



2021-2022

SUSTAINABILITY REPORT

ABENA GROUP





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About this report

This report is the ABENA Group’s first sustainability report. This year’s data will form the base for future performance and tracking of effects. The content and data in this report summarizes the ABENA Group’s combined sustainability highlights in the financial year 2021/2022.

With this report, we aim to provide transparent and balanced communication about our progress, strategies, and goals and the impact of our activities on people and planet.

Scope of the report

The data presented in this sustainability report covers data from the entire ABENA Group (hereinafter referred to as ABENA, as the consolidated group of companies). The “Sustainability in ABENA” section highlights results from the past year and unfolds our ambitions towards 2030.

Materiality analysis

In 2022, we conducted our first materiality analysis in accordance with good practice, as specified in the GRI guidelines. By combining our material topics with data from ABENA’s entities, we form the foundation for future progress and measurements. See page 26 for more information.

Methodology and reporting practice

The sustainability report has been prepared with reference to the Global Reporting Initiative’s (GRI) requirements from 2021 (GRI 1, GRI 2, and GRI 3). See more, including our GRI content index and key performance indicators on page 60.



Message from the Chairman of the Board

The journey towards a sustainable future is unpredictable

The past year has certainly been unpredictable. COVID-19 once again played a key role. Critical political tensions and supply shortages are causing unpredictable market situations. We ended the fiscal year 2020/2021 with a reported revenue of DKK 6.3bn. As a global producer, supplier, and employer, this strengthens our focus on securing sustainable development.

Sustainability grows from within

2021 has been a year with focus on building a common understanding of our 2030 vision within the ABENA Group. This approach rests on our philosophy that sustainability is something we achieve together, every day – and that it takes ownership throughout the whole organization.

Raising the bar towards 2030

We aim to improve quality of life for the users of our products - always with sustainability in mind. This vision can only

be made possible with a laser focus on optimizing our products and innovating our business. Tackling climate change is our key priority, and we continue raising our focus on circularity in our products and business development.

As part of our 2030 vision, we will continue to rethink our product compositions and assortment. We are proud to have taken a big leap in the progress of benchmarking our medium-term and long-term strategic sustainability priorities. We remain motivated by our focus on transforming our business in a sustainable direction.

Sustainable growth in a changing world

Sustainability is about continuous development and change - it is not a single destination. The journey towards a sustainable future is unpredictable.

For every step forward, difficult decisions must be made, priorities reshuffled, and the bars for success will be raised.

This is the first sustainability report for the ABENA Group. We aim to provide an overview of what has been achieved so far, and of the milestones ahead. It should be viewed as a status report on the current situation in our unpredictable world. We cannot know for sure what the next years will bring, but we are well prepared to meet the upcoming challenges.

ABENA enters the next year with good momentum and with a clear set of strategic choices that will help deliver another positive year of sustainability progress.

Arne Terp-Nielsen
Chairman of the Board

As part of our 2030 vision, we will **continue to raise the bar and rethink our product compositions and assortment.**

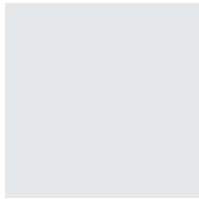
Arne Terp-Nielsen



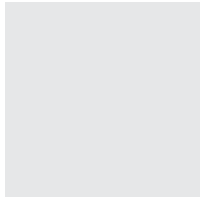
Annual highlights 2021-22

86%
of our employees
are proud to work
at ABENA

+2500
life cycle
assessment
calculations



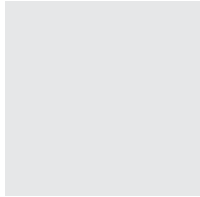
+38,000
products in our
global assortment



20
charging stations
for electrical
cars at our
headquarter

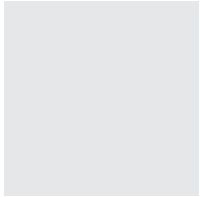
Joined
DAKOFA's Board
on Climate and
Circular Economy

35.8%
ecolabeled
products in our
global assortment

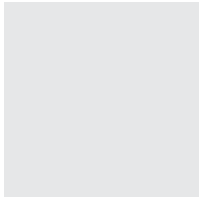


**DKK
6.3bn**
in turnover

0
whistleblower
cases



25%
own production
sites certified
with ISO 50001



+50
new jobs created
worldwide

87.7%
of the waste at
our main factory
in Denmark was
recycled in 2021

49
education
agreements



The facts

ABENA is a global company employing more than 2,000 people and operating in +90 markets around the world. Rooted in the Danish culture, ABENA is founded on a commitment to drive a positive change for nature, society, and our colleagues.

Our product assortment of more than 38,000 products makes up a leading transformation that provides user-focused solutions combined with expert knowledge. We cater to every need, from health care and medical products to products for restaurants and hotels, cleaning and waste management solutions, and so much more.

**Head-
quarter**

in Aabenraa, Denmark

11

subsidiaries

+90

export countries

+38,000

products

**Own
production
facilities**

in Denmark, Sweden,
and France

**DKK
6.3bn**

in revenue (2021/22)



Because we care...



... we have made it our vision to provide the best quality of life to users of our products – always with sustainability in mind.

Sustainability is part of our DNA

Sustainability is not new to us. ABENA was founded as “Sønderjyllands Sækkefabrik A/S” back in 1953. Cleaning, repairing, and reselling jute sacks for the agriculture industry was the original purpose of our company. 69 years later, our dedication to reusing materials and reducing waste while fulfilling our customers’ every need remains the same.



Stronger together

To ABENA, sustainability and CSR mean a clear focus on:

Quality

Our uncompromising commitment to quality means meeting strict standards for sustainability without compromising on product quality.

Environment

The sustainable choice should be the easy choice. We have made it our business to provide sustainable products and solutions while preserving the environment and reducing our negative impact in nature.

Social Responsibility

We have high social responsibility standards for both our organization and our suppliers, and we want to be a fair and inclusive workplace.



Quality



Environment



Social
Responsibility



In 2021/2022, we have worked with four strategic sustainability areas:

1. CLIMATE CHANGE

The majority of our CO₂ emissions originate from energy use. To mitigate climate change, we have launched several initiatives to bring down these emissions, including a change to renewable energy sources, using less raw materials in our products, and prioritizing ecolabels and third-party certificates.

2. CIRCULAR ECONOMY

As a manufacturer, we generate a lot of waste. Therefore, improving the circular economy is high on our agenda. In 2021, 87.7% of the waste at our main factory in Denmark was recycled. At the same time, we have a clear ambition to incorporate bio-based or recycled materials into our products.

3. PEOPLE AND SOCIETY

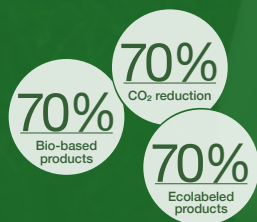
Next to being an employer and manufacturer ourselves, many of our products are sourced from East Asia. We can thus affect thousands of jobs in a positive direction across our supply chain, either directly or indirectly. We want to secure safe and equal working conditions and bring down the number of work-related injuries. In 2022, we have secured jobs for more than 50 new colleagues in our headquarters and subsidiaries compared to the year before.

4. STANDARDS AND ECOLABELS

To help our customers navigate the jungle of sustainability, we are certified to and meet several third-party verified certificates and labels. Ecolabels are a way of measuring progress and performance, guiding purchasing decisions, and encourages behavioral change of both producers and consumers.



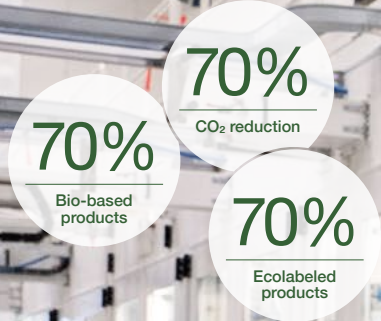
2030 commitments



We want to prove that it is possible to make a positive impact on our supply chain without compromising on the environment, the quality, or our social responsibility obligations.

Our ambitious climate targets and SDGs include a continuous adaption of our product assortment and production sites.





2030 climate target

70% CO₂ reduction

We will adapt our product assortment to a circular economy.

We will use 100% renewable energy and improve energy efficiency.

- **What we did in 2021/2022:**
We established our first baseline number of CO₂ emissions. The total amount of location based emissions was 21075t CO₂.
- **What's next:**
Based on our baseline figures for 2021/2022, we will set annual targets towards 2030. Each year, we will measure total kg CO₂ per DKK turnover. We will evaluate our progress compared to numbers from 1990.



2030 climate target

70% ecolabeled products

We will document our efforts across our own product assortment. We want to increase the numbers of ecolabels in our product assortment. Our focus is on ecolabels that can be approved and verified by a third-party auditor.

- **What we did in 2021/2022:**
35.8% of our global products now carry a third-party verified ecolabel.
- **What's next:**
Based on our baseline figures for 2021/2022, we will set annual targets towards 2030. Each year, we will evaluate our progress based on the percentage of products with at least one ecolabel.



2030 climate target

70% bio-based products

We will adapt our product assortment to a circular economy.

- **What we did in 2021/2022:**
In 2021/2022, we established the necessary processes to create a baseline number of this climate target.
- **What's next:**
We will create a baseline number to evaluate our progress. This will be based on the percentage of item numbers containing bio-based or recycled content.

ABENA's Sustainable Development Goals



SDG 7

We want to minimize our use of energy, reduce CO₂ emissions, and change to renewable energy sources across our productions and office facilities.

In 2021/2022, we:

- established a baseline number of GHG emissions from scopes 1, 2, and 3.
- made +2500 LCA calculations.
- invested in the optimization of energy efficiency.



SDG 8

We want to increase our workforce while securing safe and equal working conditions for our own employees and our suppliers' employees.

In 2021/2022, we:

- established a baseline number of suppliers who have signed ABENA's Code of Conduct.
- educated all headquarters employees in knowledge-sharing across ABENA departments.
- reported 0 whistleblower cases.
- assessed 60 suppliers for social impacts.



SDG 12

We want to minimize our environmental impact and limit waste through a circular economy approach.

In 2021/2022, we:

- established a preliminary baseline number of recycled and bio-based content in our products.



SDG 15

We want to preserve the variety of life on Earth and prevent the loss of extinction due to human activities.

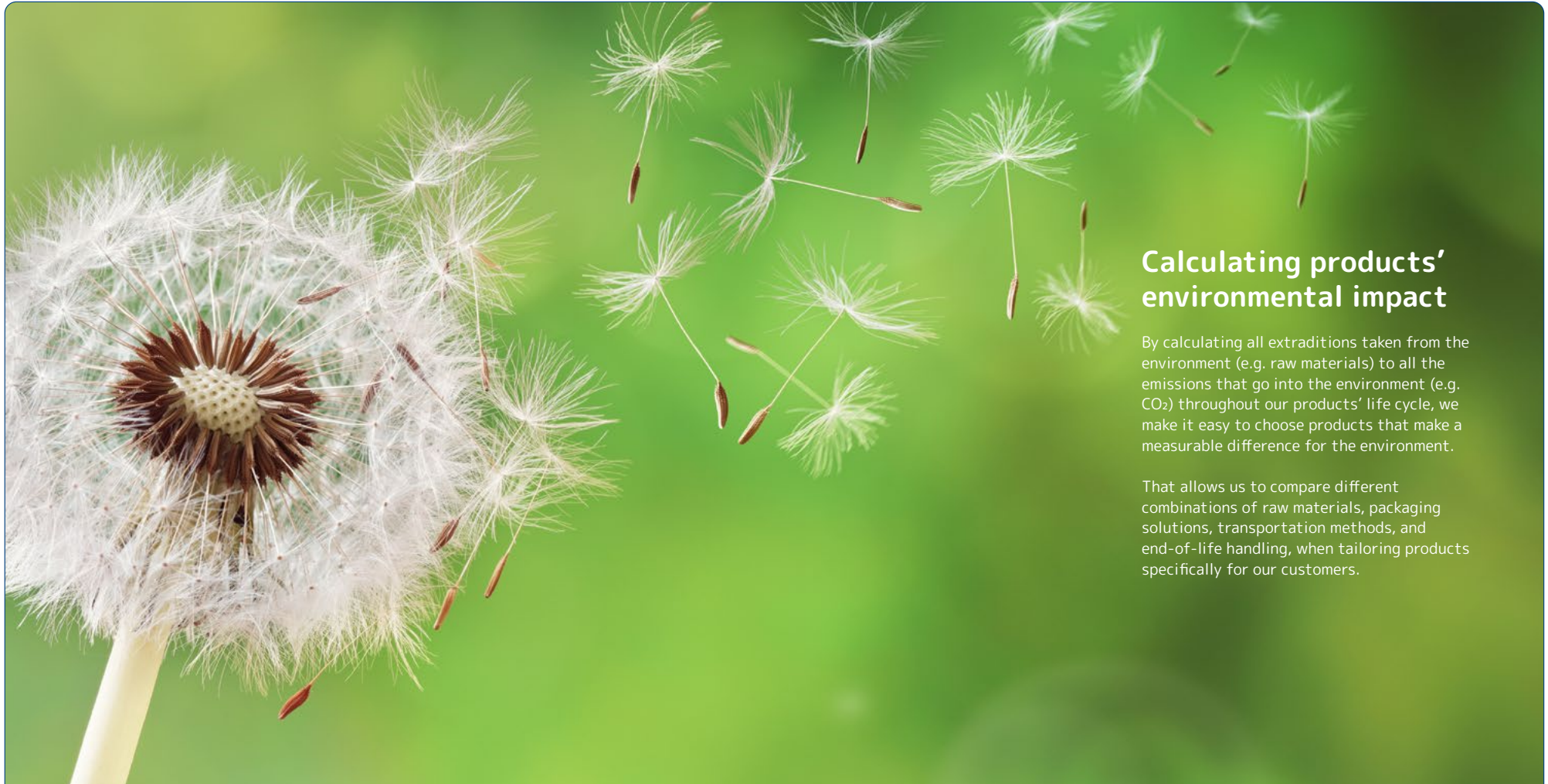
In 2021/2022, we:

- joined DAKOFA's Board on Climate and Circular Economy.
- reported 35.8% of our global products to carry a third-party verified ecolabel.



Sustainable development, step-by-step





Calculating products' environmental impact

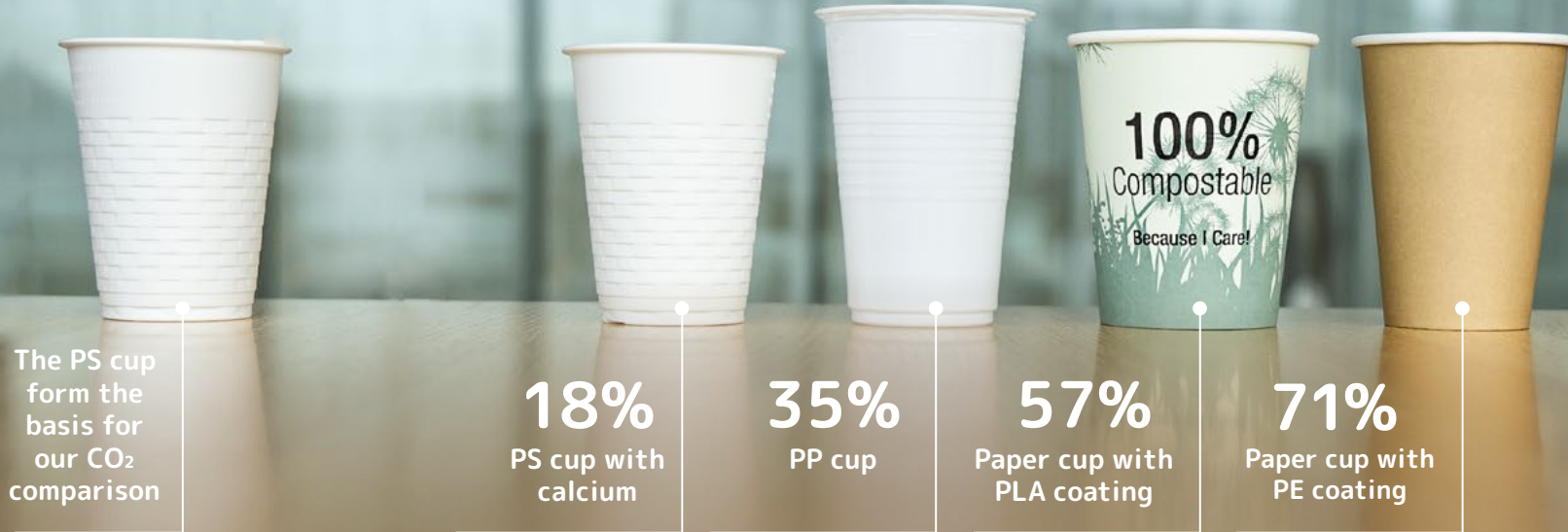
By calculating all extractions taken from the environment (e.g. raw materials) to all the emissions that go into the environment (e.g. CO₂) throughout our products' life cycle, we make it easy to choose products that make a measurable difference for the environment.

That allows us to compare different combinations of raw materials, packaging solutions, transportation methods, and end-of-life handling, when tailoring products specifically for our customers.



Life cycle assessments

LCA calculations makes it easy for customers to choose products that match their sustainability goals. See how much CO₂ that can be saved by choosing an alternative to the PS cup.



The calculations are based on 1000 cups (7.5 oz) and incineration. The modelling and calculation methods are done based on ISO 14040/44. The impact categories and result reporting are done in accordance with EF 3.0 (PEF - Product Environmental Footprint.)



Introducing new packaging options

All our incontinence products and Bambo Nature baby diapers are now available in two different packaging types.

The first type is our paper diaper packaging made from Scandinavian FSC™ certified paper. The other type is our plastic diaper packaging that now includes 30% post-consumer recycled raw (PCR) materials.

The recycled materials originate from consumer household plastic-waste that is carefully cleaned and sorted by grade.





Bambo Nature paper packaging

In 2021, we proudly introduced responsibly sourced FSC™-certified paper packaging for our eco- and skin conscious baby diapers, making us one step closer to our goal of designing the most sustainable baby diapers possible.

The packaging is made from Scandinavian FSC™ (Forest Stewardship Council) certified paper and certified according to industry standards. This means that the packaging can be recycled with normal household paper waste, making it even easier for our consumers to make the sustainable choice.





Waste as a valuable resource

By making waste sorting easy and a natural part of our daily work, we are able to prolong the life of our resources and repurpose the waste into new products.

As an example, the incontinence products and baby diapers that do not live up to our strict quality standards are sold to another company that recycles the absorbent products into new incontinence products.

The products' plastic packaging is recycled into plastic pallets used in the aviation industry.

87.7%

A record high of 87.7% waste was recycled from our Danish production facility in 2021.





Thinner products mean less CO₂

When a product weighs less, it consumes less fuel to transport. And the less raw materials needed, the less waste is generated. That's the philosophy behind our work of making our incontinence products thinner.

The thinner products allow us to optimize how our products are packed during shipping. That means that more products can be packed into the same number of cardboard boxes, and more products can be loaded on a container.

Naturally, thinner products does not mean that the absorbency level is reduced. Rather, the thin pads are a sign that we have gotten better and better at making them. The thinner pads feel more comfortable and allow users to move, be active, and live the life they should.





Preserving our outdoor ecosystems

Observing products' behavior in nature

Our products naturally don't belong in nature. Should they accidentally end up there anyway, we need to make sure that the impact is as harmless as possible. In our outdoor "biolab", we observe how wind, weather, and time naturally set their marks on a small selection of our products.

Improving biodiversity at our premises

We do what we can to improve biodiversity. In the fall of 2021, we inaugurated our new insect hotel made from pruned branches from our own premises. The insect hotel is placed in our field of wild-grown grass and flowers.

Charging stations and electrical cars

In 2021, we established charging stations for use by both employees and guests at our Headquarters in Denmark. We also expanded with a number of new office cars that run on 100% electricity. The cars have an official range of 540 km per charge.





A certification is more than just a piece of paper

Certifications set a large number of requirements for documentation on raw materials, the origin of raw materials, production methods, and ingredients, among others.

The criteria are individual from certification to certification, product to product, and service to service.

FSC™

FSC™ (Forest Stewardship Council) is an international non-governmental organization dedicated to the promotion of responsible forest management worldwide.

FSC™-certified products are made from raw materials from well-managed forests and responsible sources. The label's traceability and integrity are upheld through stringent control measures, and by choosing FSC™-certified products, you help take care of forests and the people and wildlife that call them home. For more information, go to www.fsc.org.

Multiple site certificate

Nordic Swan Ecolabel

Nordic Swan Ecolabel, also known as The Swan, is an official Scandinavian environmental label. Products with the Nordic Swan Ecolabel meet stringent environmental requirements with regard to raw material, production, use, documentation, and safety.

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

EU Ecolabel

The EU Ecolabel, also known as the EU Flower, is the official environmental label in Europe. Products with the EU Ecolabel meet stringent environmental requirements with regard to raw material, production, use, documentation, and safety.

[ABENA Produktion A/S](#)

UN Global Compact

We comply with the UNGC's 10 principles on human rights, labor, environment, and anti-corruption, and it is important to us that our partners follow the same standards we do. Each year, we complete a status report on our work, which is published on the UNGC website for the public to see.

[ABENA Produktion A/S](#)

amfori BSCI

We strive to promote trade and create social improvements across our entire supply chain, and we have therefore joined amfori BSCI. We endorse and apply the amfori BSCI Code of Conduct instituted and governed by the FTA and require that our suppliers meet a long list of requirements.

[ABENA A/S](#)

SMETA

Our Sedex Members Ethical Trade Audits (SMETA) certification recognizes the social responsibility approach to our business operations. It is a proof that we meet social compliance criteria for creating a positive work environment, health & safety, environmental conditions, and business ethics.

[ABENA Produktion A/S](#)

ISO 9001

ISO 9001 (quality management) documents our commitment to quality and consistency. Based on customer satisfaction, ISO 9001 focuses on how we deliver consistent products that meet all regulatory requirements and add value to the users of our disposables.

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

ISO 13485

ISO 13495 (medical devices) documents that we meet the regulatory requirements for our medical devices. Our certification demonstrates that we ensure patient safety through increased transparency our the value chain, thanks to the high standards, documentation, tracking, and feedback loops.

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

A certification is more than just a piece of paper

ISO 14001

ISO 14001 (environmental management) is a proof of our pledge to protect the environment. It is a framework that allows us to understand the environmental aspect and impact of our products, and manage our business based on the results.

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

ISO 22716

ISO 22716 (Good Manufacturing Processes) covers the quality aspects and documentation of our cosmetic products. It shows our dedication to keeping a high level of hygiene, preventing contamination, and defining raw materials requirements, among other criteria.

[ABENA Produktion A/S](#)

ISO 45001

ISO 45001 (working environment) demonstrates how we work to provide a safe and healthy workplace that makes an active effort to reduce work-related injuries and illnesses.

[ABENA Produktion A/S](#)

ISO 50001

With ISO 50001 (energy management), we tackle climate change. This certificate proves our effort to continuously improve our energy performance, including energy efficiency, energy use, and consumption. It is achieved by optimizing our production lines, and by increased productivity, and reduced waste, among other areas.

[ABENA Produktion A/S](#)

PEFC

PEFC™ (Program for the Endorsement of Forest Certification) is a non-profit organization that promotes sustainable forest management. PEFC™ is the forest owners' own organization, and its purpose is to help manufacturers and consumers choose sustainable wood.

[Multiple site certificate](#)

BRC

Our BRC certification shows that we live up to relevant legislative and/or safety requirements, and that our products are safe to use. It further shows that our production and hygienic procedures are well-documented, and that our products are inspected and tested.

[ABENA Produktion A/S](#)

IFS

IFS (Household and Personal Care, clean environment) documents our effort to increase product safety and hygiene for household and personal care products. The certification verifies a high product security for the users of our products.

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

KLS

KLS (business-license for electricity) describes the authorization of our electricity systems. It is a reassurance that all our installations are correctly installed and safe.

[ABENA Produktion A/S](#)



What's next?



Environment

We will:

- optimize our energy efficiency.
- guide customers to make purchasing decisions based on products' environmental impact.
- innovate solutions and technologies within circular economy.
- increase the number of ecolabeled products and certified ABENA entities.



Economic

We will:

- make a positive contribution to local economies.
- comply with all laws across our value chain.



Social

We will:

- increase meaningfulness in the workplace.
- continue to create safe and equal working conditions in our supply chain.



Message from the Chief Executive Officer

Business performance and sustainability goals go hand-in-hand

Disposables are a core part of our business. But the market for disposables is changing. There is a challenge ahead of us for securing long-term sustainable development while optimizing our short-time financial performance.

A changing world

Sustainability has disrupted us all, our daily lives and our purchasing patterns. All over the world, companies are standing on uncertain ground. To ensure the future, we must rethink our products and business models in a circular perspective. Innovative product development will ensure the future for ABENA.

Building a sustainable business

We are facing a new era of demands to sustainable business development. Environmental legislation, heightened requirements to data, and customers who lead the way with sustainability demands are just a few of the shift in our foundation. All of this means a fundamental change to our business. To ensure that we keep living

up to our commitments, we need to expand our way of thinking sustainability into daily practices and business conducts.

"Because we care" is more than a slogan

We care about people and the environment, and we have since 1953. This approach drives our business, especially through transformational times.

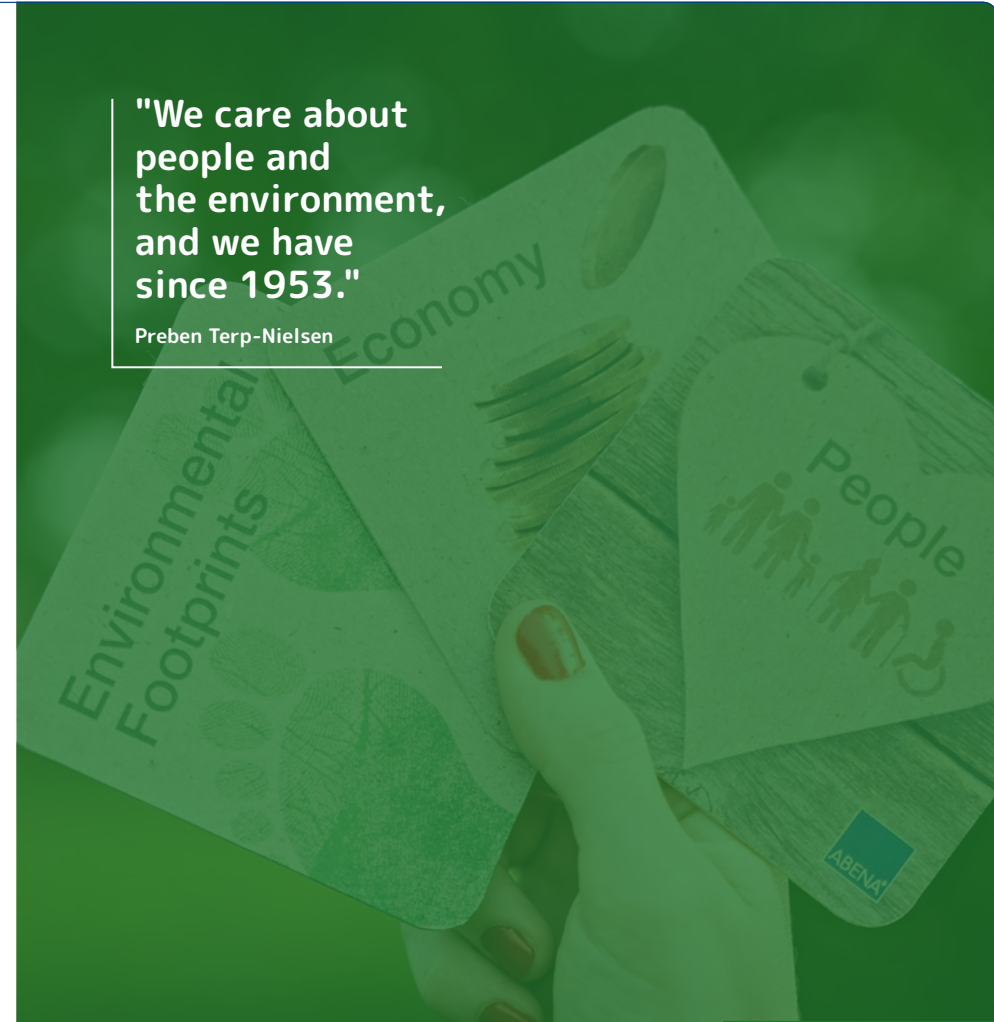
At ABENA, we aim to be more than just a provider of products. We want to be a trustworthy partner with a strong commitment to helping out customers reach their sustainability goals.

We know that in the coming years, the pursuit of a sustainable future will require new approaches to how we think and how we solve our tasks. However, one thing is sure: Sustainability is a part of ABENA's DNA and will continue to be key to ABENA in the future.

Preben Terp-Nielsen
Chief Executive Officer

"We care about people and the environment, and we have since 1953."

Preben Terp-Nielsen





Materiality analysis



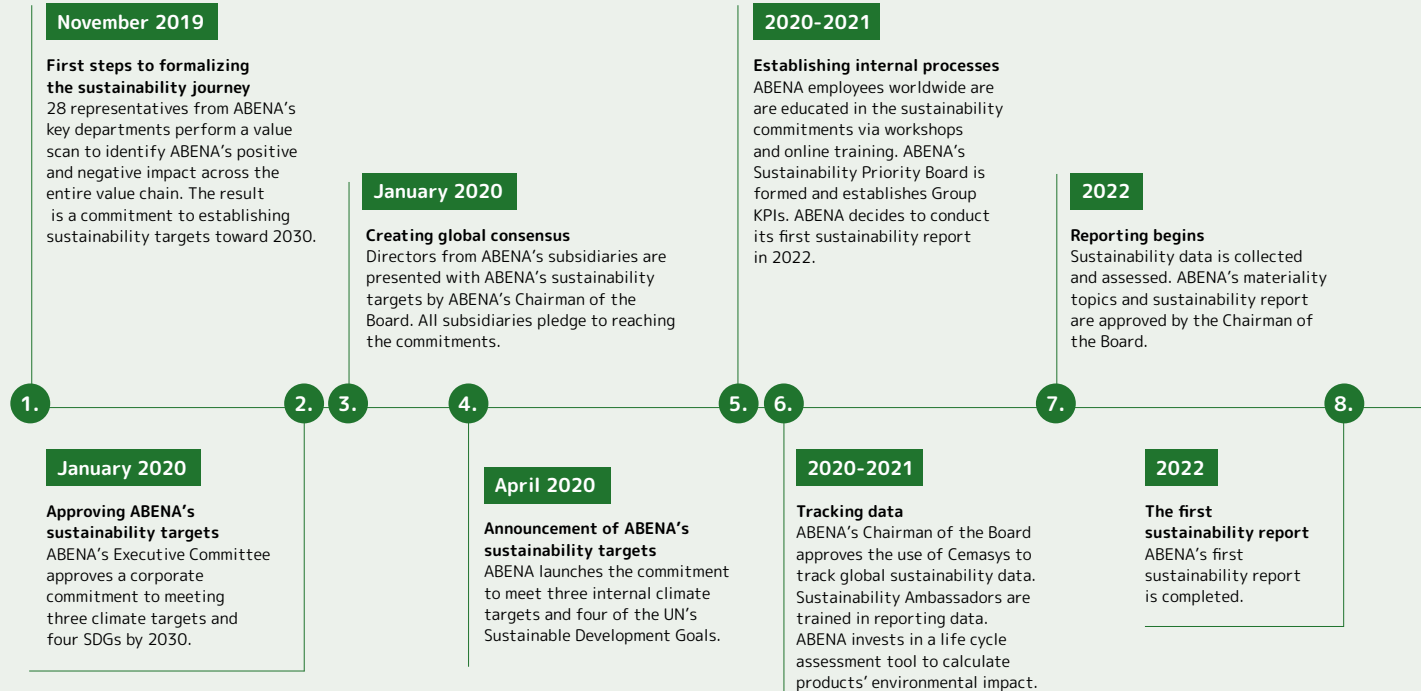


Materiality analysis

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).

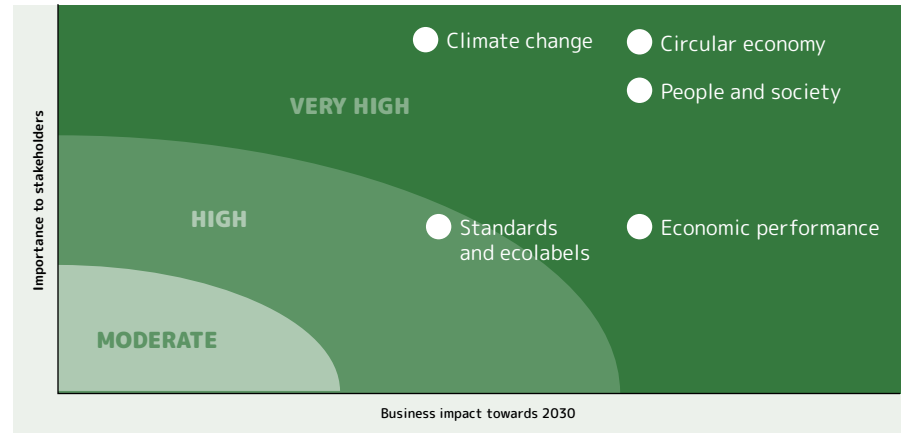
The materiality analysis is conducted anchored in a project group consisting of representatives from ABENA’s Holding, Global Supply, and Corporate Communications departments. The analysis is based on internal policies and guidelines, topics raised

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
Climate change	<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 CO₂ 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 CO₂ 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 CO₂ emission levels by 2030.</p>
Circular economy	<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 CO₂ 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 Cemasys¹, 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 CO₂ 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"> Increase our share of renewable energy sources Optimization of energy efficiency Guide customers to make purchasing decisions based on products' environmental impact. 	<ul style="list-style-type: none"> We established baseline number of GHG emissions from scopes 1, 2, and 3. We made +2,500 LCA calculations We made investments in optimization of energy efficiency at own productions for 807,006 DKK We joined DAKOFA's Board on Climate and Circular Economy. 	
Circular economy			
Adapt our product assortment and production facilities to fit a circular economy.	<ul style="list-style-type: none"> Partner with customers, suppliers, and other stakeholders in the value chain to innovate solutions and technologies on circular economy. 	<ul style="list-style-type: none"> We recycled 87.7% waste ABENA Produktion A/S in 2021 We joined DAKOFA's Board on Climate and Circular Economy. 	
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"> Increase the number of ecolabeled products and certified ABENA entities. 	<ul style="list-style-type: none"> We established preliminary baseline numbers of certificates and standards 35.8% of our products carry an ecolabel. 	

Topic standard 302: Energy

Being a large-scale manufacturer of disposables requires energy. We have committed to reducing our CO₂ 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
Total energy consumption	GJ	333,654.4 GJ		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 ₂ e	4,316.7		GRI 302-2, a
Waste generated in operations	tCO ₂ e	875.4		GRI 302-2, a
Business travel	tCO ₂ 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 CO₂ 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
Scope 1: Direct GHG emissions			
Gross direct (Scope 1) GHG emissions	tCO ₂ e	10,652.2	Gases included: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃
Biogenic CO ₂ emissions	tCO ₂ e	-	
Scope 2: Energy indirect GHG emissions			
Energy indirect (Scope 2) GHG emissions, location based	tCO ₂ e	4,871.4	Gases included: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃
Energy indirect (Scope 2) GHG emissions, market based	tCO ₂ e	986.3	Gases included: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃
Scope 3: Other indirect GHG emissions			
Other indirect (Scope 3) GHG emissions	tCO ₂ e	5,551.7	Gases included: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃
Biogenic CO ₂ emissions	tCO ₂ e	-	GRI 305-3, c
Other categories included			
• Fuel and energy related activities	tCO ₂ e	4,316.7	GRI 305-3, d
• Business travels	tCO ₂ e	359.5	GRI 305-3, d
• Waste generated in operations	tCO ₂ 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 ₂ emissions by 70% in 2030, compared to 1990, in accordance with the Kyoto Protocol. Emissions in the base year was 16,560,04 tCO ₂ 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	-
Total	t	244,550.72	243,110.21	1,440.51

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
Hazardous waste				
Preparation for reuse	t	-	-	-
Recycling	t	-	0.61	0.61
Other recovery options	t	-	-	-
Non-hazardous waste				
Preparation for reuse	t	-	-	-
Recycling	t	-	242,988.07	242,988.07
Other recovery options	t	-	121.54	121.54
Total waste prevented	t			243,110.21

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
Hazardous waste				
Incineration (with energy recovery)	t	-	-	-
Incineration (without energy recovery)	t	-	2.59	2.59
Landfilling	t	-	0.19	0.19
Other disposal operations	t	-	-	-
Non-hazardous waste				
Incineration (with energy recovery)	t	-	1301.35	1301.35
Incineration (without energy recovery)	t	-	-	-
Landfilling	t	-	136.38	136.38
Other disposal operations	t	-	-	-
Total waste disposed	t			1,440.51

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"> We initiated an education of all HQ employees in knowledge-sharing We established a baseline number of ABENA companies with SMETA or similar We had 0 whistleblower cases We created +50 new jobs We had 49 education agreements. 	
Run a responsible business throughout ABENA's supply chain	Create safe and equal working conditions.	<ul style="list-style-type: none"> We established a baseline number of suppliers who have signed ABENA's Code of Conduct and amfori BSCI We assessed 60 suppliers for social impacts. 	



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.

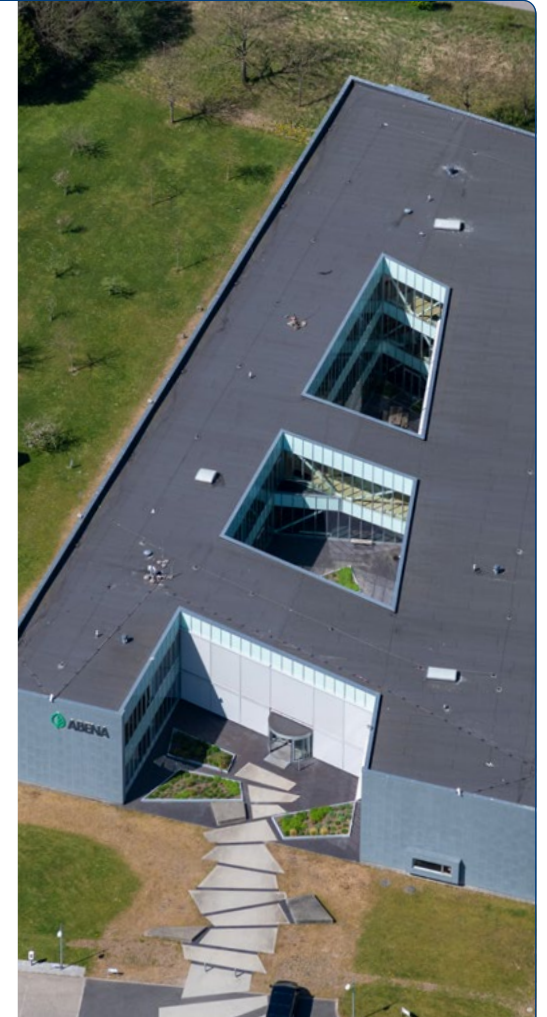
Entities included in this sustainability report:

- 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.

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 extent, 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
Total	2,009

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

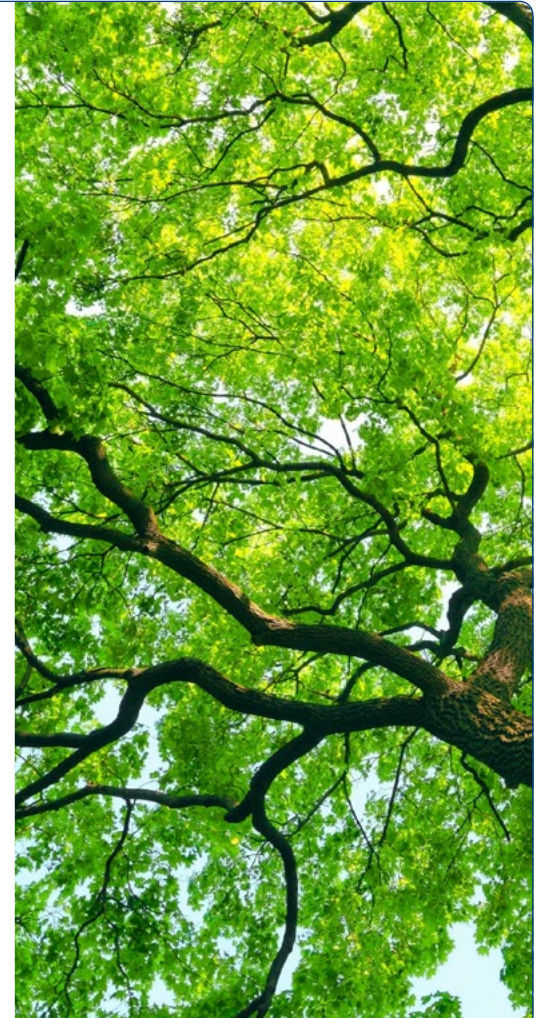
A decentralized approach to sustainability
Building a sustainable future is a job that concerns us all. That is why we take a decentralized approach to meeting our 2030 sustainability commitments. While our Group

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.

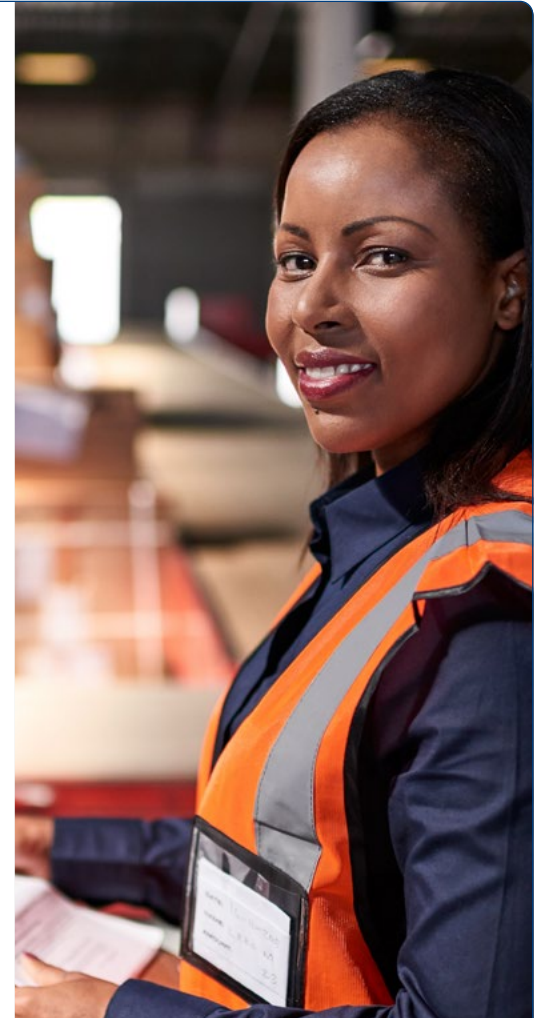
Strategy, policies and practices

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

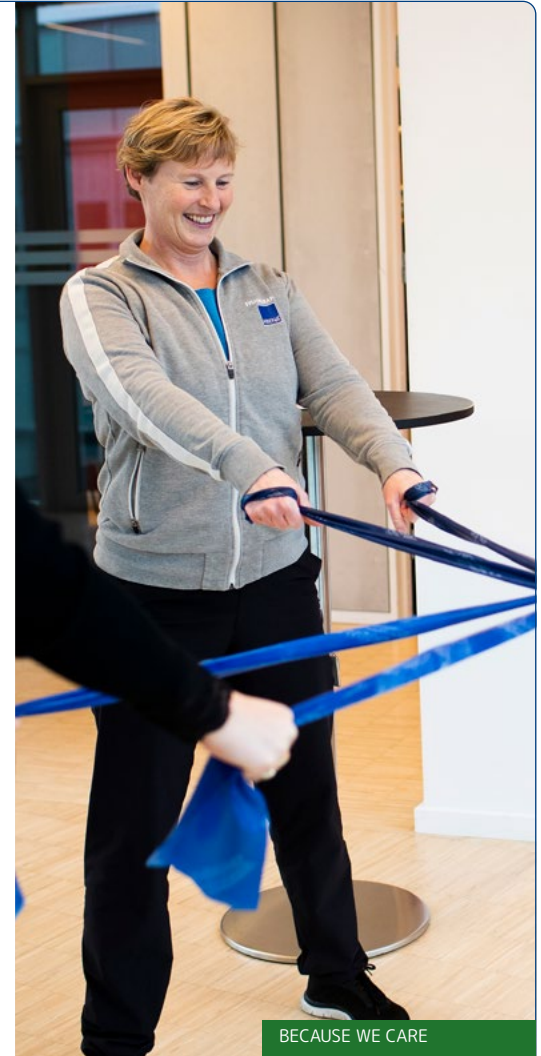
Our membership in amfori BSCI dates back

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.

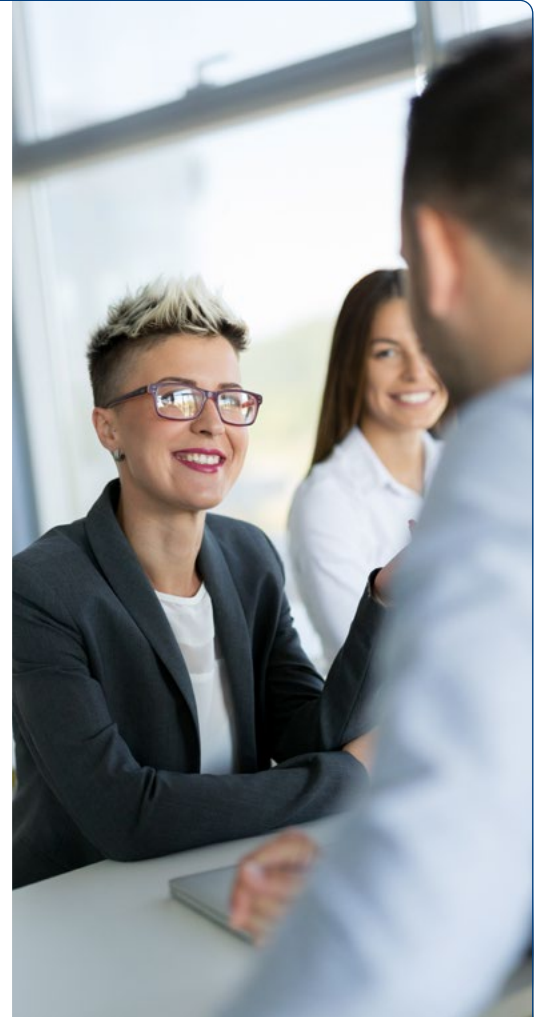
Whistleblower hotline

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)
The organization and its reporting practices		
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.
Activities and workers		
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.
Governance		
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)
Material topic: Economic performance		
GRI 201: Economic performance (2016)		
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.
Material topic: Climate change		
GRI 302: Energy (2016)		
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.
GRI 305: Emissions (2016)		
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.

Material topic: Circular economy

GRI 306: Waste (2020)

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	

Material topic: Standards and ecolabels

N/A

Topic management	Page 41	No GRI topic standards available.
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Material topic: People and society

GRI 406: Non-discrimination (2016)

GRI 1-1: Topic management disclosures	Page 43	
GRI 406-1: Incidents of discrimination and corrective actions taken	Page 43	

GRI 408: Child labor (2016)

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)
GRI 409: Forced or compulsory labor (2016)		
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	
GRI 414: Supplier social assessment (2016)		
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
Economic performance		
Turnover	DKK 6.3bn	
Climate change		
tCO ₂ e	21,075.2 tCO ₂ location based 17,187 tCO ₂ 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	