub>2</sub> e	4,316.7	GRI 305-3, d
• Business travels	tCO <sub>2</sub> e	359.5	GRI 305-3, d
• Waste generated in operations	tCO <sub>2</sub> e	875.4	GRI 305-3, d





Unit	2021/2022	Notes	References
<u>Sources of emission factors and GWP rates</u>		DEFRA 2021, Energinet 2021, IEA 2021, AIB 2021, European Residual Mixes 2020, Energia.fi, data for 2020 Energiforetagen.se, 2021, SSB, Energetyka Polska, 2015	305-1, d 305-1, e 305-1, f 305-1, g
<u>Consolidation approach</u>		Financial	305-2, d 305-2, e 305-2, f 305-2, g
<u>Methodologies</u>		GHG Protocol Corporate Standard , Cemasis as reporting and calculation tool	305-3, e 305-3, f 305-3, g
<u>Baseline year</u>		The base year for calculation is 1990. This year reflect the Danish government's commitment to reduce CO <sub>2</sub> emissions by 70% in 2030, compared to 1990, in accordance with the Kyoto Protocol. Emissions in the base year was 16,560,04 tCO <sub>2</sub> e. Recalculation of base year emissions have been made, as ABENA has acquired 8 companies since 1990.	





### Topic standard 306: Waste

Waste is covered in ABENA's material topic: **Circular economy**. The waste covers any surplus materials etc. used in the production of ABENA's absorbency products at its own factories. In 2021, 87.7% waste was recycled at ABENA Produktion A/S – this waste includes plastics, paper, electronics, metal, and wood.

#### Waste generation and significant waste-related impacts

Waste generation can cause an environmental impact during production, consumption, and disposal of a product. As an example, waste can end up in nature where it can cause a negative impact on our ecosystems.

Below is an overview of the value chain activities with actual and potential waste related impacts (cf. GRI 2-6):

#### Input:

- Waste from raw materials
- Waste from chemicals (all of our products must comply with REACH).

#### Activities:

- Waste from extraction of raw materials
- Production of products
- Production of packaging
- Transportation.

#### Outputs:

- End-of-life handling of product (landfill, incineration, recycling, composting)
- Production waste
- Packaging waste
- Waste from transportation (e.g. foils).

The data on waste below relate to our own operated activities.

#### Management of significant waste-related impacts

ABENA takes several actions to prevent waste generation in the upstream and downstream activities throughout the value chain and to manage significant impacts from waste generated. Actions, including circularity measures, to prevent waste generation across ABENA's activities include

#### Product actions:

- Reduction at the source of packaging material
- Recycled content used in incontinence product packaging
- Increased use of mono-materials in products and packaging
- Increased focus on product development to fit a circular economy.

#### Business development actions:

- Investigation in circular business models, e.g. mechanical recycling of protective wear and chemical recycling of gloves.

#### Other actions:

- Waste sorting at the source.

All ABENA's waste is managed by third parties, who are responsible for the collection, transport, recovery, and disposal of waste. The waste collectors are obliged to follow local environmental laws and legislation.

ABENA collects waste-related data on waste generated from the ABENA entities (cf. GRI 2-2). Waste is monitored via invoices from contracted waste collectors, and all data is maintained in a centralized database.

**87.7%**  
waste was recycled at  
ABENA Produktion A/S  
in 2021



### Waste generated, by composition in metric tons (t)

Waste composition	Unit	Waste generated	Waste diverted from disposal	Waste directed to disposal
Residual waste, incinerated	t	1,298.85	-	1,298.85
Solvents mix waste, incinerated	t	0.44	-	0.44
Glass waste, recycled	t	0.21	0.21	-
Paper waste, recycled	t	5,164.75	5,164.75	-
Hazardous waste, recycled	t	0.61	0.61	-
Metal waste, recycled	t	267.70	267.70	-
Hazardous waste, incinerated	t	2.59	-	2.59
Organic waste, treated	t	116.34	116.34	-
Plastic waste, recycled	t	4,452.05	4,452.05	-
Mixed waste, recycled	t	120.1	120.17	-
EE waste, recycled	t	11.34	11.34	-
Residual waste, landfill	t	136.38	-	136.38
Wood waste, recycled	t	231,767.5	231,767.5	-
Wood waste, incinerated	t	0.92	-	0.92
Cardboard waste, recycled	t	1,179.14	1,179.14	-
Hazardous waste, landfill	t	0.19	-	0.19
Mixed industrial waste, recycled	t	10.39	10.39	-
Plastic waste, incinerated	t	1.14	-	1.14
Aluminium, recycled	t	14.81	14.81	-
Organic waste, composting	t	5.2	5.2	-
<b>Total</b>	<b>t</b>	<b>244,550.72</b>	<b>243,110.21</b>	<b>1,440.51</b>

#### References

306-3, a – 306-4, a – 306-5, a

#### Contextual information

The data of the amount of waste and the treatment of waste is provided by contracted waste collectors. The data is the total amount of waste from all 23 reporting companies.

**Waste diverted from disposal by recovery operation, in metric tons (t)**

	Unit	Onsite	Offsite	Total
<b>Hazardous waste</b>				
Preparation for reuse	t	-	-	-
Recycling	t	-	0.61	0.61
Other recovery options	t	-	-	-
<b>Non-hazardous waste</b>				
Preparation for reuse	t	-	-	-
Recycling	t	-	242,988.07	242,988.07
Other recovery options	t	-	121.54	121.54
<b>Total waste prevented</b>	<b>t</b>			<b>243,110.21</b>

References

306-4, b, c, d, e

Contextual information

The data of the amount of waste and the treatment of waste is provided by contracted waste collectors. The data is the total amount of waste from all 23 reporting companies.



**Waste directed to disposal by disposal operation, in metric tons (t)**

	Unit	Onsite	Offsite	Total
<b>Hazardous waste</b>				
Incineration (with energy recovery)	t	-	-	-
Incineration (without energy recovery)	t	-	2.59	2.59
Landfilling	t	-	0.19	0.19
Other disposal operations	t	-	-	-
<b>Non-hazardous waste</b>				
Incineration (with energy recovery)	t	-	1301.35	1301.35
Incineration (without energy recovery)	t	-	-	-
Landfilling	t	-	136.38	136.38
Other disposal operations	t	-	-	-
<b>Total waste disposed</b>	<b>t</b>			<b>1,440.51</b>

References

306-5, b, c, d, e

Contextual information

The data of the amount of waste and the treatment of waste is provided by contracted waste collectors. The data is the total amount of waste from all 23 reporting companies.







## Material topics: Standards and ecolabels

Standards and ecolabels are a prioritized topic for us. We see standards and ecolabels as a common denominator across all our business functions, and as our mean to secure a positive, sustainable development for economy, environment, and people. There are no GRI topic standards available to elaborate our focus on standards and ecolabels. We support this topic with specific KPIs for our climate targets and SDGs.

### Definitions

We define 'standards' as independent third-party certifications of our management systems (not products). These include management systems for quality, environment, working environment, and energy.

We are keen to work in accordance with third-party standards, and to keep our current certifications (cf. page 22-23).

'Ecolabels' are a tool we use to measure progress and performance, guide customers' purchasing decisions, and for encouraging behavioral change of both producers and consumers. We have set a climate target to make 70% of our products carry an ecolabel by 2030.

We count the following third-party verified certificates into our reporting:

- AllergyCertified
- Asthma Allergy Nordic
- Blauer Engel
- Cradle to Cradle
- The Ø logo
- DIN CERTCO
- Ecocert and BDIH
- EU Ecolabel
- Fairtrade
- FSC Mix
- FSC 100%
- Nordic Swan Ecolabel
- PEFC
- Oeko-Tex
- Rainforest Alliance
- Seedling (DIN CERTCO)
- The Green Dot
- UTZ
- Flustix Plastic Free (DIN CERTCO)
- OK compost HOME
- OK compost INDUSTRIAL.

Standards and  
ecolabels are our  
mean to secure a  
positive, sustainable  
development for  
economy, environment,  
and people.

**Topic standard 201:  
Economic performance**

ABENA's positive financial situation represents a possibility to advance our sustainability work. With a sustainable financial base, we are able to bear our social responsibility and operate in the best way possible for the environment and people. Economic performance is covered in ABENA's material topic: **Economic performance**.

ABENA creates sustainable value for our customers, our supply chain, and other stakeholders. This includes governments through taxes, employees through compensation and benefits, shareholders through dividends, suppliers and service providers through raw material and service prices, and society through taxes and local community projects (e.g. sponsorships).

Our direct economic value generated and distributed (EVG&D) is covered in our Annual Report 2021/2022 on page 14 (GRI 201-1).

**Priority overview: Economic**

Economic performance			
Ambition	Approach and actions	Results from reporting period	2030 commitments
Make a positive contribution to local and national economies	Compliance with all laws across our value chain.	Investments of 807,006 DKK in energy efficiency on own production sites.	

**Priority overview: Social**

People and society			
Ambition	Approach and actions	Results from reporting period	2030 commitments
Become an attractive workplace	Increase meaningfulness in the workplace.	<ul style="list-style-type: none"> <li>We initiated an education of all HQ employees in knowledge-sharing</li> <li>We established a baseline number of ABENA companies with SMETA or similar</li> <li>We had 0 whistleblower cases</li> <li>We created +50 new jobs</li> <li>We had 49 education agreements.</li> </ul>	
Run a responsible business throughout ABENA's supply chain	Create safe and equal working conditions.	<ul style="list-style-type: none"> <li>We established a baseline number of suppliers who have signed ABENA's Code of Conduct and amfori BSCI</li> <li>We assessed 60 suppliers for social impacts.</li> </ul>	



### Topic standard 406: Non-discrimination

Non-discrimination is one of the 10 principles of the UN Global Compact (UNGC) that ABENA adheres to (Principle 6), and is covered in ABENA's material topic: **People and society**.

ABENA's workplace assessment, Voice of ABENA, was last held in May 2021 (cf. GRI 2-26). No incidents of discrimination were reported, just as no incidents of discrimination have been reported through the Whistleblower hotline during this reporting period (cf. GRI 2-16). 86% of our employees stated to be proud of working at ABENA in the latest Voice of ABENA.

### Topic standard 408: Child labor

As a signatory to the UNGC ABENA monitors and protects child labor across our global supply chain (Principle 5). For our sourcing setup, child labor is further covered by ABENA A/S' (and OX-ON A/S') membership in amfori BSCI. Child labor is covered in ABENA's material topic: **People and society**.

Via our sourcing activities, we operate in high-risk countries, where child labor violation is in high focus. Our due diligence thus focuses on our sourcing supply chain, as it is here we have the greatest opportunity to make a positive difference. As part of

our strong CSR policy focus, we have implemented measures to prevent any violation from taking place throughout our sourcing supply chain. As a member of amfori BSCI, we promote the protection of universally acknowledged human rights and labor rights, including child labor.

ABENA's management approach to the protection of human rights, including child labor and young workers exposed to hazardous work, is reflected in our policy commitments (GRI 2-23). Our Code of Conduct is based on amfori BSCI's Code of Conduct, which outlays commitments on child labor and special protection for young workers. The commitments can be found here [☞](#)

No risks for incidents of child labor have been identified in the reporting period. This is the case in terms of both operations/suppliers and countries/geographic areas.

This is further elaborated upon in GRI 2-23 and GRI 2-25.

### Topic standard 409: Forced or compulsory labor

Forced and compulsory labor is prevented across ABENA as part of our commitment to the UNGC (Principle 4). For our sourcing setup, the topic is additionally covered in ABENA A/S' membership in amfori BSCI.

Forced or compulsory labor is covered in ABENA's material topic: **People and society**.

The majority of ABENA's sourcing takes place from Malaysia, China, Vietnam, and Turkey. Some of these countries are categorized as high-risk countries, where forced or compulsory labor violation is potentially at risk. Our due diligence thus focuses on our sourcing supply chain, as here we have the greatest opportunity to make a positive difference.

As a member of amfori BSCI, we promote the protection of universally acknowledged human rights and labor rights, including forced or compulsory labor.

ABENA's management approach to the prohibition of forced or compulsory labor is reflected in our policy commitments (GRI 2-23). Our Code of Conduct is based on amfori BSCI's Code of Conduct, which outlays the commitments on no bonded, forced labor, or human trafficking. The commitments can be found here [☞](#)

Early risk identification (and remediation) is a highly prioritized topic for us. Through our membership of amfori BSCI, we can ask external auditors to pay extra attention to specific topics of concern. In this way, we can ensure early detection and elimination of

**86%**  
of employees stated to  
be proud of working  
at ABENA in the latest  
Voice of ABENA.



all forms of forced or compulsory labor. We are further in close and continuous contact with our suppliers located in high-risk countries. This takes place via our local sourcing offices and staff based in the countries, from where we source products. A physical representation is important to us, and our local staff often visit our suppliers. In addition, our headquarters has monthly meetings with suppliers, where CSR topics are high on the agenda.

This is further elaborated upon in GRI 2-23 and GRI 2-25.

#### Topic standard 414: Supplier social assessment

Our supplier social assessments are mainly centered on our sourcing supply chain, where we have the greatest opportunity to make a positive difference. Whereas supplier social assessments are covered in ABENA's production supply chain via supplier surveys (based on the UNGC), ABENA's sourcing setup – and policy commitment concerning supplier social assessments – is covered in ABENA A/S' membership in amfori BSCI. Supplier and social assessments are covered in ABENA's material topic: **People and society**.

We screen new sourcing suppliers using social criteria laid out in amfori BSCI's Countries' Risk Classification. The risk classification of countries relies on the Worldwide Governance Indicators from the World Bank. These determine the level of risks related to governance in sourcing countries. The risk classification divides countries into high-risk and low-risk countries. Our main due diligence focus is centered on high-risk countries in our sourcing supply chain.

The social criteria that are used for screening cover:

- Voice and accountability
- Political stability and absence of violence/terrorism
- Government effectiveness
- Regulatory quality
- Rule of law
- Control of corruption.

100% of ABENA's new sourcing suppliers were screened using social criteria during the reporting period.

Through amfori BSCI, we prioritize early detection of negative social impact in our supply chain. Below is an overview of impacts dating from May 2021 to April 2022.

This is further elaborated upon in GRI 2-23 and GRI 2-25.

	Number
Number of suppliers assessed for social impacts	60
Number of suppliers identified as having significant actual and potential negative social impacts	1
Significant actual and potential negative social impacts identified in the supply chain	1
Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment	<1%
Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why	0%



# General disclosures



## General disclosures

### Activities and governance

GRI 2-1

GRI 2-2

GRI 2-3

GRI 2-4

GRI 2-5

#### Organizational details

ABENA is the legal name of our organization. ABENA is a privately-owned company, founded and owned by the Terp-Nielsen family since 1953. Today, ABENA is constituted as a Group, with ABENA Holding A/S being the parent company.

ABENA's headquarter and global administrative center is placed in Aabenraa, Denmark:

Egelund 35  
DK-6200 Aabenraa  
+45 7431 1818  
info@abena.com  
www.abena.com

ABENA has active business operations all over the world. These include subsidiaries and sales offices, own production companies, distribution partners, and wholesalers.

A full list of countries of operations can be found here [↗](#)

#### Entities included in the sustainability reporting

ABENA consists of multiple entities. While we strive to include all entities, the nature of our consolidation process (cf. GRI 3-1) makes it inapplicable to report on all entities in this report.

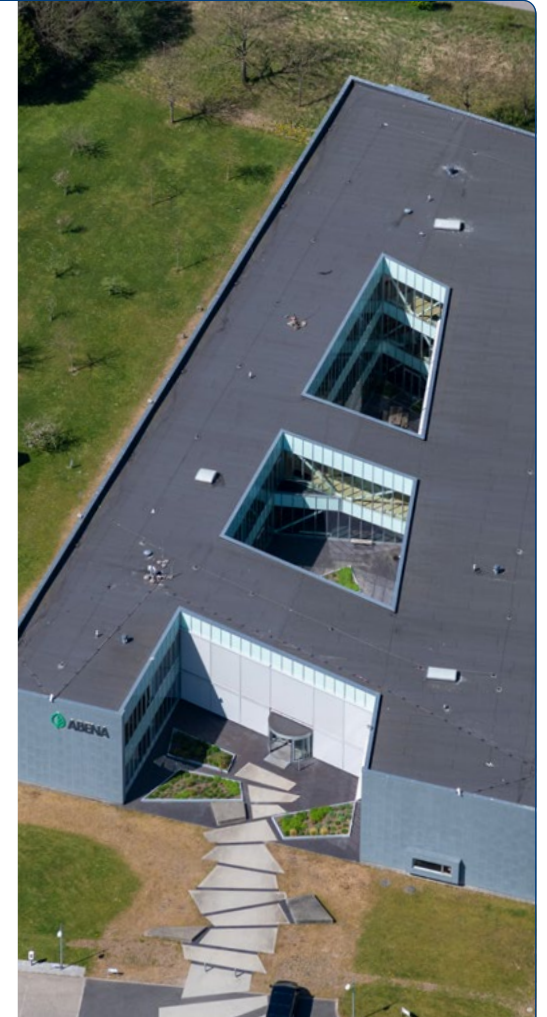
Entities included in this sustainability report:

- ABENA Holding A/S (parent)
- ABENA Data ApS
- ABENA Group Marketing ApS
- ABENA Produktion A/S
- ABENA A/S
- Rul-let A/S
- OX-ON A/S
- ABENA Global Supply A/S
- Boisen Safety A/S
- ABENA GmbH
- ABENA Re-Seller GmbH
- Finess Hygiene AB
- ABENA AB
- ABENA Finland OY
- ABENA Healthcare B.V.
- ABENA Norge AS
- ABENA Frantex S.A.
- ABENA Polska Sp. z.o.o
- ABENA UK Ltd.
- ABENA North America Inc.

- ABENA Helpi d.o.o.
- MediSens Wireless Inc.
- ABENA Consumer Products A/S.

Entities reported under other ABENA entities in this sustainability report:

- ABENA Consumer Prod. GmbH (reported under ABENA Consumer Products A/S)
- Produktions Holding A/S (reported under ABENA Produktion A/S)
- Institutions Holding A/S (reported under ABENA A/S)
- Industri Holding A/S (reported under ABENA A/S)
- Detail Holding A/S (reported under ABENA A/S)
- ABENA Facility A/S (reported under ABENA Produktion A/S)
- Barne GmbH (reported under ABENA GmbH)
- Finess Fastigheter AB (reported under Finess Hygiene AB)
- Finess Hygiene Fastigheter AB (reported under Finess Hygiene AB)
- ABENA Finess Fastigheter AB (reported under Finess Hygiene AB)
- OX-ON GmbH (reported under OX-ON A/S)
- ABENA Immobilien GmbH (reported under ABENA GmbH)
- ABENA Partners A/S (reported under ABENA A/S)
- ABENA Innovation A/S (reported under Medisens Wireless Inc.)



## Our business model rests on three sectors:

- Healthcare
- Industries
- Retail/private label.

- ABENA Ísland ehf. (reported under ABENA A/S)
- ABENA e-Seller B.V. (reported under ABENA Healthcare B.V.).

ABENA entities not included in this sustainability report:

- Seresco GmbH: It has not been possible to retrieve data from Seresco GmbH. This entity is owned by ABENA but operated by a third-party company. We aim to include data in next year's report.
- ABENA Asia Ltd.: ABENA Asia Ltd covers representative ABENA offices in Malaysia, India, Vietnam, and Hong Kong. It has not been possible to retrieve data from the landlords from these countries. The representative offices only hold few back office staff, and the power consumption is estimated to be significantly less than 1% of the total ABENA consumption. We aim to include data from ABENA Asia in next year's report.
- ABENA LLC is not included in this report as ABENA stopped all business activities in Russia until further notice.

## Reporting period, frequency and contact point

The sustainability reporting period follows our financial reporting year, taking place between May 1, 2021 and April 30, 2022. This report is the first of its kind ABENA and will be conducted annually going forward. The report is published on November 15, 2022.

Questions for the sustainability report can be addressed to Chairman of the Board of the ABENA Group, Arne Terp-Nielsen at phone number +45 7431 1800 or e-mail: [info@abena.dk](mailto:info@abena.dk).

## Restatements of information

This report is the first sustainability report conducted by ABENA, for which reason there are no restatements of information from previous reports.

## External assurance

With approval by the Executive Committee, we have focused on collecting baseline data throughout this reporting period. Our aim is to have our next sustainability report externally audited and use the baseline data to make satisfactory comparisons of data and progress.

## Activities and workers

GRI 2-6

### Activities, value chain, and other business relationships

With more than 38,000 products in our product assortment, our business operations play an influential part in many of our customers' supply chains.

With our strong heritage and deep industry expertise, our business model rests on three sectors: healthcare, industries, and retail/private label.

### Healthcare

ABENA customers within the healthcare sector are mainly public and private sector organizations. We divide customers within this sector into three segments: Nursing Homes, Hospitals, and Home Care.

The products supplied for this segment are produced at our own factories in Denmark, Sweden, and France, or sourced from other countries. The product selection includes various types of gloves, incontinence products, bed protection, protective clothing, hygiene, cleaning products, and skin and body care. Our own-produced product ranges include baby diapers and incontinence



products, bed protection, wipes, bibs, protective sheets, and many other products.

Industries

Many of the products we supply to the healthcare sector can also be used within other industries. This includes the food industry, heavy industry, and facility management. Products for this sector are mostly sourced and include gloves, cleaning products and detergents, food service items, personal safety products, etc. Our customers within this sector are mainly public sector organizations and B2B customers.

Other sectors

ABENA supplies own-produced and sourced products for the retail sector and as private label products. For the retail sector, our products are mainly sold directly to end-consumers or via B2B sales.

**Supply chain and downstream entities**

We aim to secure sustainable development in every link of our supply chain. Our supply chain includes products purchased locally and across countries, in alignment with our global reach and presence. Our supply chain structure varies by product segment and depending on, whether the product is produced at our own production facilities or sourced and imported.

Raw materials and manufacturing

ABENA owns four production facilities:

- Abena Produktion A/S (Denmark): Production of incontinence products and baby diapers
- ABENA-Frantex S.A. (France): Production of disposable underpads
- Finess Hygiene AB (Sweden): Production of disposable hygiene products such as wipes, bibs, wash gloves, and protective sheets
- Rul-let A/S (Denmark): Production of food packaging products such as baking paper, sandwich paper, and aluminum foil.

All four production sites produce products in the ABENA brand as well as private label products for the retail sector.

Our raw materials include, among others, paperpulp, polypropylen, and propylene. The raw materials are converted into high-quality absorbent products, usually through suitable formgiving processes.

In addition to our four own production facilities, we source products from around the world. We have our own operated sourcing offices in China, Vietnam, Malaysia, and India, and also source products from Europe and Africa. The sourcing offices negotiate conditions and undertake quality control of the finished goods.

Inbound logistics and warehouses

Inbound logistics is carried out by sea, train, and truck. The majority of the products we sell are produced in own operated production facilities in Europe or imported from Asia. Imported products are typically transported by containerships to ports in Europe by third-party logistic companies.

Each of ABENA's subsidiaries operates its own or rented warehousing facilities. To a limited extend, we use 3PL warehousing in combination with our own operated warehouses.

Outbound logistics, sales, and customers

Outbound logistics is mainly carried out by third-party logistics companies by sea, train, or truck. At the time being, direct distribution from ABENA's warehouses to end-users only takes place to a small extent. We aim to increase the share of our own distribution for end-users in selected ABENA subsidiaries to control the last step of the supply chain.

ABENA's sales take place through our 11 subsidiaries with local sales offices in each country. In countries without local ABENA representation, sales are managed through a distributor network consisting of +250 wholesalers across the world.





We are proud to be an equal-opportunity employer.

We have several types of customers within one country. Our customers can be divided into the following categories:

- End-consumers
- Wholesalers
- Private institutions
- Public institutions
- Retailers.

### Business relationships

ABENA has numerous business relationships for the purpose of meeting its business objectives in all parts of the value chain. These business relationships are relevant in terms of business development and not for shareholder interests, due to the nature of our ownership structure (described in GRI 3-1). The business relationships include, but are not limited to, suppliers of raw materials, suppliers of sourced products, suppliers of services, governmental entities, certification organizations, etc.

A list of business partners in relation to our impact on the economy, environment, and people can be found in GRI 2-28.

### Significant changes during the reporting period

We have seen various changes to our global business operations and supply chain throughout this reporting period:

- In the financial year 2021/2022, a consolidation process was initiated

across ABENA's central business operations. The consolidation process includes centralization of the departments within finance, logistics, legal, IT, compliance, and marketing. The consolidation is not yet concluded.

- In November 2021, ABENA acquired MediSens Wireless Inc., a wearable sensor platform enabling real-time detection of moisture. MediSens has been a business partner to ABENA's digital incontinence solution ABENA Nova since 2016.
- On February 25, 2022, ABENA stopped all business activities in Russia until further notice. This means that no goods have been imported to or exported from Russia from this date until the end of the reporting period on April 30, 2022.

### Employees

GRI 2-7 | GRI 2-8

We are proud to be an equal-opportunity employer. We recruit and train employees without discrimination based on race, color, gender, age, nationality, sexual orientation, religion, or any other legally protected factor. For that reason, we do not collect data on any of these topics.

Below is the number of employees divided by country. The number of employees is calculated as full-time equivalents (FTE).

Country	Number of employees
Denmark	1,166
The Netherlands	69
Norway	26
North America	46
Finland	20
Poland	84
Russia	20
Germany	236
Slovenia	20
Asia	3
Sweden	138
UK	29
France	152
<b>Total</b>	<b>2,009</b>

Data on the number of permanent, temporary, non-guaranteed hours employees, full-time employees, and part-time employees in a breakdown by gender and by region is currently not collected. We are in the process of deciding whether this data collection should be initiated. The same goes for significant fluctuations during the reporting period and data on the number of workers who are not employees, which is currently not collected.

Workers who are not employees are those people who are not ABENA employees and whose work is controlled by any ABENA entity included in this sustainability report.



## Governance

GRI 2-9	GRI 2-10	GRI 2-11
GRI 2-12	GRI 2-13	GRI 2-14
GRI 2-15	GRI 2-16	GRI 2-17
GRI 2-18	GRI 2-19	GRI 2-20
GRI 2-21		

### Governance and the highest governance body

Creating transparency is the most important objective of our governance and governance structure. Our governance structure operates across all levels of our organization, to ensure deliveries of our 2030 sustainability commitments.

#### Executive Committee

Our Executive Committee is ABENA's highest governance body. The Executive Committee consists of seven people; four men (57%) and three women (43%). Three members are executives of ABENA (43%) and four are non-executives (57%). The Chairman of the Executive Committee is a senior executive as well as the Managing Director of ABENA Produktion A/S.

ABENA is a family-owned company. All members of the Executive Committee are

appointed by the acting Executive Committee based on their qualifications in relation to ABENA's business operations. For stakeholder representation, the Executive Committee includes two external, non-executive members who represent their respective fields of expertise, namely accounting and legal matters.

Members of the Executive Committee are appointed on an open-end agreement. Some of the members of the Executive Committee also hold a seat in other Boards of Directors, but none of these are in conflict with ABENA's interests.

The daily management of ABENA's activities is carried out by the Management Board. They represent ABENA's key areas of operation and oversee ABENA's impact on the economy, environment, and people throughout the entire value chain.

The Management Board consists of nine senior executive managers; eight men (89%) and one woman (11%). Two of the members are also executive members of the Executive Committee. Three of the Management Board members are represented in ABENA's Sustainability Priority Board.

ABENA's Sustainability Priority Board is responsible for making the strategies for our work with sustainability. It is

further responsible for overseeing that sustainability initiatives are implemented successfully across our global organization.

The Sustainability Priority Board consists of a total of six members, who are equally represented by gender and roles as executives/non-executives. The members are invited to join the Board based on their relevance to ABENA's development and implementation of sustainability initiatives on a global scale. This covers ABENA's production, sourcing, product development, and marketing/communication activities.





### Role of the highest governance body in overseeing the management of impacts

There has been an increased societal expectation for companies to take an active approach to improve the standards and procedures for reaching sustainable development.

Over the years, ABENA’s Executive Committee has adapted the business strategy and vision to reflect the sustainability work that has been ongoing since our foundation in 1953. In 2021-2022, ABENA’s Executive Committee initiated and approved our commitment to meet the three, internal climate targets and four of the United Nation’s SDGs by 2030. As of May 2022, our sustainability commitment was included in our vision for the future. That is because we want to explicitly stress our obligations within the economy, environment, and people to our stakeholders.

Our vision now reads:  
We aim to provide the best quality of life to users of our disposables – always with sustainability in mind.

The Executive Committee meets four times per year. During the meetings, the Executive Committee is presented with an update on our sustainability work in relation to the

economy, environment, and people. This is managed by the Chairman of the Board, who also holds the chair of ABENA’s Sustainability Priority Board.

Through the Management Board and Sustainability Priority Board, the Executive Committee is presented with input on sustainability topics from stakeholders inside and outside the organization. This includes insights from salespeople, marketing, customers, etc. All insights are assessed and taken into consideration in relation to our business conduct and strategic direction.

The Executive Committee is presented with incoming sustainability data at the General Assembly held in October 2022. As this report is the first of its kind for ABENA, it is also the first time the Board will be presented with the conclusions of all collected sustainability data across our global operations.

### Delegation of responsibility for managing impacts

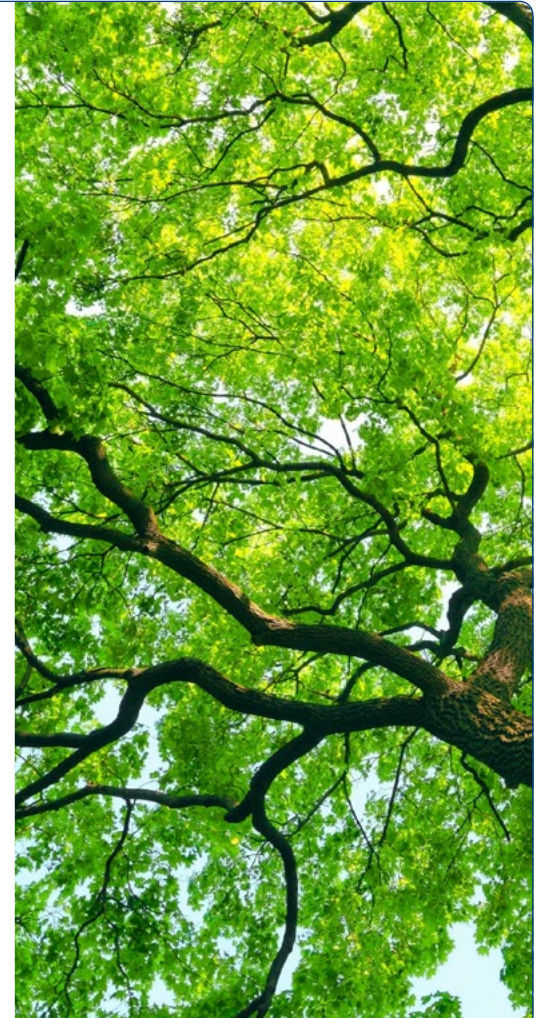
**A decentralized approach to sustainability**  
Building a sustainable future is a job that concerns us all. That is why we take a decentralized approach to meeting our 2030 sustainability commitments. While our Group

initiatives are anchored in the Sustainability Priority Board with reference to the Executive Committee, each ABENA entity is encouraged to and supported in developing their own initiatives and action plans. Each ABENA entity included in this sustainability report (listed in GRI 2-2) has one on-site Sustainability Ambassador, who is trained by our CSR & Quality Manager and ABENA Global Supply’s Sustainability Manager. Our local Sustainability Ambassadors are responsible for reporting data on the entity’s sustainability work in Cemasy.

The Sustainability Ambassadors are further responsible for encouraging sustainability progress and collecting ideas for the sustainable development of our products or local business procedures. This is reported to our CSR & Quality Manager on an ongoing basis, who brings insights to our Sustainability Priority Board.

### The role of ABENA’s Sustainability Priority Board

While the Executive Committee sets ABENA’s overall sustainability direction based on input from the Management Board and the Sustainability Priority Board, the Sustainability Priority Board is responsible for overseeing our work with sustainability and notifying the Executive committee of progress.





The Sustainability Priority Board meets every fourth week to make the strategies and framework changes necessary to secure implementation and progress on sustainability initiatives throughout our value chain. The Sustainability Priority Board notifies the Executive Committee of all progress and activities related to sustainability, prior to the four annual Executive Board meetings.

The six members of ABENA’s Sustainability Priority Board represent ABENA’s global business operations. The members represent ABENA’s production, sourcing, product development, and marketing/communication activities.

Our CSR & Quality Manager also holds a chair on the Priority Board. The CSR & Quality Manager is – together with ABENA Global Supply’s Sustainability Manager – responsible for promoting new initiatives and facilitating ideas into concrete solutions, staying updated on the latest legislation, educating employees on ABENA’s sustainability commitments, training in the use of Cemasy, and overseeing cross-operational collaboration on sustainability projects.

**Online sustainability training courses**

New colleagues are encouraged to complete

our sustainability training course either online (through the e-learning platform TalentLMS) or physically at a workshop. The course introduces our approach to sustainability and our 2030 commitments. The purpose of the course is to create a common understanding of sustainability and explain the significant role that everyone has in securing sustainable development.

In 2020/2021, 65% of employees in ABENA had completed the training online, while an unknown number has received in-person training via workshops.

**Role of the highest governance body in sustainability reporting**

Our Executive Committee is responsible for reviewing and approving the reported information as well as the material topics presented in this sustainability report. This takes place at the General Assembly in October 2022, at the same time as the financial report 2021/2022 is reviewed and approved.

**Conflicts of interest**

Due to the ownership structure of ABENA described in GRI 2-9 and GRI 2-11, the processes for describing how conflicts of interest within the highest governance

body are prevented and mitigated are not applicable. ABENA is a family-owned company with the family being represented in the highest governance body.

**Communication of critical concerns**

Securing safe and equal working conditions for our own employees and our suppliers’ employees is a high priority for everyone at ABENA.

Early identification and detection of potential risks are therefore important for us so these can be solved immediately, thus not evolving into actual risks. We identify risks and critical concerns through internal and external audits and via our Whistleblower hotline.

Whistleblower reports are handled by Got Ethics, an independent third-party organization. It is up to each individual to decide to whom Got Ethics should forward the report. This can be either the chairman of ABENA Group, ABENA’s CEO, or the Internal Audit team. For elaboration, see GRI 2-26 Mechanisms for seeking advice and raising concerns.

The total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period are:

	2019/2020	2020/2021	2021/2022
Investigated compliance complaints	2	1	0
Substantiated compliance violations	0	0	0
Of which leading to disciplinary measures	0	0	0
Thereof cases with dismissals/ voluntary resignations	0	0	0
Thereof cases with only warning letters	0	0	0



### Highest governance body performance, remuneration, and compensation

#### Collective knowledge of the highest governance body

Internal education and knowledge-sharing are prioritized across all ABENA’s business operations and entities. Due to the overlap of members of the Executive Committee, the Management Board, and the Sustainability Priority Board, insights on legislation and movements within sustainable development are shared cross-operational on an ongoing basis. The Executive Committee’s two external members further bring relevant information from their fields of expertise to the Executive Committee.

#### Evaluation of the highest governance body

The sitting Executive Committee appoints its own members. There is no fixed process in place for evaluating the performance of ABENA’s Executive Committee and overseeing the management of ABENA’s impacts on the economy, environment, and people.

The Chairman of the Executive Committee assesses the members’ qualifications and competencies in relation to ABENA’s business operations and visions before the appointment of new members.

#### Remuneration policies

ABENA has a remuneration process that determines remuneration and remuneration policies for members of the highest governance body and senior executives. Due to confidentiality restraints, the process is not publicly available.

#### Annual total compensation ratio

Due to confidentiality restraints, it is not possible to report the annual total compensation for ABENA’s highest-paid individuals and the median annual total compensation for all employees.

It is further not possible to calculate the median annual total compensation for all employees as a result of ABENA’s organizational structure, where not all departments are centralized at ABENA’s headquarters.

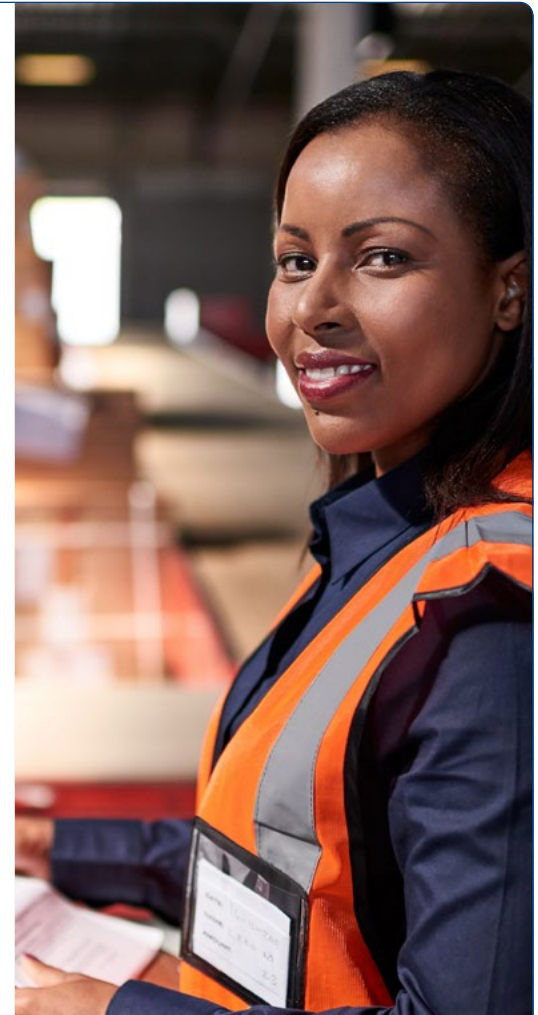
## Strategy, policies and practices

GRI 2-23	GRI 2-24	GRI 2-25
GRI 2-26	GRI 2-27	GRI 2-28

#### Policy commitments

Our standards for responsible business conduct affect our entire organization as well as our suppliers. Our commitment to secure responsible business conduct through all our activities is embedded in ABENA’s DNA and reflected in our corporate strategy.

ABENA has been a signatory to United Nation’s Global Compact (UNGC) since 2002. The UNGC encourages businesses worldwide to adopt sustainable and socially responsible policies and to report on their implementation. ABENA complies with the 10 principles of the UNGC concerning human rights, labor, environment, and anti-corruption. ABENA is proactively suggesting and strongly recommending suppliers and business partners alike that they should live up to and participate in the 10 UNGC principles. Internal and external customers are encouraged to participate in the initiative to make it an all-encompassing success.





We have a long-term history of implementing measures that ensure responsible business conduct

Each year, ABENA completes a status report, which is published on the UNGC's website for the public to see. The report can be found here [↗](#)

In addition to the UNGC, ABENA's entities meet various different commitments on responsible business conduct. Due to the ongoing centralization of ABENA's business functions and operations, as reported in GRI 3-1, our policy commitments for responsible business conduct are still in the process of centralization.

This means that some of our policy commitments are rooted in different company entities. Combined, they comprise a complete compilation of ABENA's business.

We want to promote transparency in all our business operations. Therefore we have started the initial process of making a common policy document that collects all our commitments to responsible business conduct. This document will include all our commitments to authoritative intergovernmental instruments, due diligence, precautionary principles, and respecting human rights.

ABENA's work with due diligence is prioritized in those areas where we have the greatest potential to make a positive

difference. This means that our due diligence work is focused on those countries, from where we source our products. Our due diligence work related to amfori BSCI is undertaken by ABENA A/S' Compliance department.

Our policy commitments are communicated internally and externally to our stakeholders, listed in GRI 2-29. This is practiced on our intranet, via our global and local websites, in tenders and other sales materials, in supplier surveys, and various marketing and communication materials.

Below are our key policy commitments divided into ABENA's production setup and sourcing setup, cf. GRI 2-6. All our policy commitments are approved by ABENA's Executive Committee.

#### Policy commitments related to ABENA's production setup

Our due diligence and remediation of potential non-compliances are mainly focused on our sourcing activities, where we have the greatest opportunities for making a positive difference. Nevertheless, we have a long-term history of implementing measures that ensure responsible business conduct across our production supply chain as part of our long-term support of the UNGC.

As part of the ongoing change of ABENA's organizational structure, it is our ambition to transfer the management of our UNGC commitment from ABENA Produktion A/S to ABENA Holding.

#### Embedding policy commitments

The responsibility of embedding ABENA Produktion A/S' policy commitments lies with the Managing Director. The responsibility is partially allocated to ABENA's CSR & Quality Manager, who is employed in ABENA Produktion A/S. The CSR & Quality Manager is responsible for integrating the policy commitments into operational policies and procedures. This is done based on input from internal and external audits and on recommendations from external certification bodies. Internal training on the policy commitment takes place through internal audits.

ABENA Produktion A/S' suppliers sign a supplier survey when they enter a business agreement with ABENA. The survey is based on the standards and certifications that ABENA Produktion A/S complies with as well as ABENA Produktion A/S' Code of Conduct (which is based on the 10 principles of the UNGC and amfori BSCI).



The survey asks suppliers to report on the following procedures:

- Quality management
- Corporate Social Responsibility (CSR)
- Sustainability (energy use and UN SDGs)
- Environmental sustainability
- Social Accountability (member associations and human rights)
- Risk management.

The survey is a contract between ABENA and the supplier and is not publicly available. ABENA Produktion A/S' CSR & Quality Manager carefully goes through the answers in incoming supplier surveys. Whenever a supplier reports that it holds a certification, we collect proof of the certification. Simultaneously, we register the certification expiry dates and ask for proof of renewed certificates when the former is expired.

Our suppliers re-sign the survey approx. every 5th year, or when new additions are made.

#### Policy commitments related to ABENA's sourcing setup

Through our worldwide operations, we source products from a number of countries. Some of these countries are defined as 'high-risk'. As we take our responsibility to avoid any human rights violations very seriously, our primary due diligence focus lies within our sourcing setup.

In practice, this means that we have implemented measures to prevent any violations in addition to our commitment to the UNGC. We endorse and apply the amfori BSCI Code of Conduct via ABENA A/S. ABENA A/S is the legal entity of ABENA's sourcing setup, and the company is responsible for all sourcing of products for ABENA's global sales organizations.

amfori BSCI's Code of Conduct, as well as its supporting documents and tools, are based on, and refer to:

- United Nations (UN) Universal Declaration of Human Rights
- International Labour Organization (ILO) Conventions and Recommendations
- UN Guiding Principles on Business and Human Rights (UNGPR)
- OECD Guidelines for Multinational Enterprises
- UN Children's Rights and Business Principles
- Gender Dimensions of the UN Guiding Principles on Business and Human Rights
- OECD Sectoral Guidance Documents.

As part of the ongoing change of ABENA's organizational structure, it is our ambition to transfer the amfori BSCI certificate from ABENA A/S to ABENA Holding.

#### Embedding policy commitments

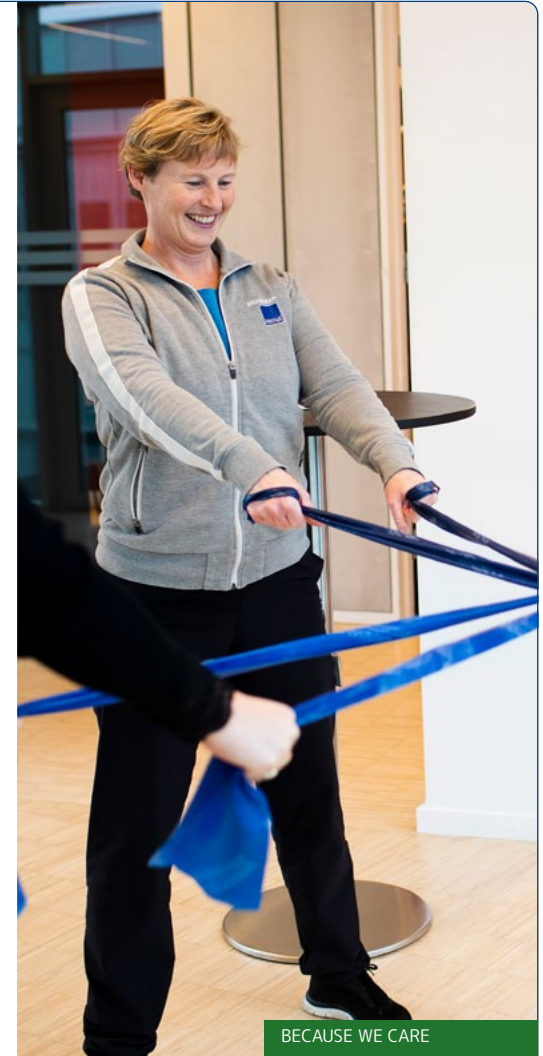
Our membership in amfori BSCI dates back

to 2013. Through amfori BSCI, we promote trade and create social improvements across our sourcing supply chain. We want to ensure that human rights are respected.

We ask our sourcing suppliers to sign our Code of Conduct, which is based on amfori BSCI. By signing the Code of Conduct, our suppliers declare their commitment to:

- Adopt a social management system
- Create worker involvement and protection
- Protect the rights of freedom of association and collective bargaining
- Ensure no discrimination, violence, or harassment
- Ensure fair remuneration
- Ensure decent working hours
- Ensure occupational health and safety
- Ensure no child labor
- Ensure special protection for young workers
- Ensure no precarious employment
- Ensure no bonded, forced labor, or human trafficking
- Ensure protection of the environment
- Ensure ethical business behavior.

Suppliers of high concern undergo social audits. The results are evaluated by our compliance specialists together with the supplier. If a supplier is not amfori BSCI audited, we also accept a SMETA certification.



We use independent management schemes to document our own as well as our suppliers' management procedures and sustainability progress

In January 2022, ABENA A/S revised our sourcing supplier Code of Conduct. It was updated according to the revision of amfori BSCI's Code of Conduct. As a result, our suppliers have been asked to re-sign and return the updated Code of Conduct.

Our CSR supply chain policy is internally available and externally available upon request.

#### ABENA's Ethical Guidelines

In addition to policy commitments related to our production and sourcing setups, our corporate culture is guided by ABENA's Ethical Guidelines. The Ethical Guidelines are developed by our legal department (placed under ABENA Holding A/S).

The Ethical Guidelines primarily help to define the expectations placed on ABENA and its employees. The Ethical Guidelines guide us and help focus on what we can and must do. In addition, the Ethical Guidelines help employees understand what they can and should report if they become aware of any non-compliance with local laws or any of the policy commitments mentioned above. The purpose is to support the employee to make the right decision, although the right decision might not be an easy decision to make.

ABENA's Ethical Guidelines describe our policies on several relevant topics.

The topics include:

- How to create a healthy and safe work environment
- Policies on intake of alcohol and drugs during work hours
- How to avoid conflicts of interest
- Policies on bribery and giving and receiving presents
- Policies on anti-corruption, money laundering, and tax conditions
- Compliance with quality and product safety
- Protection of information, rights, and property
- Sustainability practices.

The guidelines are approved by ABENA's CEO and available on our global website [🔗](#)

Everyone employed in one of ABENA's Danish entities receives the guidelines upon signing a contract.

#### Embedding policy commitments

All employees employed in ABENA's entities in Denmark go through mandatory training in ABENA's Ethical Guidelines, which is conducted by ABENA's legal department (placed under ABENA Holding A/S). The Managing Directors of each of ABENA's subsidiaries is responsible for conducting the training to his/her local employees.

The guidelines are available in seven languages and follow local legislation. If the Ethical Guidelines are stricter than local legislation, ABENA's Ethical Guidelines are valid. It is our ambition to train all employees in each ABENA subsidiary during the next reporting year.

#### Remediation of negative impacts

Our management approach for remediation sets out to detect and avoid negative impacts through our supply chain. This is supported by our focus on independent third-party certifications (addressed in GRI 3-3).

#### Remediation related to ABENA's production setup

In addition to ABENA Produktion A/S' supplier survey (cf. GRI 2-23), we use independent management schemes to document our own as well as our suppliers' management procedures and sustainability progress. These are supported by internal and external audits and through the many ecolabels and certificates we live up to.

#### Remediation related to ABENA's sourcing setup

Our processes for remediation and due diligence are based on our membership of amfori BSCI. Focus is on those areas where we have the greatest opportunity for making a positive difference. That is in those





high-risk countries where we source our products (cf. GRI 2-23).

It is a requirement in our Code of Conduct that suppliers should have grievance mechanisms in place, where their staff can report any non-compliance. amfori BSCI audits the accessibility to grievance mechanisms, how any non-compliances are handled, etc. Each supplier handles stakeholder involvement differently and outside of ABENA’s influence. However, we still follow up on grievance mechanisms through external amfori BSCI audits.

As our sourced products are produced at factories outside our ownership structure, we do not have direct access to the local staff working at these factories. We are still, however, physically present close to the factories with local employees in ABENA local offices in the countries from where we source our products. Our local employees are in close and continuous dialogue with our amfori BSCI suppliers.

Any cases of non-compliance at our suppliers’ factories can be reported to ABENA through either an amfori BSCI audit or through our Whistleblower hotline (see GRI 2-26). All incoming amfori BSCI reports are scrutinized by ABENA’s compliance department and product specialists.

Any cases of non-compliance with our supplier Code of Conduct are remediated together with the supplier.

Our philosophy is first and foremost to focus on remediation and improving working conditions rather than immediate termination of contracts in case of non-compliance. This is to make sure that the working conditions are remediated, and conditions improved for the employees in our supply chain in the long term.

We track the effectiveness of our grievance mechanisms through close dialogue with our sourcing suppliers, who inform us of any progress. The effectiveness is further tracked through amfori BSCI’s online platform (“amfori Sustainability Platform”) and through follow-up audits.

### Mechanisms for seeking advice and raising concerns

We practice flat hierarchies and a value-based corporate culture, focusing on trust, fairness, and cooperation. We promote transparency and invite everyone to speak up about potential or concrete critical cases. The goal is to create a safe working environment where people feel listened to and respected.

We have several practices in place for individuals to seek advice and raise concerns about responsible business conduct within our business operations and in relation to our business relationships. These are elaborated below.

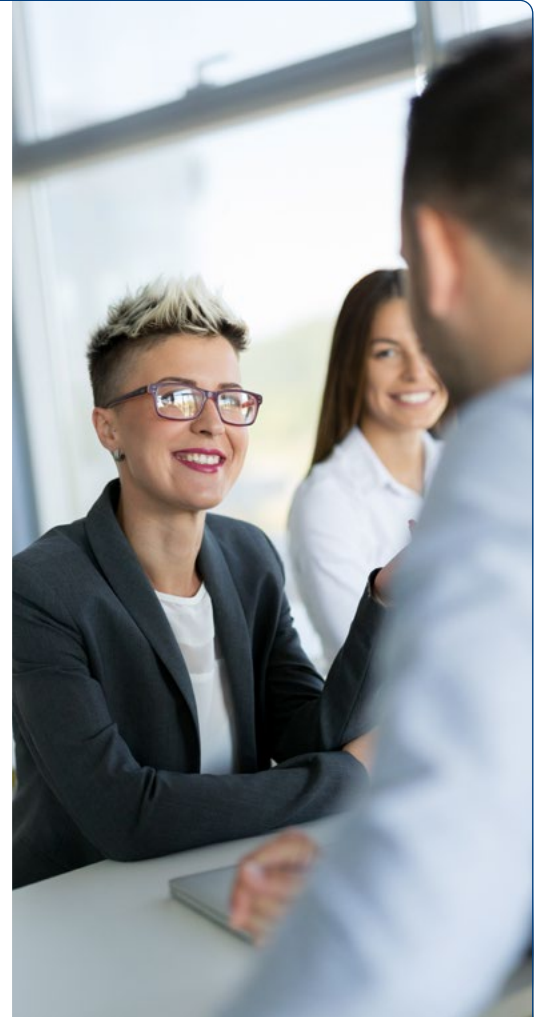
### Whistleblower hotline

Our whistleblower hotline helps individuals to report any suspicion of unethical conduct. The whistleblower hotline is open for anyone connected to ABENA. The hotline is publicly available in 12 languages, and it is up to each individual to decide if the report should be treated strictly confidential and anonymously. The reports are handled by an independent third-party Got Ethics to secure independent handling of such reports. It is up to each individual to decide who Got Ethics should forward the report to; the chairman of ABENA Group, ABENA’s CEO, or the Internal Audit team. All communication on a report is handled through the whistleblower system.

The whistleblower hotline can be accessed through ABENA’s intranet and is publicly available on ABENA’s global website [↗](#)

### Voice of ABENA

Every second year, we conduct an internal, global employee satisfaction survey, Voice of ABENA. The survey is facilitated through an independent third-party consultancy





agency and thus provides each employee with the opportunity to account for his or her personal views on ABENA's business conduct completely anonymously.

#### Liaison and Working Environment Committee

Our employees have the opportunity to raise concerns about the working environment and/or unethical conduct to the Liaison and Working Environment Committee. The Liaison and Working Environment Committee addresses various topics related to maintaining a healthy, safe, and respectful working environment. The topics addressed in the Committee should be of a more practical day-to-day character than whistleblower reports.

Eight ABENA headquarters departments are represented in the Committee with two members each. One of the two members is appointed by the department's Managing Director, and the other member is a volunteer. In case two or more candidates want to volunteer as department representatives, the second member is democratically elected through anonymously voting within the specific department.

The Committee is elected for a two-year period at a time. ABENA's CEO is Chairman of the Committee.

#### External audits

We hold a wide range of third-party certifications, such as ISO 14001, ISO 45001, ISO 50001, SMETA, and multiple ecolabels (see pages 22-23). As part of the auditing process, top management and employees are interviewed to demonstrate how we comply with the criteria for the given certification. These interviews are by definition confidential as they are not intended to test the individual employees, but rather ABENA as an employer. The certifications are externally audited either annually or upon request, just as they are either announced or unannounced to give a valid insight into ABENA's products and management processes. The auditor interviews employees who hold a position or function related to the audit/topic in question.

#### Compliance with laws and regulations

We strive for full legal and regulatory compliance. In this reporting period, there have been no incidents of non-compliance with laws and regulations which has caused us to be fined or in any other way sanctioned by external authorities or customers.

#### Membership associations

We engage in numerous partnerships with organizations and certification bodies that actively drive sustainability. Below is

a non-exhaustive overview of industry associations, initiatives, and relevant strategic partners.

#### Reporting standards and frameworks

- GRI
- UN SDGs.

#### Membership associations

- Byggmaterialhandlarna (ABENA AB)
- Förpackningsinsamlingen (FTI) (ABENA AB)
- KEPA (ABENA AB)
- Förpackningsinsamlingen (Finess Hygiene AB)
- Swedish Medtech (ABENA AB, Finess Hygiene AB)
- Business Aabenraa (ABENA A/S)
- Dansk Rengøringsteknisk Forening (ABENA A/S)
- Dansk Selskab for Sårheling (ABENA A/S)
- DIRA (ABENA A/S)
- eSmiley (ABENA A/S)
- Fødevareklubben (ABENA A/S)
- IKA (ABENA A/S)
- Kontinensforeningen (ABENA A/S)
- Medtech Denmark (ABENA A/S)
- Rådet for Bedre Hygiejne (ABENA A/S)
- Sailab- Med Tech Finland ry (ABENA Finland OY)
- Group' Hygiène (ABENA Frantex S.A.)
- BVMD-Bundesverband Medizintechnologie e.V. (ABENA GmbH)
- BVMW- Bundesverband Mittelständische Wirtschaft (ABENA GmbH)

- MVO Nedeland (ABENA Healthcare B.V.)
- Nefemed (ABENA Healthcare B.V.)
- MedTech Slovenija (ABENA Helpi d.o.o.)
- Health care Denmark (ABENA Holding A/S)
- Emballasjekonvensjonen (ABENA Norge AS)
- Etisk Handel Norge (ABENA Norge AS)
- Grønt Punkt Norge (ABENA Norge AS)
- RENAS (ABENA Norge AS)
- Organization Of Employers For The Medical Industry (ABENA Polska Sp. z.o.o)
- Polish Chamber of Commerce for Medical Devices (ABENA Polska Sp. z.o.o)
- Scandinavian-Polish Chamber of Commerce (ABENA Polska Sp. z.o.o)
- Confederation of Danish Industry (ABENA Produktion A/S, ABENA A/S)
- EDANA (ABENA Produktion A/S)
- The Danish Plastics Federation (ABENA Produktion A/S)
- Waste and Resource Network Denmark (DAKOFA) (ABENA Produktion A/S)
- Absorbent Hygiene Product Manufacturers Association (AHPMA) (ABENA UK Ltd.)
- Greater Birmingham Chamber of Commerce (ABENA UK Ltd.)
- Institute of Directors (IOD) (ABENA UK Ltd.).

#### Initiatives

- UN Global Compact (ABENA Produktion A/S)
- amfori BSCI (ABENA A/S).

## Stakeholder engagements

GRI 2-29 | GRI 2-30

### Approach to stakeholder engagement

Stakeholder engagement is an essential part of responsible business practice. It is key to capturing views and insights as well as ensuring inclusiveness across our global organization.

In 2021, we undertook a materiality topic assessment to determine the topics related to this sustainability report. Throughout the process, we identified our most relevant internal and external stakeholder groups together with the key topics and concerns raised.

The assessment prioritizes the following stakeholder groups whose views impact ABENA's sustainability vision:

- Customers and Consumers
- Employees
- Suppliers
- Executive Committee and Management Board
- Regulators and Authorities.

These stakeholder groups are engaged through open, ongoing dialogues and surveys. These activities help us understand customer expectations and market needs for sustainable business conduct. Through these activities, we also gain insights into the priority and definition of our materiality topics (cf. GRI 3). For employees, the dialogue is supported by an internal employee satisfaction survey, Voice of ABENA. We also participate actively in conferences, industry partnerships, and other trade associations.

### Collective bargaining agreements

We recognize and respect the right to collectively bargain in accordance with applicable law. This also covers our supply chain, through our commitment to UNGC (Principle 3) and our membership in amfori BSCI. Data on the number of employees covered by collective bargaining agreements is thus not available.





# Methodology and reporting practices





## Methodology and reporting practice

### GRI content index

ABENA has reported in accordance with the GRI Standards for the period May 1, 2021 to April 30, 2022. ABENA's Executive Committee has reviewed and approved the report, including ABENA's material topics.

The report is prepared with reference to the Global Reporting Initiative (GRI) Standards 2021, considering the following GRI standards:

#### Economic topics

- GRI 201: Economic Performance (2016)

#### Environmental topics

- GRI 203: Energy (2016)
- GRI 305: Emissions (2016)
- GRI 306: Waste (2020)

#### Social topics

- GRI 406: Non-discrimination (2016)
- GRI 408: Child Labor (2016)
- GRI 409: Forced or Compulsory Labor (2016)
- GRI 414: Supplier Social Assessment (2016)





Disclosures	Reference	Omission (part omitted, reason, explanation)
<b>The organization and its reporting practices</b>		
GRI 2-1: Organizational details	Page 46	
GRI 2-2: Entities included in the organization's sustainability reporting	Page 46	
GRI 2-3: Reporting period, frequency and contact point	Page 47	
GRI 2-4: Restatements of information	Page 47	
GRI 2-5: External assurance	Page 47	Part-omitted. Will be available in next report.
<b>Activities and workers</b>		
GRI 2-6: Activities, value chain and other business relationships	Page 47	
GRI 2-7: Employees	Page 49	Part-omitted. Data will be available in next report.
GRI 2-8: Workers who are not employees	Page 49	Omitted. Information unavailable.
<b>Governance</b>		
GRI 2-9: Governance structure and composition	Page 50	
GRI 2-10: Nomination and selection of the highest governance body	Page 50	
GRI 2-11: Chair of the highest governance body	Page 50	
GRI 2-12: Role of the highest governance body in overseeing the management of impacts	Page 51	
GRI 2-13: Delegation of responsibility for managing impacts	Page 51	
GRI 2-14: Role of the highest governance body in sustainability reporting	Page 52	
GRI 2-15: Conflicts of interest	Page 52	
GRI 2-16: Communication of critical concerns	Page 52	
GRI 2-17: Collective knowledge of the highest governance body	Page 53	
GRI 2-18: Evaluation of the performance of the highest governance body	Page 53	





Disclosures	Reference	Omission (part omitted, reason, explanation)
GRI 2-19: Remuneration policies	Page 53	Omitted. Confidentiality restraints.
GRI 2-20: Process to determine remuneration	Page 53	Omitted. Confidentiality restraints.
GRI 2-21: Annual total compensation ratio	Page 53	Omitted. Confidentiality restraints.
Strategy, policies and practices		
GRI 2-22: Statement on sustainable development strategy	Page 3, 25	
GRI 2-23: Policy commitments	Page 53	
GRI 2-24: Embedding policy commitments	Page 54	
GRI 2-25: Processes to remediate negative impacts	Page 56	
GRI 2-26: Mechanisms for seeking advice and raising concerns	Page 57	
GRI 2-27: Compliance with laws and regulations	Page 58	
GRI 2-28: Membership associations	Page 58	
Stakeholder engagement		
GRI 2-29: Approach to stakeholder engagement	Page 59	
GRI 2-30: Collective bargaining agreements	Page 59	Part-omitted. Information unavailable.
GRI 3		
GRI 3-1: Process to determine material topics	Page 27	
GRI 3-2: List of material topics	Page 28	
GRI 3-3: Management of material topics	Page 29	





Disclosures	Reference	Omission (part omitted, reason, explanation)
<b>Material topic: Economic performance</b>		
<b>GRI 201: Economic performance (2016)</b>		
GRI 1-1: Topic management disclosures	Page 42	
GRI 201-1: Direct economic value generated and distributed	Page 42	
GRI 201-2: Financial implications and other risks and opportunities due to climate change	-	Omitted. Information unavailable.
GRI 201-3: Defined benefit plan obligations and other retirement plans	-	Part-omitted. Information unavailable.
GRI 201-4: Financial assistance received from government	-	Part-omitted. Information unavailable.
<b>Material topic: Climate change</b>		
<b>GRI 302: Energy (2016)</b>		
GRI 1-1: Topic management disclosures	Page 33	
GRI 302-1: Energy consumption within the organization	Page 33	
GRI 302-2: Energy consumption outside of the organization	Page 34	
GRI 302-3: Energy intensity	-	Omitted. Information unavailable.
GRI 302-4: Reduction of energy consumption	-	Omitted. Information unavailable.
GRI 302-5: Reductions in energy requirements of products and services	-	Omitted. Information unavailable.
<b>GRI 305: Emissions (2016)</b>		
GRI 1-1: Topic management disclosures	Page 35	
GRI 305-1: Direct (Scope 1) GHG emissions	Page 35	
GRI 305-2: Energy indirect (Scope 2) GHG emissions	Page 35	
GRI 305-3: Other indirect (Scope 3) GHG emissions	Page 35	
GRI 305-4: GHG emissions intensity	-	Omitted. Information unavailable.







Disclosures	Reference	Omission (part omitted, reason, explanation)
GRI 305-5: Reduction of GHG emissions	-	Omitted. Information unavailable.
GRI 305-6: Emissions of ozone-depleting substances (ODS)	-	Omitted. Information unavailable.
GRI 305-7: ENitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	Omitted. Information unavailable.
<b>Material topic: Circular economy</b>		
<b>GRI 306: Waste (2020)</b>		
GRI 1-1: Topic management disclosures	Page 37	
GRI 306-1: Waste generation and significant waste-related impacts	Page 37	
GRI 306-2: Management of significant waste-related impacts	Page 37	
GRI 306-3: Waste generated	Page 38	
GRI 306-4: Waste diverted from disposal	Page 39	
GRI 306-5: Waste directed to disposal	Page 40	
<b>Material topic: Standards and ecolabels</b>		
N/A		
Topic management	Page 41	No GRI topic standards available.
<b>Material topic: People and society</b>		
<b>GRI 406: Non-discrimination (2016)</b>		
GRI 1-1: Topic management disclosures	Page 43	
GRI 406-1: Incidents of discrimination and corrective actions taken	Page 43	
<b>GRI 408: Child labor (2016)</b>		
GRI 1-1: Topic management disclosures	Page 43	
GRI 408-1 Operations and suppliers at significant risk for incidents of child labor	Page 43	



Disclosures	Reference	Omission (part omitted, reason, explanation)
<b>GRI 409: Forced or compulsory labor (2016)</b>		
GRI 1-1: Topic management disclosures	Page 43	
GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 43	
<b>GRI 414: Supplier social assessment (2016)</b>		
GRI 1-1: Topic management disclosures	Page 44	
GRI 414-1: New suppliers that were screened using social criteria	Page 44	
GRI 414-2: Negative social impacts in the supply chain and actions taken	Page 44	



### Data results

The data presented in this report cover the ABENA Group, including all subsidiaries and own operated production facilities.

This report is the ABENA Group's first sustainability report, and this year's data will form the base for future performance and tracking of effects. We will update and

specify our Group ambitions and actions towards 2030, based on the incoming data presented in this report.

Below you will find an overview of the ABENA Group's sustainability KPIs and results in relation to the defined material topics.

KPIs	Results	2030 commitment
<b>Economic performance</b>		
Turnover	DKK 6.3bn	
<b>Climate change</b>		
tCO <sub>2</sub> e	21,075.2 tCO <sub>2</sub> location based 17,187 tCO <sub>2</sub> market based	 
Total kwh	92,681,800 kwh	
Investments in energy efficiency on own production sites in DKK	807,006 DKK	
% of energy consumption from renewable resources in total	29.4%	



KPIs	Results	2030 commitment
------	---------	-----------------

Circular economy		
------------------	--	--

% of waste recycled (production sites)	Rul-let A/S – N/A Abena Produktion A/S – 87.7% Abena Frantex S.A. – 99.8% Finess Hygiene AB – 13%	
% of own active item numbers that contain recycled content (>50%)	Due to PIM system updates, it has not been possible to make a baseline number.	
% of own active item numbers that contain bio-based content (>50%)	Due to PIM system updates, it has not been possible to make a baseline number.	

Standards and ecolabels		
-------------------------	--	--

Own companies with ISO 14001	6 out of 23 (26%)	
% of own active item numbers with FSC/PEFC certificate	613 out of 38,218 (1.6%)	
% of own active item numbers with FSC 100% certificate	59 out of 38,218 (0.2%)	
% of own active item numbers with at least 1 eco-label of the approved eco-label list	13,694 out of 38,218 (35.8%)	
ISO 50001 on own production sites	1 out of 4 (25%)	

People and society		
--------------------	--	--

Number of own companies with SMETA or similar certification	1/23	
Number of companies compliant with ABENA's discrimination and ethics policy	A global policy document, including statements on ABENA's discrimination and ethics policy, will be developed during the next reporting period.	
Number of own active suppliers that have gone through either BSCI, SMETA or similar (those from who we buy for >500,000 DKK/ yearly)	123/1,641	
Number of own suppliers who have signed the ABENA Code of Conduct (CoC)	697/1,641	
Number of education agreements (internships etc.)	49	