

ESG Report 2023/2024

ABENA GROUP

Committed to improving quality of life for all generations since 1953.

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Our Commitment to Quality of Life

It is our commitment to improving quality of life that drives us at ABENA.

Over the years, we have grown from being a global healthcare provider to now also serving many other industries with our reliable products and solutions.

We are driven by passion, creativity, innovation, and our effort to become our customers', partners', and colleagues' preferred choice.

Simply, because we care.

Message from Chairman of the Board

Change is the only constant

For ABENA, the financial year 2023/2024 has been another year characterized by macroeconomic factors. Fluctuating prices, wars, digitalization, and demographic developments have all had an impact on our day-to-day business operations.

Gladly, we also see that not all change is for the worse. At the same time as energy, raw materials, and freight prices have increased, we have expanded our business to conform to the increasing demand from our customers. In fact, our annual turnover has increased to bn5.7 DKK compared to last year.

New opportunities

The past year, we have introduced new, advanced products to our assortment. At the same time, we have established new subsidiaries in Austria and Italy, and are utilizing the opportunities deriving from digitalization in our logistics setup.

We see that more of our customers require sustainable solutions. It is, therefore, important to us to constantly address and assess the targets we set back in 2019. In the coming financial year, we will look into the upcoming EU CSRD regulation and how we can incorporate the double materiality analysis into our sustainability strategy. Further, we are in the preparation phase to join the Science Based Targets-initiative (SBTi).

70 years of care

In November 2023, we marked the 70th anniversary of ABENA. Back in 1953, our purpose was to clean, repair and resell jute sacks for the agriculture industry under the name Sønderjyllands Sækkefabrik ("Southern Jutland's Sack Company").
Today, we are one of Europe's largest producers and suppliers of incontinence products, serving +90 markets with more than 38,000 different products.

Because we care.



Arne Terp-Nielsen,
Chairman of the Board



Arne Terp-Nielsen
Chairman of the Board



A Guide to Exploring This Report

The global landscape is constantly evolving. We recognize the need for continuous adjusting and transforming our company to fulfil the requirements of our surroundings and the requirements we lay out ourselves.

Economic fluctuations, digital transformation, shifting customer needs, and new regulations all affect the conditions under which we operate. In this report, we will describe how we work with our suppliers, customers, partners, and each other to adapt our business to the landscape in which we operate.

We will describe the measures we take to being a responsible employer and partner ourselves and how our performance relates to our environmental, social, and governance work. We hope this report reaches our customers and business partners, colleagues, and other stakeholders.

Driven by data

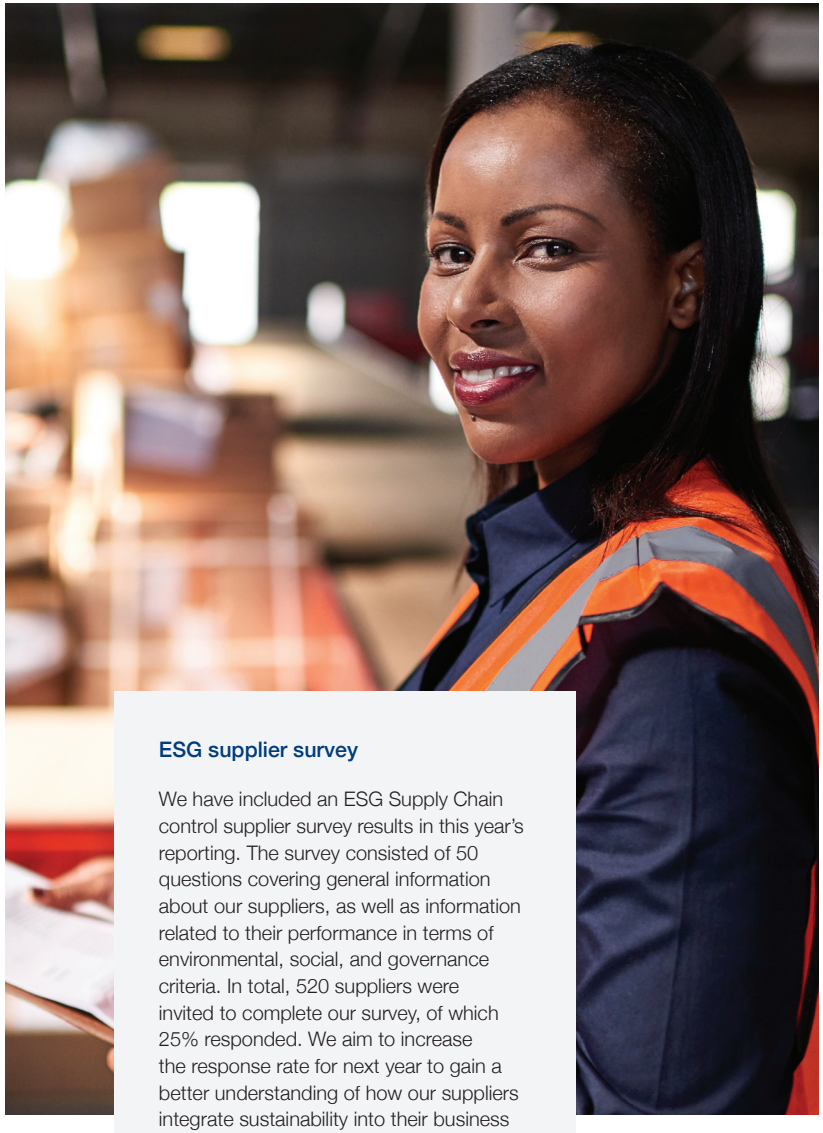
This report includes data from ABENA's corporate entities, of which ABENA is the legal owner of more than 50% of all shares during the reporting year. See all entities in our Annual Report.

We have collected data from 28 ABENA entities. An assigned person in each entity is reporting data. The data is collected in CEMAsys, which is an online platform for sustainability reporting that provides data gathering and management, advanced analysis, strategy development, ESG reporting, and carbon offsetting.

We have improved the reporting in Cemasys interface compared to previous years to make it easier for the assigned data responsible person to report data. This year, we have collected data on an annual account opposed to a monthly account, which might affect some of the results compared to previous years.

Further, we have corrected data that was miscalculated in the ESG report from 2022/2023, so that we can make a fair and valid comparison of t. The data, where previous results have been corrected in this report, are marked with an *.
All data presented in this report is presented in the appendix.

Next year, we will continue to improve our data collection while we are preparing for the upcoming directive, the Corporate Sustainability Reporting Directive (CSRD). We are obliged to report according to the CSRD for the financial year 2025/2026.



ESG supplier survey

We have included an ESG Supply Chain control supplier survey results in this year's reporting. The survey consisted of 50 questions covering general information about our suppliers, as well as information related to their performance in terms of environmental, social, and governance criteria. In total, 520 suppliers were invited to complete our survey, of which 25% responded. We aim to increase the response rate for next year to gain a better understanding of how our suppliers integrate sustainability into their business practices.

Annual Highlights

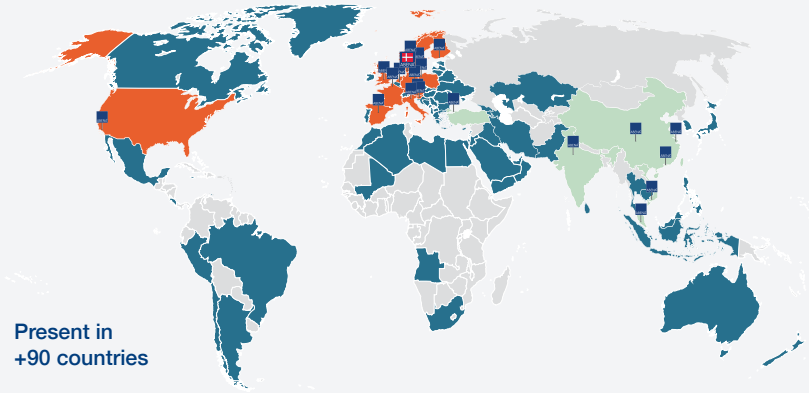
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€ 251,140
donated and sponsored for non-profit purposes

2↑
new subsidiaries

16
Subsidiaries

+38,000 products



4 own-operated productions

Denmark: Production of incontinence products and baby diapers.

Denmark: Production of food packaging products such as baking paper, sandwich paper, and aluminum foil.

France: Production of disposable underpads

Sweden: Production of disposable hygiene products, such as wipes, bibs, wash gloves, and protective sheets.

2,078 employees
(FTE)

♂ 55%
♀ 41%

4% non-guaranteed due to local law





What is ESG?

ESG stands for Environment, Social, and Governance and is a framework we use to report on our work with sustainability. We report on our progress, strategies, goals, and performance within three main areas; "ABENA and the Environment" (E), "People and Society" (S), and "Our Governance Structure" (G).

What do We Mean by Sustainability?

We follow the Brundtland Commission's definition of sustainability, as we want to meet the need of the present without compromising the need of future generations (UN).[2]

In other words, we want to reduce our environmental impact, secure social accountability, and ensure long-term financial needs.

Based on this definition, our work with sustainability focuses on those areas where we have the greatest opportunity to make a positive change.

7 targets lead our way to 2030

In 2019, we established seven targets that guide our path to 2030.

We focus on the UN's Sustainable Development Goals 7, 8, 12, and 15, as we want to make a difference in the areas related to our business. Our four SDGs cover our own-operated production facilities (SDG 7 and SDG 12), our sourcing setup (SDG 8), our social responsibility (SDG 8), and our impact on the environment (SDG 7 and SDG 15).

Our internal climate targets focus on minimizing our CO_2 emissions by 70%, having 70% of our assortment certified with at least one third-party verified ecolabel, and making 70% of our assortment include a minimum of 50% bio-based or recycled materials.

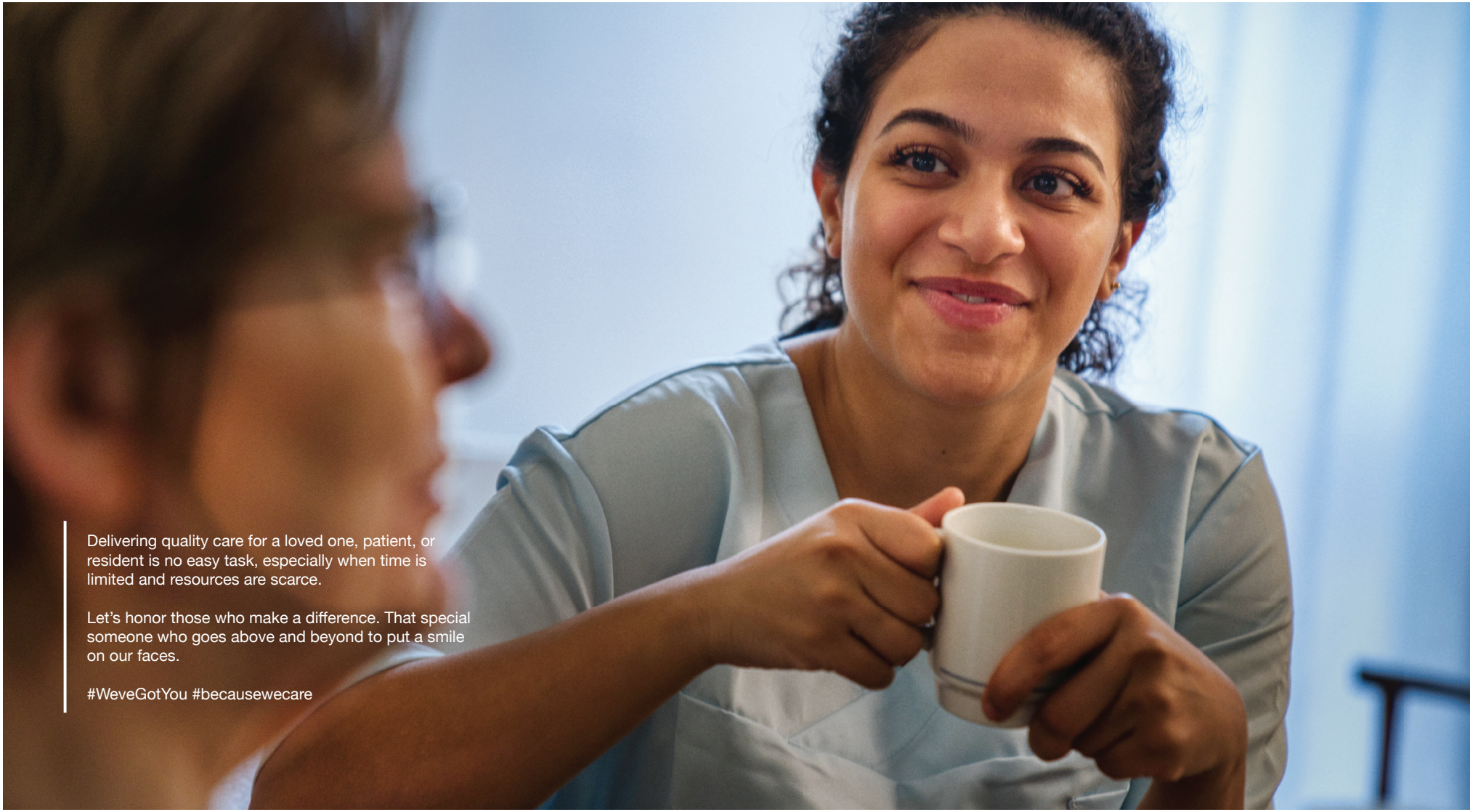
Key areas

In 2022, we identified four areas that cover our work with sustainability: Climate change, Circular economy, Certificates and ecolabels, and People and society.

The four topics were identified based on internal policies and guidelines, issues raised in internal and external communication and media, insights from stakeholders, and desk research.

In the financial year 2024/2025, we will conduct a double materiality analysis in collaboration with third-parties in preparation for CSRD. The results of the analysis will help us define our upcoming work with sustainability.

[2] *https://www.un.org/en/academic-impact/sustainability*



Delivering quality care for a loved one, patient, or resident is no easy task, especially when time is limited and resources are scarce.

Let's honor those who make a difference. That special someone who goes above and beyond to put a smile on our faces.

#WeveGotYou #becausewecare

MATERIAL TOPIC	AMBITION	RESULTS FROM 2023/2024	FUTURE AMBITIONS	2030 TARGET
Climate change	The production of disposables requires a vast amount of energy, just as long logistics routes also cause additional GHG emissions. We seek to lower CO_2 emission levels in our supply chain (including scope 1, 2, and 3) and improve our use of raw materials.	• ABENA-Frantex conducted a carbon footprint assessment of their facilities with the aim to develop strategies to reduce the environmental impact. • ABENA GmbH collaborated with Deutsche Post and DHL to reduce CO_2 emissions from deliveries of parcels in Germany. • ABENA AB became part of a pilot project to optimize the airflow from the ventilation system to reduce energy at at our office in Växjö. The operation of the system is aligned with hourly spot electricity prices, enabling us to reduce airflow during periods of high electricity prices by adjusting the fan speeds. • ABENA NL signed the Green Deal Zorg 3.0, a Dutch governmental initiative established to reduce the environmental impact in the healthcare sector. • ABENA AB signed the Växjö declaration to contribute to “Sustainable Växjö 2030”.	• Installation of photovoltaic panels in our French production. • We are in the preparation phase to join the Science Based Targets-initiative (SBTi). The project will start in beginning of 2025.	7 AFFORDABLE AND CLEAN ENERGY 70% CO_2 reduction
Circular economy	Disposables are currently not geared for a circular future. Legislations are tightened and the technologies to handle full circularity are still to be developed. We want to improve waste recycling and focus on integrating recycled materials into our products.	• ABENA A/S became part of a development project addressing design and function needs of future incontinence products and diapers. • ABENA A/S became part of CircleHealth collaboration assessing circular design principles for single-use gloves. • ABENA A/S became part of a development project to redesign, develop, and test a new mono-material thermal jacket with short sleeves suitable for recycling. • ABENA A/S launched a return system for worn-out microfiber cloths and mops in collaboration with Nordisk Mikrofiber.		70% bio-based products 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 15 LIFE ON LAND
Certificates and ecolabels	It can be difficult for consumers, customers, suppliers, and manufacturers to find products that take social, environmental, and economic factors into consideration. We want to make it easy to make fact-based decisions when purchasing our products. By certifying our products and production methods, we can minimize flaws and deficiencies that can evolve into risks.	• ABENA A/S became members of the Network for Ecolabeled Procurement, facilitated by Ecolabelling Denmark. • ABENA-Frantex achieved the Ecovadis Gold evaluation.	• Ongoing progress to achieve ISO 14001 certification in Slovenia.	7 AFFORDABLE AND CLEAN ENERGY 8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 70% ecolabeled products
People and society	We want to be an inspiring employer and partner that values professional and personal growth and respects human rights. We operate in high-risk countries that can be vulnerable to social risks. Therefore, we focus on careful monitoring, due diligence processes, and internal and external audits to reduce risks from happening in our supply chain.	• The ABENA Group donated and sponsored € 251,140 to non-profit purposes. • 78 employees working with us during their studies. • ABENA-Frantex launched a marketing campaign to raise funds for and awareness about breast cancer.	• Implement new Code of Conduct for suppliers. • Consolidating global compliance setup.	8 DECENT WORK AND ECONOMIC GROWTH



ABENA and the Environment

As a provider of disposable products, we take responsibility for our part in tackling issues related to climate change. Our goals are set and we are in the process of mapping our journey to fulfill our 2030 climate targets.

We aim to reduce our environmental impact by minimizing our use of fossil and virgin resources, promoting ecolabeled products, and assisting our customers with their visions for the future.

In this chapter, we will go into depth with our energy consumption, how we approach circular economy, and how we use ecolabels and certificates to document our business.

Our Energy Consumption

Scope 1 and 2

The majority of our emissions from scope 1 and 2 stem from the electricity use at our four own-operated production facilities. Our calculations show that **69%** of our total energy consumption comes from scope 1 and 2 emissions from four production facilities.

- Our scope 1 and 2 emissions have increased by **5.5%** and **2%** respectively compared to last year. This increase in emissions is associated with the inherent growth of our business.
- **50.8%** of our total energy consumption from the electricity grid come from renewable resources. That is the same share as last year.
- We use renewable energy certificates (RECs) to compensate the energy consumption from our two own-operated production facilities in Denmark.
- Our energy consumption in Sweden come from nuclear power.
- Our total kWh has increased by **3.7%** compared to last year. We have had higher production activities which has caused a higher energy consumption.
- **mDKK 1.76 (€235,735)** invested in energy efficiency at our own production sites (ABENA Produktion A/S: €232,735. ; ABENA AB: €3,000).

What are scope 1, 2, and 3 emissions?

Scope 1 emission are directly owned or controlled by a company. These include emissions from our own-operated production facilities.

Scope 2 emissions are indirect emissions from the generation of purchased energy. The use of renewable energy certificates count as scope 2 emissions.

Scope 3 emissions are indirect missions in a company's value chain (that are not included in scope 2). This is, for instance, emissions caused by a company's suppliers.[1]

[1]*Source: https://ghgprotocol.org/sites/default/files/2022-12/FAQ.pdf*

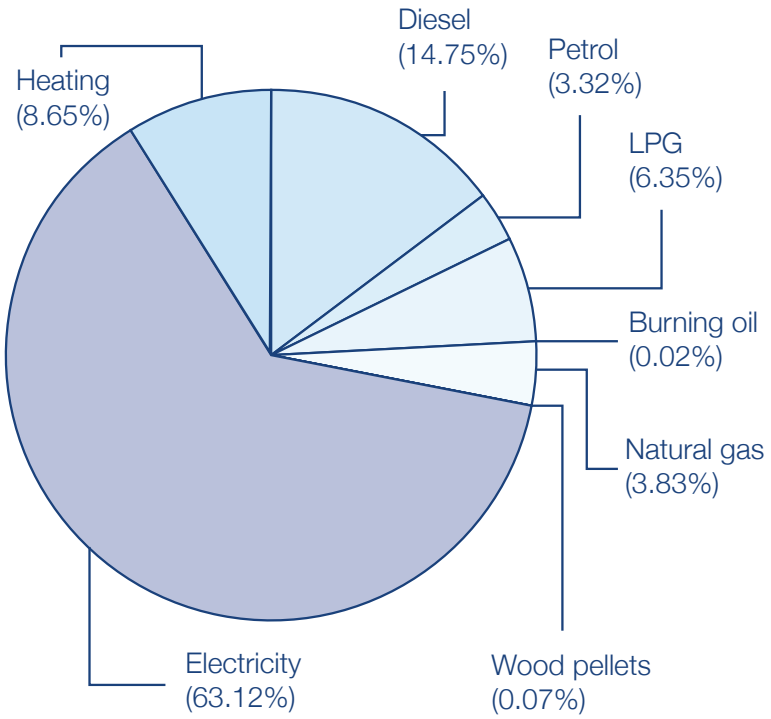


Figure 1: Energy consumption for the whole ABENA group (total = 62,395.4 MWh) See reporting results in Appendix 1.



CASE

Recycling the Core

In 2024, we acquired a Core Cleaning Machine, which allows us to separate waste cores from tissue and PE used in the production of laminate and protective sheets in Sweden. This enables us to clean the core from leftover raw materials and recycle it for our own production of laminate and protective sheets.

In addition to making the most out of virgin materials, the new machine also allows us to improve our on-site waste handling by sorting different waste fractions into separate fractions (tissue, PE, core). We can recycle each core approx. ten times before it becomes too weak.

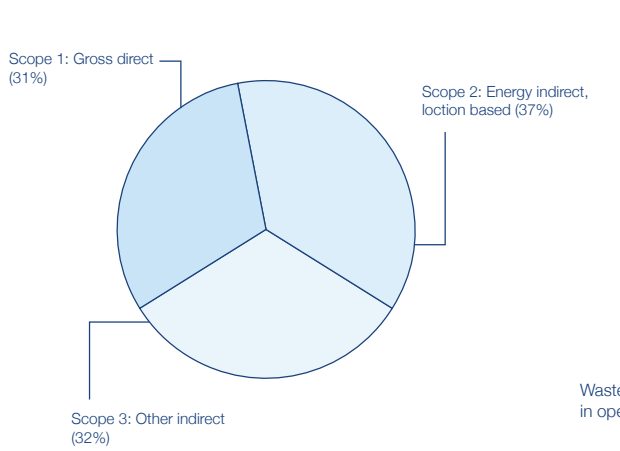
Scope 3

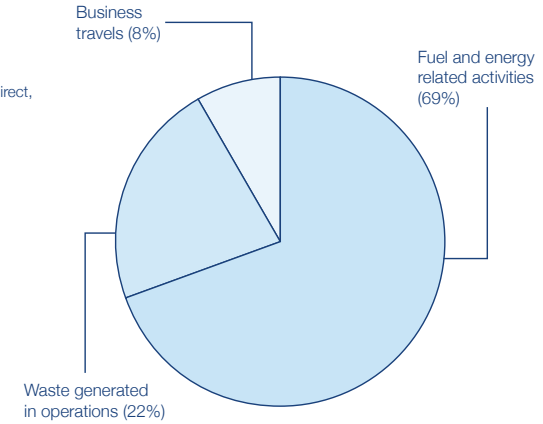
We know that all our products – both the ones we produce ourselves and the ones we source – have an impact on the environment throughout their lifecycle. However, for the time being, we do not have the in-depth insights that allows us to include more than three out of fifteen scope 3 categories. We recognize that our scope 3 emissions thus are incomplete, and we are in the progress of including additional scope 3 categories into our future calculations.

Our total tCO_2e emissions (scope 1, 2, 3) have decreased by **0.72%** compared to last year.

Our scope 3 emissions **have decreased by 8.74%** in comparison to last year. This decrease is mainly caused by lower emissions in fuel and energy related activities (8.54%) and lower amount of business travels (44.2%).

- Scope 3 emissions associated with waste generated our operations **have increased by 19.04%** in comparison to last year. This increase in emissions is associated to the inherent growth of our business.





Left: Figure 2: Scope 1, scope 2, and scope 3 GHG emissions (tCO_2e). See reporting results in Appendix 1.1

Right: Figure 3: Scope 3 GHG emissions (tCO_2e). See reporting results in Appendix 1.2

CASE

Transforming the Diaper system

Annually, roughly **500 million disposable** diapers are used and disposed of in Denmark. That is equivalent to 50-100,000 tons of waste, which accounts for approx. 100,000 tCO_2e emissions.[1]

In March 2024, we joined forces with the University of Southern Denmark, Design School Kolding, Aarhus and Odense municipalities, and Odense Renovation to explore the possibility of making Denmark's diaper system more circular by 2030.

The project group will explore the future use and disposal of diapers and incontinence products, including logistics, workflows, and care practice in institutions. More specifically, the project should result in new ways to reduce the total amount of residual waste generated from production and consumption of diapers.

The system transformation is expected to reduce approx. half of the CO_2 emissions related to diaper production and consumption in Denmark.

Additional potential outcomes are cost savings in care and an improved working environment for care staff, just as it can create new jobs in circular logistics.

If implemented at a full-scale at the European level, the transformed system has the potential to remove more than 1 million tons CO_2e per year.

The innovation project will run for three years and is co-financed by Innovation Fund Denmark via TRACE.

Sources: ABENA and Trace





Objective: Making Denmark's diaper system more circular by 2030

Status: Ongoing project

Results: Potential to remove +1 million tCO_2e per year, if implemented full-scale in Europe

[1] *ABENA and Trace (https://trace.dk/plastics/blesystem-2030/)*

Approaching Circular Economy

Recycling waste

Each year, we manufacture more than 1.6 billion products at our own-operated production facilities in Denmark, Sweden, and France. We do what we can to continue minimizing the waste that is generated as a result of our activities. When possible, we sell off waste to recycling partners so it can be treated and used as raw materials in other products.

Data from our own-operated production facilities is unavailable due to a new agreement with our external suppler of waste management services. This data will be available for the next financial year, 2024/2025.

It is not only in our production sites we pay attention to our waste flow. Throughout ABENA, we monitor data on our waste via invoices from our waste collectors. All data is maintained in a centralized database.

All our waste is managed by third parties, who are responsible for the collection, transport, recovery, and disposal.

Our waste collectors are obliged to comply with local environmental laws and legislation.

Our waste input, activities, and output are divided into:

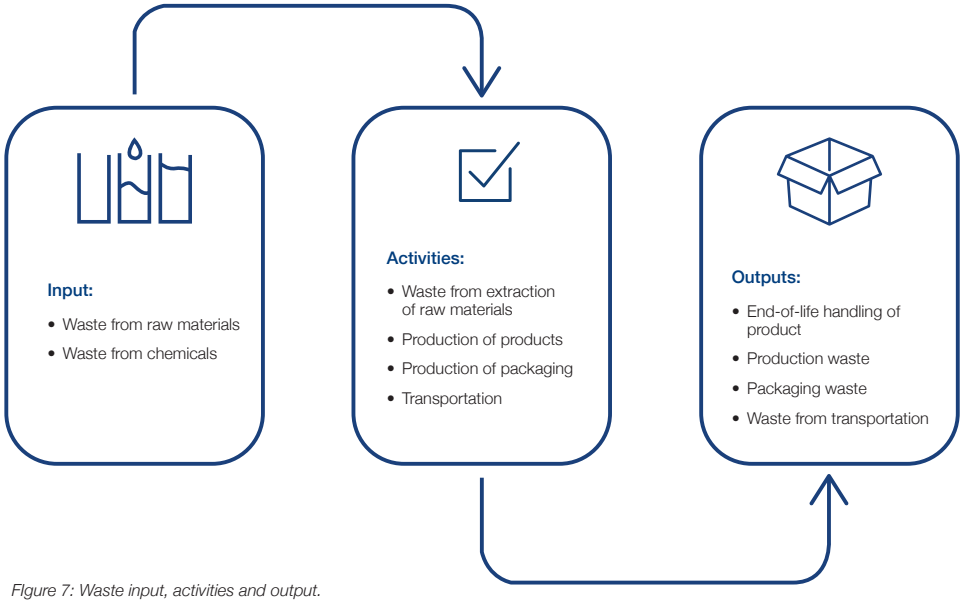
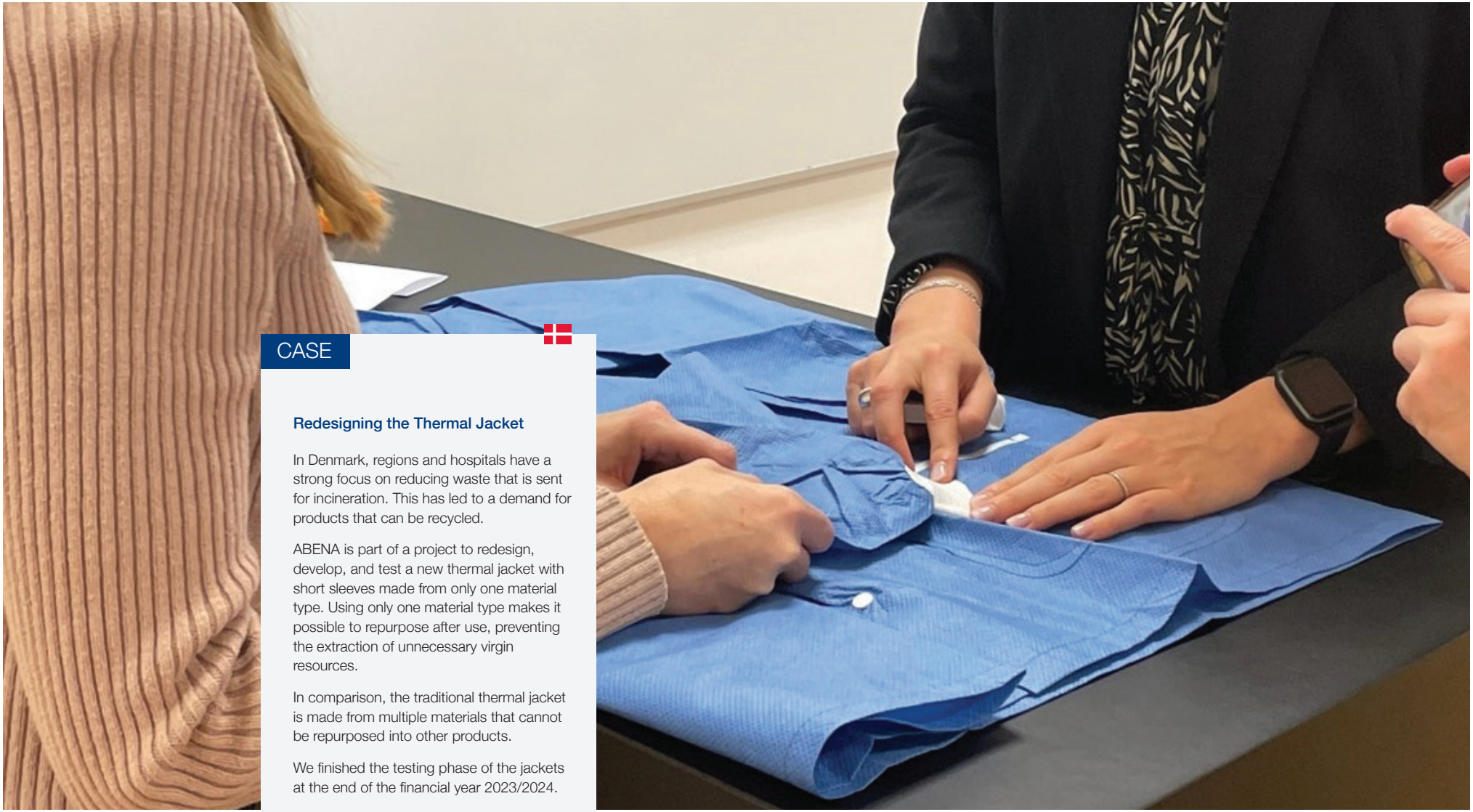


FIgure 7: Waste input, activities and output.



CASE

Redesigning the Thermal Jacket

In Denmark, regions and hospitals have a strong focus on reducing waste that is sent for incineration. This has led to a demand for products that can be recycled.

ABENA is part of a project to redesign, develop, and test a new thermal jacket with short sleeves made from only one material type. Using only one material type makes it possible to repurpose after use, preventing the extraction of unnecessary virgin resources.

In comparison, the traditional thermal jacket is made from multiple materials that cannot be repurposed into other products.

We finished the testing phase of the jackets at the end of the financial year 2023/2024.

Waste Upstream and Downstream

We prevent waste generation upstream and downstream in our supply chain by reducing, reusing, and recycling materials. We take action on three levels.

Product actions:

- We use recyclable paper packaging on our Bambo Nature baby diapers
- We use recycled PCR plastic packaging on our incontinence products
- We research the possibility of including mono-materials in our products and our packaging

Business development actions:

- We explore partnerships within circular business models, e.g., mechanical recycling of protective wear and chemical recycling of gloves

Other actions:

- We sort waste at the source.

Adapting our product assortment

Despite our own expectations, we have yet to succeed in making a baseline number of our products that include bio-based or recycled content. That is despite this being a prerequisite to reach our climate targets of having 70% of our products include more than 50% bio-based or 50% recycled content in 2030.

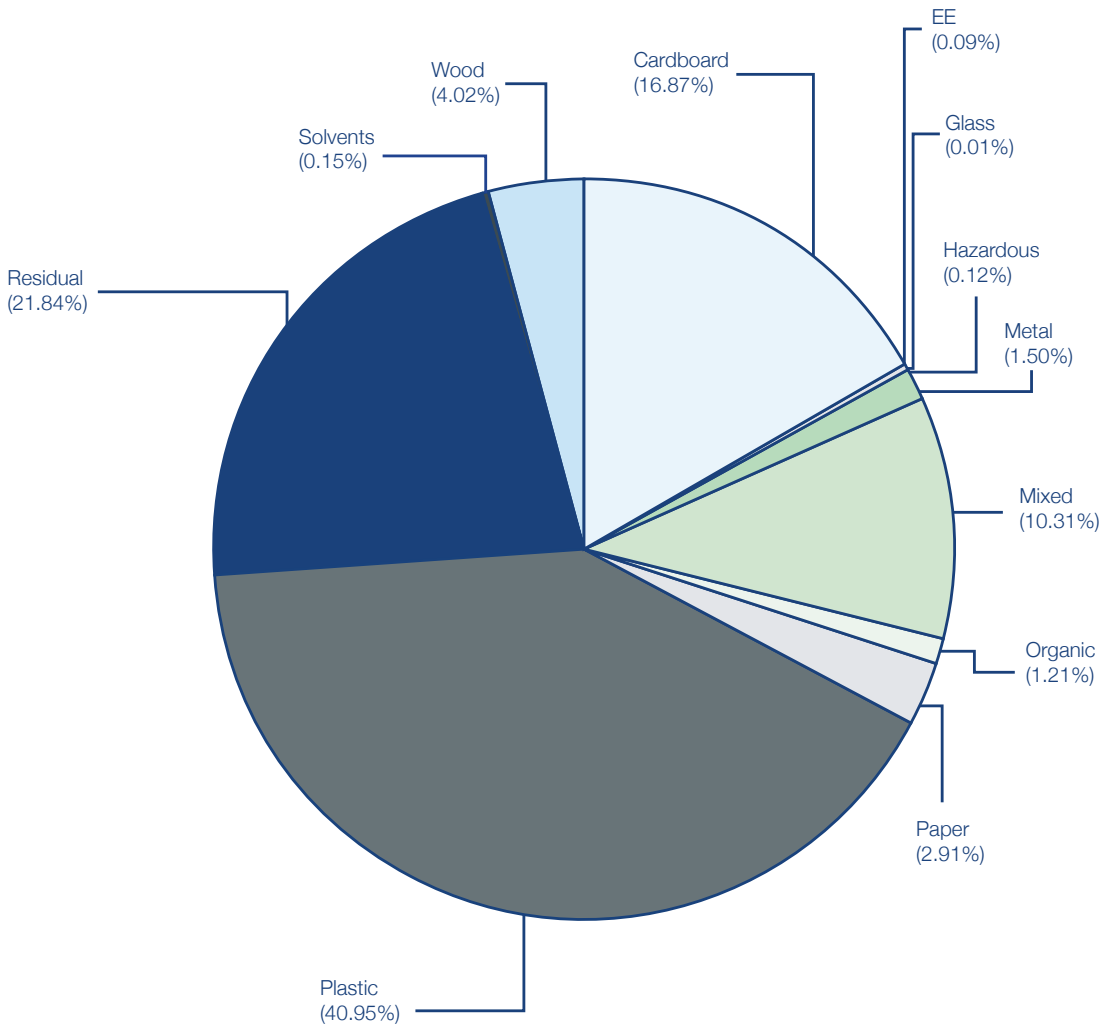


Figure 5: Waste generated, by composition in metric tons (t). See reporting results in Appendix 2 and 2.1.

CASE

Launch of New Return System for Microfibers

In 2023, we launched a new return system called TAKE BACK in collaboration with Nordisk Mikrofiber (NMF) at selected customers in Denmark. We have established the return system to minimize waste from worn-out microfiber cloths and mops, which otherwise end up as residual waste that is incinerated.

With TAKE BACK, we can recycle resources that have already been extracted and give the materials new life in new products. All collected cloths and mops are broken down in a textile mill, pressed, and tied into an industrial roll that can be used for suction, wiping, and covering in workshops, hospitals, and institutions.

The more cloths and mops that are collected and recycled, the more virgin resources, waste, and, thus, CO_2 can be saved.

NMF is responsible for picking up, sorting, and recycling waste, and ABENA is responsible for testing and implementing the system while also establishing the service flow.







Objective: Establishing a return system for microfiber cloths and mops to enhance recycling

Status: Implemented at four selected customers

Results: Collection of 73 bags of mops

[1] *Trace*

Partnerships for change

Our effort to move from a linear to a circular economy requires knowledge sharing and ambition. We strive to use our product expertise and unique position as a global manufacturer, sourcing company, and wholesaler to engage in projects that challenge common practice.

Reducing diaper waste

ABENA A/S is participating in the Diaper System 2030 project, which addresses how we design and use incontinence products and diapers, specifically focusing on reducing the total amount of residual waste.

Increasing access to ecolabeled products

In April 2024, ABENA A/S became members of the Network for Ecolabeled Procurement, facilitated by Ecolabelling Denmark. The network is established to raise awareness of environmental change and increase the number of ecolabeled products in Denmark and on the Danish market.

Redesigning single-use gloves

Along with scientists from Roskilde University, Design School Kolding, the Technical University of Denmark, two Danish regions, and waste managers, ABENA A/S is assessing challenges with plastic and textiles within the healthcare sector. More specifically, we are investigating a redesign of single-use gloves in accordance with circular design principles.

Recycling microfiber

Together with Nordisk Mikrofiber, ABENA A/S has launched TAKE BACK, a return system for worn-out microfiber cloths and mops. The purpose is to keep cloths and mops inside the circuit and extend the life of the already-produced materials by recycling them into new products.

Resdesigning thermal jacket in mono-material

ABENA A/S is redesigning, developing, and testing a new mono-material thermal jacket with short sleeves. Whereas a traditional thermal jacket is made from several material types, the new jacket is only made from one type of material. This makes it easier to transform into new products after use, which will also help reduce hospital waste volumes. We finished the testing phase of the jackets at the end of the financial year 2023/2024.

CASE

Testing New Technologies

In Växjö, Sweden, we are testing a technology that optimizes the airflow from our ventilation system. Since the project's inception in February 2024 until May 2024, we have observed a 38% reduction in energy consumption.

During warmer months, when the cooling system is in use, we expect to decrease our energy usage by 5-10%.

The test period will last throughout 2024.

Read more about the case on ABENA.se



CASE

Ma Petite Planète

In 2024, ABENA-Frantex carried out 1,089 challenges related to environmental care as part of the global initiative, Ma Petite Planète.

Through our French subsidiary, we entered the initiative to raise awareness of environmental issues in a fun way and, at the same time, create new daily habits in favor of the environment. Forty of our colleagues participated in the challenge over three weeks. The challenges included biking or co-driving to work, vegetarian lunch, waste collecting and waste sorting, among other initiatives. In total, we

- Reduced CO_2 emissions by 1,947 kg
- Saved 308,676 liters of water
- Avoided 35 kg waste generated
- Completed 80 hours of training

*Calculation based on the average footprint of a French person over a year (9.9t of CO_2, 513 kg of waste and 54.3 m^3 of water). These footprints are based on scientific documentation and do not allow us to calculate the participants' personalized impact according to their own habits and geographical location.



Objective: Raising awareness of environmental issues

Status: Finished project

Results: Reductions in CO_2, water use, and waste

Our Certificates and Ecolabels

We take a fact-based approach to document our words and increase transparency for our stakeholders.

ISO certificates

We prioritize management standards, such as ISO certificates, to live up to our quality commitments and document our business and production methods. We e.g. use Quality Management (ISO 9001), Environmental Management (ISO14001), Working Environment (ISO 45001), and Energy Management (ISO 50001).

We have added newly acquired/established entities to this year's reporting compared to last year, resulting in a percentage decrease in the total number of certified entities.

- **22%** of our own companies are ISO 14001 certified. That is a decrease of 3 percentage points compared to last year.
- **56%** of our companies are ISO 9001 certified. That is a decrease of 4 percentage points compared to last year.
- **3.7%** of our companies are ISO 45001 certified. That is a decrease of 0.3 percentage points compared to last year.
- **25%** of our own operated production companies are certified with ISO 50001. That is the same share as last year.

Ecolabels

We aim to encourage behavioral change in purchasing decisions by making it easy for customers and end-users to choose products with at least one independently verified ecolabel. Naturally, this means that we are working towards increasing the number of ecolabeled products in our assortment.

- **34%** of our products carry at least one third-party verified ecolabel. This is a decrease of 2.62 percentage points compared to last year due to the fact that we have added new products to our assortment that have not yet received an ecolabel.
- **53.14%** of our wood-based products carry the FSC or PEFC certificates (> 50% wood-based materials). This is an increase of 31.42 percentage points compared to last year.
- **7.28%** of our wood-based products carry the FSC 100% certificate. This is an increase of 3.02 percentage points compared to last year.



We count the following third-party verified certificates and ecolabels into our climate target reporting:

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



CASE

Bringing Ecolabeled Products Closer to Customers

In April 2024, ABENA A/S became members of the Network for Ecolabeled Procurement, facilitated by Ecolabelling Denmark. The network is established to raise awareness of how ecolabeled products can help mitigate environmental change. The goal is to increase the number of ecolabeled products on the Danish market and, thus, make these the customers' first choice.

The network consists of some of Denmark's largest companies, which, like ABENA, work actively on SDG 12: Responsible consumption and production.





Objective: Making ecolabeled products more accessible

Status: Ongoing project and collaboration

Medlem af Netværk for
Miljømærket indkøb
Danmarks officielle miljømærker

People and Society

Our key to success is the strong bond that binds us together. ABENA is family-owned, and the family feeling ties us together across cultural and geographical borders.

Our ABENA family consists of over 2,000 knowledgeable people committed to making a difference. We see social responsibility as our shared responsibility, simply because we care.

In this chapter, we will describe how we realize our ethical conduct throughout our supply chain and how we, at the same time, build a workplace that is fair, inclusive, and attractive.



Anna
ABENA Production

A Responsible Business

Respecting human rights

As a global production and sourcing company, we operate in areas where human rights can be challenged. We believe that all human beings should be treated with dignity and respect, and we are committed to upholding and implementing internationally recognized human rights.

We want to avoid causing or contributing to adverse human rights impacts arising from our business decisions and activities. We don't accept forced or compulsory labor, including human trafficking, or withholding salary, bonus, or property. At the same time, we strictly follow applicable international standards and national laws regarding the minimum working age.

Our due diligence approach rests on early risk identification and remediation. Through our amfori BSCI membership, we continually monitor, evaluate, and act on emerging concerns in the supply chain in collaboration with our suppliers.

We are also physically present in our sourcing markets. Our local sourcing specialists know the cultural and political conditions under which our suppliers operate and collaborate with the suppliers to improve conditions when needed.

If deemed necessary, we also have the option to ask external auditors to address specific topics to ensure early detection of potential risks.

- We registered **0 cases** of discrimination in our supply chain in 2023/2024. Last year data was unavailable.
- We registered **0 cases** of child labor in our supply chains in 2023/2024. That is the same number as last year.
- We registered **0 cases** of forced or compulsory labor in our supply chain in 2023/2024. That is the same number as last year.

Social impact in our supply chain

Each person who delivers value to our products across our supply chain must work in a good, healthy, and safe working environment that is respectful, inclusive, and equal.

We respect the right of the individual, and focus on due diligence and early risk detection, remediation, and enhancing working conditions.

Our due diligence focus is centered on high-risk countries in our sourcing supply chain. We manage this with our Code of Conduct and membership of amfori BSCI. This also includes the right to freedom of association and collective bargaining in accordance with applicable law.



CASE

Donations to Quadruplets

In January 2024, quadruplets – four boys named Matej, Luka, Marko, and Jovan – were born at the University Medical Centre Ljubljana. Quadruplet births are exceedingly rare, occurring in about one in 500,000 births or fewer, especially when conceived naturally.

Given that the University Medical Centre Ljubljana uses Bambo Nature diapers for newborns, our Slovenian colleagues reached out to them and the parents to offer support. We donated 24 packs of Bambo Nature diapers to the young family, ensuring they have quality and ecolabeled diapers for their babies also at home.



Darko, Admir, Žan Luka, Gal, Tilen, Nejc Rožle, Dejan, Vida and Robert. ABENA Slovenia

CASE

Coming Together to Help

In August 2023, the most devastating floods in Slovenia's history affected approximately two-thirds of the country's surface.

Our Slovenian colleagues stood together and joined the aid work to help the thousands of people who were suddenly unable to make everyday life come together. We donated incontinence products, baby diapers, protective wear, and other much-needed products from our extensive product assortment.

The donation was given to charity organizations and initiatives coordinating aid efforts across various Slovenian cities.

Screening suppliers

Whenever we start collaborating with a new sourcing supplier, we screen the supplier using social criteria in amfori BSCI's Countries' Risk Classification. The criteria include, among others, freedom of expression, freedom of association, and free media, the likelihood of politically motivated violence and terrorism, and the judicial system.

- **100% new sourcing** suppliers screened using social criteria.
- **90 suppliers** assessed for social impacts.
- **1 supplier** identified as having significant actual and potential negative social impacts.
- **1 supplier defined as having** actual and potential negative social impacts in the supply chain.
- **0% suppliers** identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- **0.16% suppliers** identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment. The process of termination is not yet complete, as ABENA is committed to handling this transition responsibly and ethically. We aim to minimize any negative impact by maintaining open communication with the supplier and ensuring a smooth, respectful process that aligns with our values, even if it takes more time.

See full list of criteria: https://www.worldbank.org/en/publication/worldwide-governance-indicators



Performing visual inspection of our gloves during production.

What is amfori BSCI?

amfori BSCI is a trade association committed to enhancing human rights across global supply chains. Its primary mission is to advance social responsibility and social sustainability through a unified Code of Conduct (CoC). Rooted in internationally acclaimed guidelines and principles from entities like the ILO, OECD, and UN Global Compact, this CoC serves as ABENA's standard.

ABENA has been member of amfori BSCI since 2013.

amfori Trade with purpose

Member of amfori, the leading global business association for open and sustainable trade. We improve the social performance of our supply chain via amfori BSCI. For more information visit www.amfori.org

Our Policy Commitments

We support a range of international policies and embrace collaborations across the industry with our customers, suppliers, and other stakeholders.

Policy commitments in our sourcing supply chain

We require all suppliers to sign our Code of Conduct, ensuring their commitment to respecting human rights and upholding fair labor practices. This includes risks related to migrant workers, refugees, children, and young workers.

We categorize all suppliers based on their operational presence in low-risk or high-risk countries. Those operating in high-risk regions undergo audits conducted by impartial third-party auditors appointed by amfori BSCI, who are well-versed in local regulations. The audits focus on critical areas, including fair remuneration, discrimination, child labor, slavery, ethical standards, occupational health and safety, and environmental preservation.

If the auditor identifies critical or problematic issues, these are diligently documented in reports. In collaboration with the supplier, we take corrective actions to address the issues and ensure that our supply chain remains ethical.

Upon signing our Code of Conduct, our suppliers are obliged to have accessible grievance mechanisms in place where staff can report any non-compliance. Any non-compliance or suspected misconduct can be reported through an amfori BSCI audit or our whistleblower hotline.

We accept CSR systems other than amfori BSCI, provided they meet key performance areas, especially those related to zero tolerance. This flexibility ensures alignment with ABENA's standards while accommodating diverse supplier practices.

Our CSR supply chain policy is internally available and externally available upon request. All suppliers must fill out the survey approximately every 5th year or if there are new additions.

Policy commitments in our production supply chain

Our approach to ensuring a responsible business conduct centers around early detection of risks, remediation, and enhancing working conditions in the long run. In our production supply chain, we rely on our commitment to the UNGC, which covers the same topics as amfori BSCI.

We manage our suppliers through a supplier survey, which we require all suppliers to sign upon entering a business agreement. For now, the supplier survey only applies to ABENA Produktion A/S. We are in the process of establishing a coordinated effort where suppliers for our remaining three own-operated production facilities will sign the same survey.

The survey reflects the amfori BSCI Code of Conduct. We ask our suppliers to account for their quality management systems, position on human rights, whether they have risk management systems in place, and whether they have social and environmental policies.

If the supplier reports that they holds a certification, we collect proof of the certification. We register the certification expiration dates and ask for evidence of renewed certificates when the former expires.

The survey is a contract between ABENA and the supplier and is not publicly available.

We use independent third-party certifications and ecolabels to document the management of our own-operated production facilities. Our production sites are certified according to various management standards.

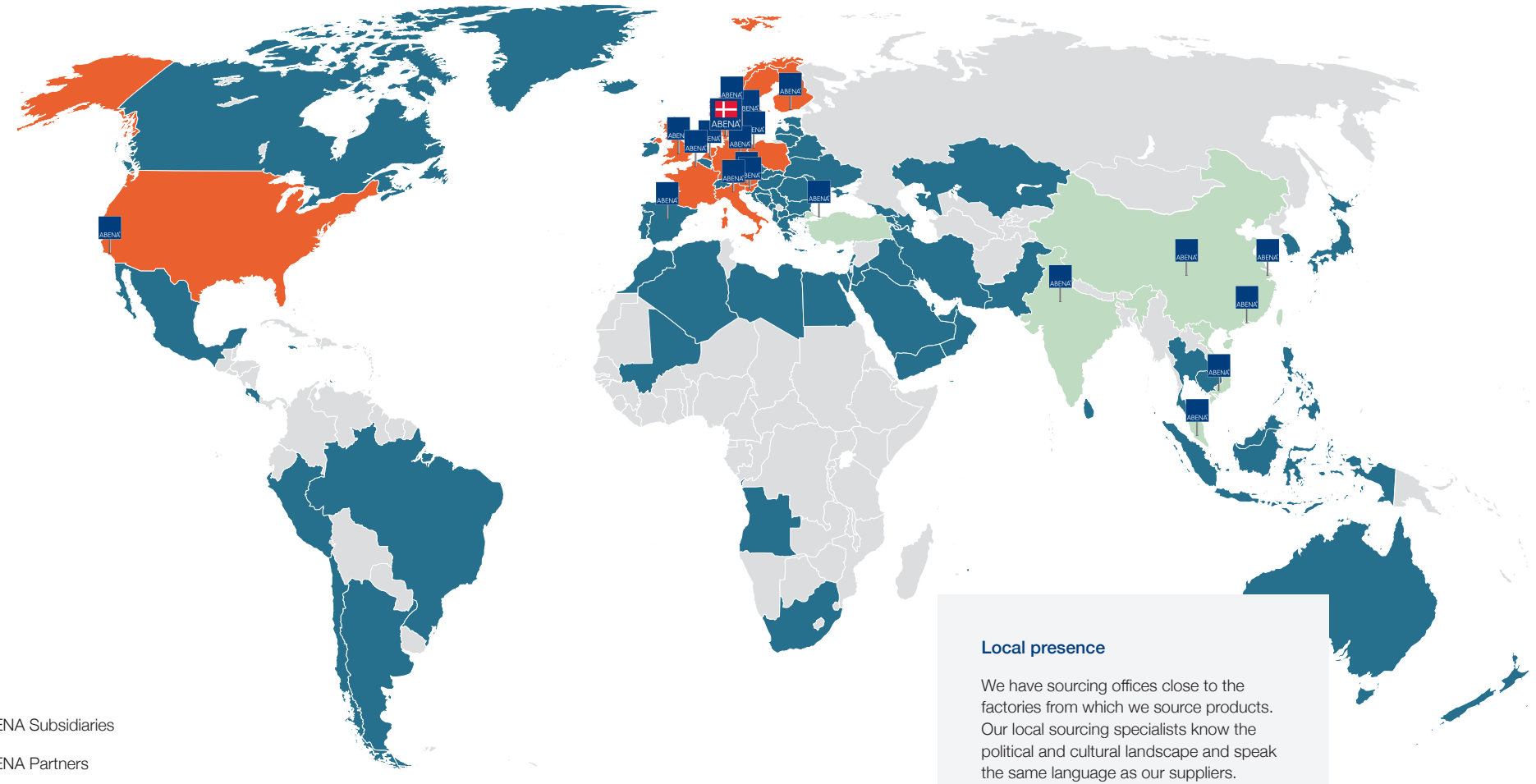
We regularly undergo third-party audits to ensure that we meet the requirements of the individual standards.

Any non-compliance or suspected misconduct can be reported through our whistleblower hotline.

What is UNGC?

The United Nations Global Compact is a global voluntary initiative for companies to implement universal principles for sustainability into the value chain and report on these. The UNGC has established ten fundamental principles for human rights, labor, environment, and anti-corruption that the signatories, at minimum, should meet.

ABENA has been signatory to the UNGC since 2002.



Local presence

We have sourcing offices close to the factories from which we source products. Our local sourcing specialists know the political and cultural landscape and speak the same language as our suppliers.

They are in continuous dialogue with our suppliers to incorporate social and environmental responsibility requirements into daily management.

Fair and Inclusive Workplace

We want to foster a positive and tolerant working environment and treat each other with dignity and respect. We consider diversity a strength that increases creativity, quality, and cooperation internally and externally.

We do not accept discriminatory behavior or harassment of any kind. We do not discriminate or exclude persons based on sex, gender, age, religion, race, caste, birth, social background, disability, ethnic and national origin, nationality, membership in unions or any other legitimate organizations, political affiliation or opinions, sexual orientation, family responsibilities, marital status, pregnancy, diseases, or any other condition that could give rise to discrimination.

We ensure that our ethical guidelines are thoroughly implemented across our business operations.

78 **people working at ABENA while studying.** That is 6.84% more than last year.

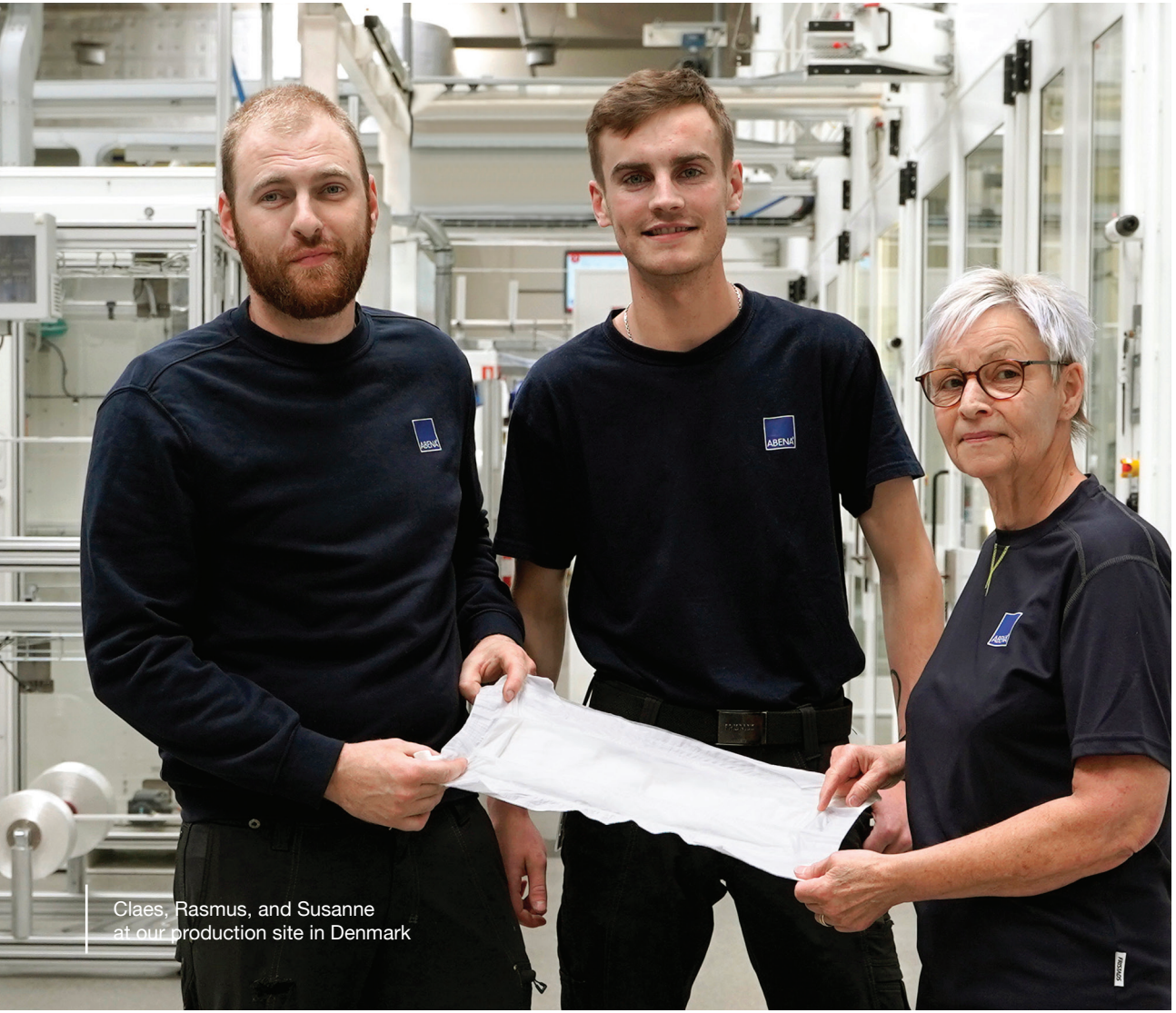
COUNTRY (FTE)	NUMBER OF EMPLOYEES
Denmark	1,377
The Netherlands	86
Norway	22
North America	47
Finland	20
Poland	93
Germany	194
Slovenia	22
Sweden	140
UK	32
France	154
Asia	25
Austria	7
Total	**2,219**

Table 1: Employees by country, headcount



Tilen
ABENA Slovenia





Claes, Rasmus, and Susanne
at our production site in Denmark

Gender

ALL EMPLOYEES

♂ 55% | ♀ 41% | ← 4%

4% (Non-guaranteed due to local law)

Table 2: Gender, headcount

Employment

EMPLOYMENT TYPE

90%	10%
Full-time	Part-time

CONTRACT TYPE

95%	5%
Permanent	Temporary

TYPE OF WORK*

70%	30%
Salaried employees	Hourly paid employees

* BAsed on FTE

Table 3: Employment, headcount

Ethical Business Practice

We have various practices in place for individuals to seek advice and raise concerns. We practice flat hierarchies and a value-based corporate culture where we invite everyone to speak up about potential or concrete critical cases of misconduct or non-compliance.

ABENA's Ethical Guidelines

Our Ethical Guidelines help us understand what we can and should report if we become aware of any non-compliance with local laws or our internal policy commitments. If the Ethical Guidelines are stricter than local legislation, the Ethical Guidelines precede.

Our CEO has approved the guidelines, which are available in two languages.

Our Legal Department trains all new ABENA employees in the guidelines.

Find the Ethical Guidelines **here.**

Code of Conduct

Our Code of Conduct defines our commitment to respecting human rights and advancing social responsibility, with a special focus on our sourced products. Our Code of Conduct outlines the values and behavior we expect from the suppliers that manufacture products for ABENA.

Our Code of Conduct is based on amfori BSCI and includes:

- **Precautionary principles:** We treat any potential breaches of our Code of Conduct seriously and establish preventive measures.
- **Due diligence:** We continuously embed due diligence across our operations and track our impact. Our due diligence mainly focuses on our sourcing activities, where we have the most significant potential to make a positive difference.
- **Human rights:** We seek to protect human rights through all levels of our business operations.

We manage our membership of amfori BSCI via ABENA A/S' Compliance department, and UNGC's membership is managed via ABENA Produktion A/S. Both commitments are approved by the Chairman of the Board. Our ambition is to transfer the management of both certificates to ABENA Holding.

We are still in the process of consolidating our business functions and operations and integrate due diligence within our corporate management processes.

Our policy commitments are communicated internally on our intranet and externally via our websites, in tenders and other sales materials, supplier surveys, and in marketing and communication materials.

External audits

We hold several third-party certifications and ecolabels and are subject to external auditing of our products, production methods, and management processes.

We are audited annually or upon request, announced or unannounced. For each external audit, top management and employees are interviewed to demonstrate how we comply with the criteria for a given certificate. The auditor interviews employees with a position or function related to the audit.

The interviews are confidential as they are not intended to test the individual employees but ABENA as an employer or business.

Whistleblower hotline

Our whistleblower hotline helps individuals to report any suspicion of unethical conduct or non-compliance. The whistleblower hotline is available on our intranet and global website. It is open to our colleagues and external stakeholders and available in 2 languages.

All reports are treated with confidentiality and individuals can choose to report anonymously.The individual can also choose who the report should be forwarded to: the chairman of the Executive Committee, ABENA's CEO, or the Internal Audit team.

The reporting is hosted by a third party provider to ensure anonymity and all communication flows through the third party portal.

Critical concerns

Critical concerns are communicated via our Ethical Guidelines and our Employee Handbook, which is handed to all new employees in ABENA.

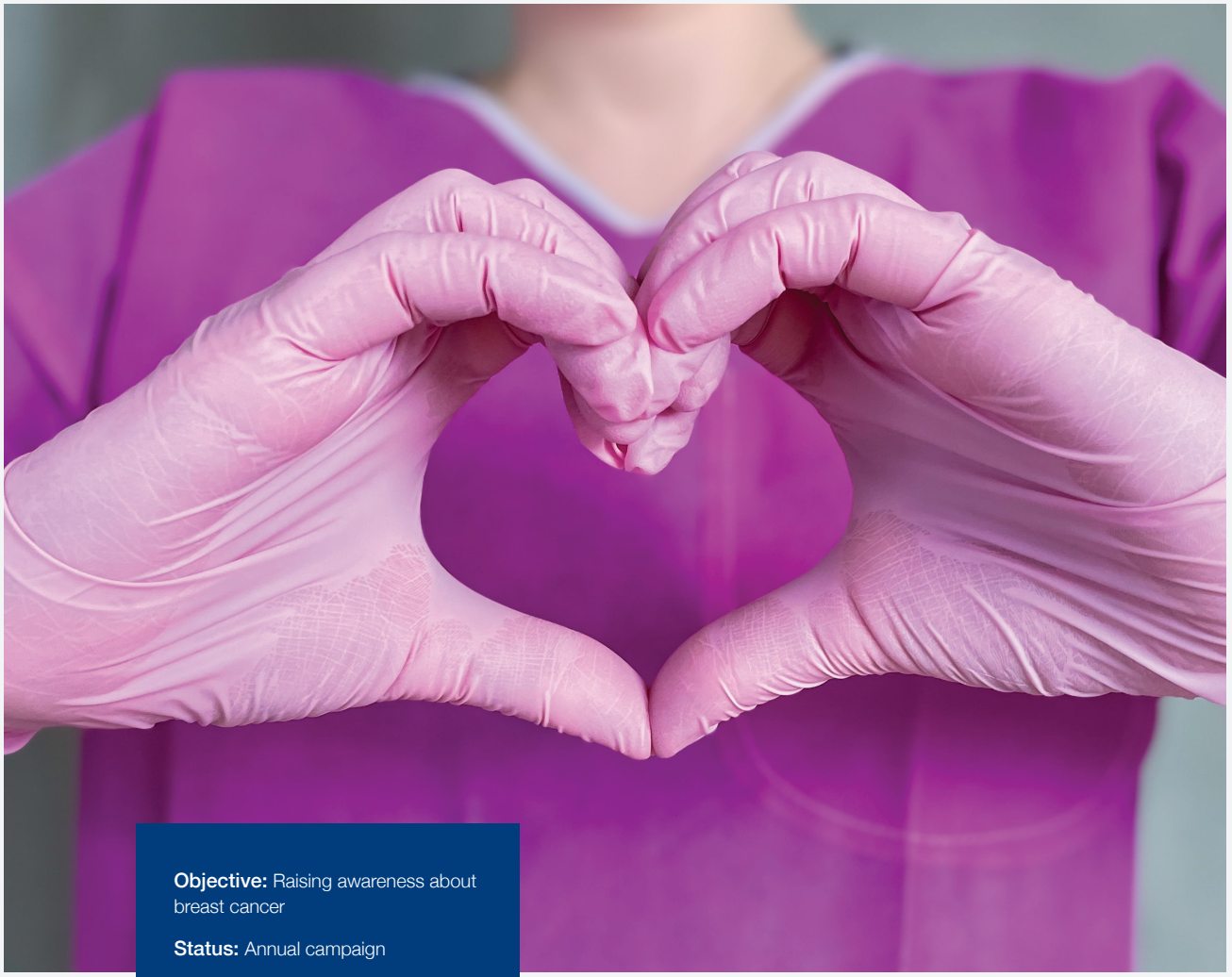
We have no reported critical concerns during the financial year.

CASE

Pink October

Each year, our French colleagues participate in “Pink October”, a global campaign to promote early detection, support research, and honor those affected by breast cancer.

By offering customers pink protective wear, we not only help healthcare facilities visibly demonstrate their solidarity with breast cancer patients and survivors but also raise funds for the campaign through the sale of the pink items.



Objective: Raising awareness about breast cancer

Status: Annual campaign

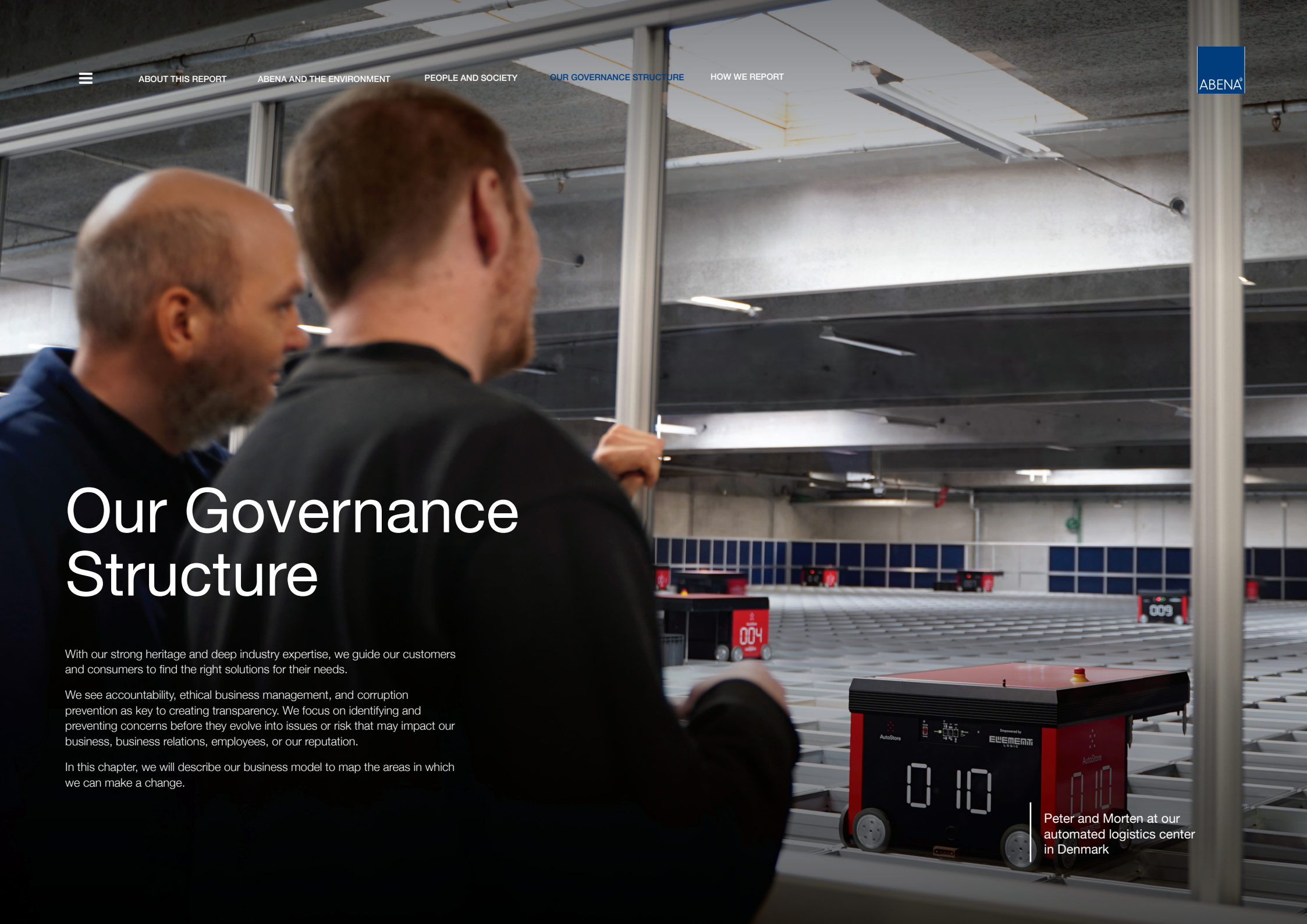
Results: € 2,102.69 donated

Our Governance Structure

With our strong heritage and deep industry expertise, we guide our customers and consumers to find the right solutions for their needs.

We see accountability, ethical business management, and corruption prevention as key to creating transparency. We focus on identifying and preventing concerns before they evolve into issues or risk that may impact our business, business relations, employees, or our reputation.

In this chapter, we will describe our business model to map the areas in which we can make a change.



Peter and Morten at our automated logistics center in Denmark

Our Business Model

Our business model rests on our position as both a manufacturer and sourcing company. This structure separates us from other companies in the industry and enables us to be a total solution provider.

We collaborate with approx. 600 suppliers from all over the world. We choose partners who share our values and ambitions for improving environmental and social performance.

From raw materials to customers

Raw materials and manufacturing

As a manufacturer ourselves, we have hands-on experience with every part of our production processes.

We produce a wide range of absorbent products and household items at our four own-operated production facilities. Our products are sold under our own brands or as private-label products for the retail sector.

The raw materials we use include paper pulp, polypropylene, and propylene, which are usually converted through suitable form-giving processes.

Raw materials and sourcing

We secure our wide assortment by knowing all relevant suppliers – and cooperating with the best ones.

We establish long-term relationships with our suppliers and have our own operated sourcing offices in Denmark, China, Vietnam, Malaysia, Türkiye, and India, just as we source products from Europe and Africa. Our sourcing offices negotiate conditions and undertake quality control of the finished goods.

We require the raw materials used in our products to meet comprehensive EU regulations.

Logistics and warehouses

We work with logistics partners to transport our products from the production site to our warehouses via sea, train, or truck.

The products we source are typically transported by containerships from Asian to European ports by third-party logistic companies and to our warehouses.

In total, we have warehouses in 12 countries and, to a limited extent, use third-party warehousing.

Sales

We sell our products through tenders, wholesalers, retailers, online marketplaces, or own branded e-commerce channels. Our sales take place either through our own subsidiaries or our global distributor network in countries without local ABENA representation.

Distribution

We mostly deliver products to our customers via third-party logistics companies by sea, train, or truck. When feasible, we choose electric cars for direct distribution.

In Denmark, however, we deliver products to our customers with our own electrical trucks.

Customer

With our extensive assortment, we are capable of introducing our products to several target groups. Our customers are found within three sectors: healthcare, industries (non-health care customers), and direct-to-consumers (B2C and retail).

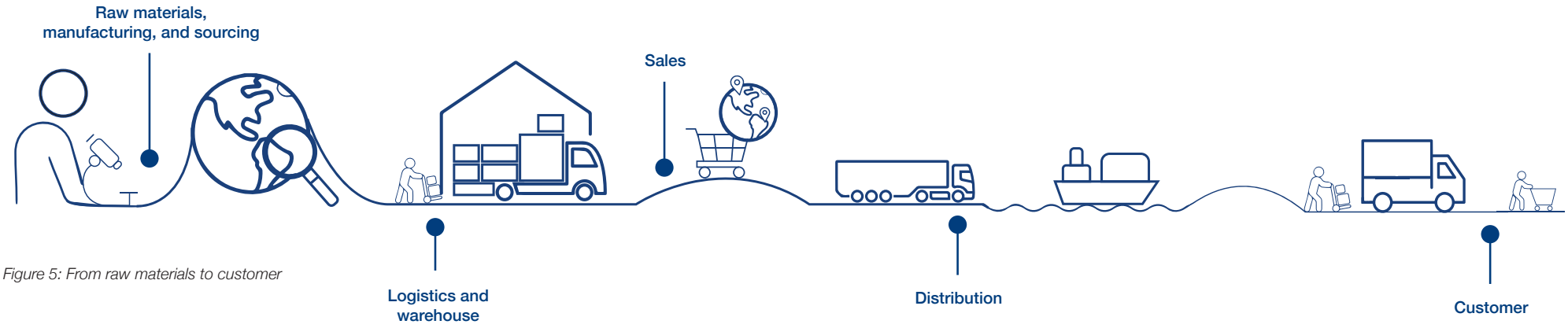


Figure 5: From raw materials to customer

Our Customers

Healthcare

We supply public and private healthcare customers within three customer segments:

- Nursing homes
- Hospitals
- Home Care

Our healthcare products are produced in-house or sourced from other countries.

Our primary product selection includes gloves, incontinence products, bed protection, PPE, hygiene, skin and body care, cleaning products, plastic bags and waste management solutions, and paper. Our own-produced product ranges include baby diapers and incontinence products, bed protection, wipes, bibs, and protective sheets.

Industries

Our industries customers are mainly public sector organizations and B2B customers:

- Food industry
- Heavy industry
- Facility management
- HoReCa
- Retail

Our industries products are primarily sourced. They include gloves, cleaning products and detergents, PPE, plastic bags and waste management solutions, paper, foodservice products, and personal safety products.

Direct to consumers

We sell products directly to end-consumers via our own branded e-commerce platforms or online marketplaces.

The products are either produced at our own operated factories or sourced from other countries.

Our product offer consists of childcare products, products for personal care, light incontinence products, and other products from our global brands, ABENA, Bambo Nature, and other Packer's Brands.



FACT

Did you know that ABENA has been a global healthcare partner since 1960?





FACT

Did you know that ABENA supplies the food industry with gloves, protective wear, PPE, paper, and cleaning products?



FACT

Did you know that all Bambo Nature baby diapers carry the Nordic Swan Ecolabel, FSC™ certificate, OEKO-TEX Standard 100, and the Vegan Society certificate?

Expanding Our Business

In 2023/2024, we welcomed four new entities to our business.

- May 2023: ABENA **acquires the company AQUATIME ApS.**
- June 2023: ABENA **establishes subsidiary in Italy** under the name ABENA Italy Srl.
- November 2023: ABENA **establishes subsidiary in Austria** under the name ABENA Österreich GmbH.



FACT

Dehydration is a growing challenge in a world of increased life expectancy and climate change. Aquatime is a digital drinking glass that monitors fluid intake and nudges users to drink.



Günther, Preben, and Sune at the opening of ABENA Austria GmbH

FACT

We have established new subsidiaries in Austria and Italy to strengthen our European market presence.

Composition of Management

We strive to conduct our activities in an environmentally, socially, and financially responsible way. To achieve our objective, we are integrating sustainability considerations across our value chain and discussing the topics in relevant governance bodies across our organization.

Our sustainability governance lies with our Executive Committee, which sets and approves our overall sustainability ambitions, including strategic direction, procedures, and reporting, at their quarterly meetings. The committee's seven members are appointed to an open-ended agreement based on their qualifications and competencies concerning ABENA's business operations. Some members also hold seats in other Executive Committees; none of these conflict with ABENA's interests. There is no fixed process in place for evaluating the performance of the Committee and overseeing the management of ABENA's impact on the environment, people, or the economy.

We anchor operational decisions with our Executive Management, which is responsible for ensuring a positive commercial and sustainable performance across the value chain. It is composed by ten senior executives from our production, sourcing, finance, IT, marketing, and sales departments, and subsidiary representatives. The Executive Management meets every fourth week. Two of the Executive Leaders are also members of ABENA's Executive Committee, and three of the Executive Leaders are part of ABENA's Sustainability STECO Board.

Our Sustainability Steering Committee implements our sustainability activities and measures progress. This includes implementing new regulatory requirements and potential framework changes to our organization. The six executives in the Committee represent our production, sourcing, finance, and marketing departments and meet every fourth week. The Sustainability Steering Committee receives non-binding recommendations from the ESG Reporting Group, which collects data and writes the annual ESG report.



Figure 6: Composition of sustainability management





Claus, Eva, and Carsten in our headquarters in Denmark

Members of the Executive Commitee

♂ 57%	♀ 43%

NON-EXECUTIVES	EXECUTIVES
57%	43%

Tabel 5: Member of the Executive Commitee

Members of the Executive Management

♂ 90%	♀ 10%

EXECUTIVES
100%

Tabel 6: Member of the Executive Leadership team

Members of the Sustainability Steering Committee

♂ 75%	♀ 25%

EXECUTIVES	NON- EXECUTIVES
75%	25%

Tabel 7: Member of the Sustainability STECO Board

Strategic Partnerships and Memberships

We join forces and engage with stakeholders throughout the industry to drive industrywide progress on environmental, social, and sustainability governance topics.

We regularly engage with our stakeholders to capture their views and insights and to determine our material topics.

Our stakeholders include:

- **Customers and consumers:** Our customers and consumers are the core of our business, and we continuously strive to understand, meet, and exceed their expectations.
- **Colleagues:** Our colleagues worldwide are the driving force to reaching our vision. Their diverse knowledge and experience bring the creativity and innovation needed to succeed.
- **Suppliers:** Our suppliers are an integrated part of our business. They enable us to share experiences and improve environmental and social challenges worldwide.
- **Executive Committee and Leadership Team:** Our highest governance bodies set our strategic direction.
- **Policymakers and authorities:** We engage with policymakers to influence legislation that supports change.

We engage with our stakeholders through ongoing dialogues and via various channels, including financial reports, ESG reports, websites, social media, training programs, and newsletters.

We participate in conferences, industry partnerships, and other trade associations. Internally, our biannual employee satisfaction survey, Voice of ABENA, supports our dialogue.

Compliance with laws and regulations

We strive for full legal and regulatory compliance and to provide clearly defined guidelines and responsibilities throughout our value chain.

During this reporting period, we have seen no incidents of non-compliance with laws and regulations that have resulted in fines. We have also not been sanctioned in any other way by external authorities or customers.



Collaboration highlights

- We are a signatory to the UNGC
- We have been members of **amfori BSCI for 10 years**
- We donated and sponsored **€ 251,140 for non-profit purposes**
- In the process of applying for the **Science Based Targets initiative**



Maité and Carlos
in ABENA Frantex



Anthony and Medina
in ABENA Frantex

CASE

Achieving EcoVadis Gold

In December 2023, our subsidiary in France was awarded the EcoVadis Gold Medal for ABENA-Frantex' work with sustainability management performance and continuous improvement in CSR practices.

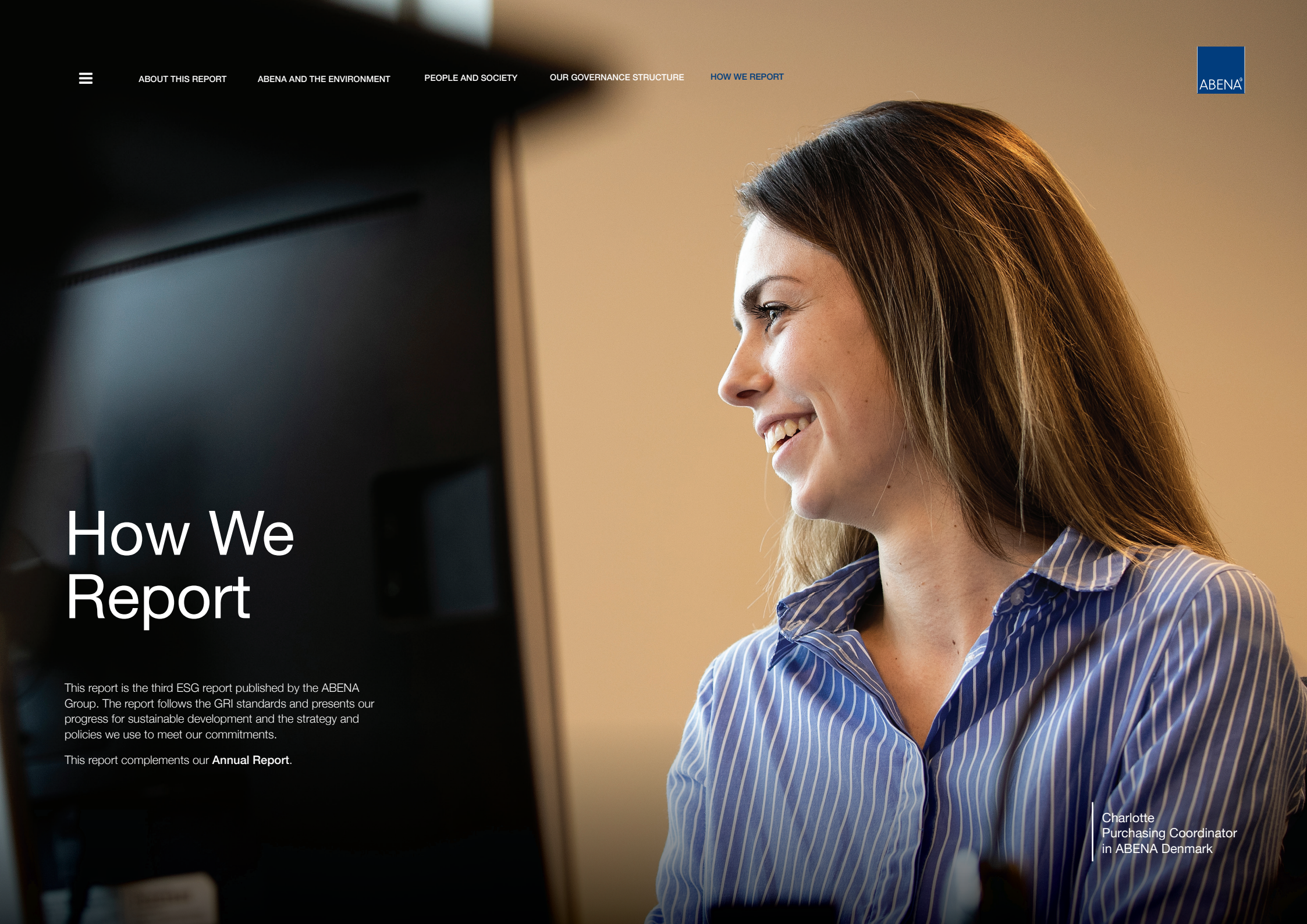
The Gold medal is given to companies in the top 5% of the 130,000 companies evaluated by EcoVadis. The evaluation is based on performance within four categories: Environment, Ethics, Labor and Human Rights, and Sustainable Procurement.

The medal is given based on a company's percentile rank calculated across all companies in all industries, not per industry.

How We Report

This report is the third ESG report published by the ABENA Group. The report follows the GRI standards and presents our progress for sustainable development and the strategy and policies we use to meet our commitments.

This report complements our **Annual Report**.



Charlotte
Purchasing Coordinator
in ABENA Denmark

Impact on Data

Since 1990, the ABENA Group has grown rapidly through acquisitions. Growth at this scale has resulted in a decentralized organization with many self-managing subsidiaries and organizations that work independently.

Each year, we strive to improve our data quality. This year's report includes data from 28 ABENA entities, which is five more entities than were included in our first ESG report (2021/2022).

Due to our ongoing consolidation process of our departments within finance, compliance, legal, IT, and marketing, some data still needs to be completed.

This year, we have not included the EU Taxonomy. The EU Taxonomy will be included once again when we report according to CSRD.

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

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)

Our Executive Committee has reviewed and approved the report, including the material topics.

Materiality assessment

In 2022, we identified the material topics that define our work with sustainability. We analyzed our social, environmental, and economic impacts throughout our value chain to identify the topics most relevant to our business and stakeholders.

We identified four material topics based on our internal policies and guidelines, issues raised in internal and external communication and media, input from stakeholders within the healthcare and industries' markets, and desk research.

The materiality assessment helps us prioritize and form our actions and strategy.

We identified our material topics in a three-step process, with 28 representatives from our key corporate functions.

1. Identifying actual and potential impacts

2. Assessing the significance of the impacts

3. Prioritizing the most significant impacts for reporting

In the financial year 2024/2025, we will conduct a double materiality analysis in collaboration with third-parties in preparation for CSRD.

Material topics

Our material topics are identified based on our direct and indirect impact on the environment, society, and economy. A priority list of the topics where ABENA has the most significant impact and opportunity to make a positive change is also included. The Chairman of the Board approves the list of material topics and priorities.

Our material topics are identified from the perspective of different criteria:

- ABENA's core business is disposable products
- ABENA being a producer
- ABENA sourcing products from all over the world.

All financial information, including EVG&D, can be found in our Annual Report.

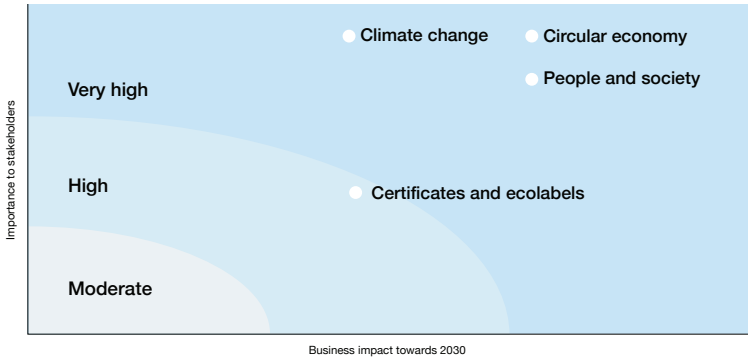


Figure 6: Business Impact towards 2023.

GRI Content Index

ABENA has reported the information cited in this GRI content index for the period May 1, 2023, to April 30, 2024, with reference to the GRI Standards.

The organization and its reporting practices

DISCLOSURES	REFERENCE	EXPLANATIONS AND OMISSIONS
GRI 2-1: Organizational details	Page 55	-
GRI 2-2: Entities included in the organization's sustainability reporting	-	All entities included in this report can be found in our Annual Report, p. 31.
GRI 2-3: Reporting period, frequency and contact point	Page 55	-
GRI 2-4: Restatements of information	Page 5	The ABENA Group has acquired one company and established two subsidiaries during the reporting period, which influence the comparisons to previous years' data.
GRI 2-5: External assurance	-	Omitted. With approval by the Executive Committee.
GRI 2-6: Activities, value chain and other business relationships	Page 33	-
GRI 2-7: Employees	Page 28	Part-omitted.
GRI 2-8: Workers who are not employees	-	Omitted. Information unavailable.
GRI 2-9: Governance structure and composition	Page 38	-
GRI 2-10: Nomination and selection of the highest governance body	Page 38	-

The organization and its reporting practices

DISCLOSURES	REFERENCE	EXPLANATIONS AND OMISSIONS
GRI 2-11: Chair of the highest governance body	Page 55	-
GRI 2-12: Role of the highest governance body in overseeing the management of impacts	Page 38	-
GRI 2-13: Delegation of responsibility for managing impacts	Page 38	-
GRI 2-14: Role of the highest governance body in sustainability reporting	Page 38	The Executive Committee is responsible for reviewing and approving the reported information. This takes place at the General Assembly in October 28, 2024, at the same time as the annual report 2023/2024 is reviewed and approved.
GRI 2-15: Conflicts of interest	-	ABENA is a family-owned company with the family being represented in the highest governance body. Due to the ownership structure, the processes for describing how conflicts of interest within the highest governance body are prevented and mitigated are not applicable.
GRI 2-16: Communication of critical concerns	Page 30	-
GRI 2-17: Collective knowledge of the highest governance body	-	Due to the overlap of members of the Executive Committee, the Executive Management, and the Sustainability Steering Committee, insights on legislation and movements within sustainable development are shared cross-operational on an ongoing basis.
GRI 2-18: Evaluation of the performance of the highest governance body	-	Omitted. Information unavailable.
GRI 2-19: Remuneration policies	-	Omitted due to confidentiality restraints. ABENA has a remuneration process that determinesremuneration and remuneration policies for members of the highest governance body and senior executives.
GRI 2-20: Process to determine remuneration	-	Omitted due to confidentiality restraints.

The organization and its reporting practices

DISCLOSURES	REFERENCE	EXPLANATIONS AND OMISSIONS
GRI 2-21: Annual total compensation ratio	-	Omitted due to confidentiality restraints.
GRI 2-22: Statement on sustainable development strategy	Page 4	-
GRI 2-23: Policy commitments	-	UNGC COP: https://unglobalcompact.org/what-is-gc/participants/83-Abena-Group Supplier Code of Conduct: https://www.abena.com/about-abena/global-sourcing
GRI 2-24: Embedding policy commitments	-	ABENA Ethical Guidelines: https://www.abena.com/contact/ethical-conduct-and-whistleblower
GRI 2-25: Processes to remediate negative impacts	Page 30	-
GRI 2-26: Mechanisms for seeking advice and raising concerns	Page 30	-
GRI 2-27: Compliance with laws and regulations	Page 40	-

Strategy, policies and practices (continued)

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

DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 2-28: 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.) BVMED-Bundesverband Medizintechnologie e.V. (ABENA GmbH) MVO Nedeland (ABENA Healthcare B.V.) Nefemed (ABENA Healthcare B.V.) V&VN – (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) Gs1 SEDEX Kosmetik og hygiejne brancheforening DIRA DDV Absorbent Hygiene Product Manufacturers Association (AHPMA) (ABENA UK Ltd.) Greater Birmingham Chamber of Commerce (ABENA UK Ltd.) Institute of Directors (IOD) (ABENA UK Ltd.).





Mona and Tanja
Customer service
ABENA Denmark

Stakeholder engagement

DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 2-29: Approach to stakeholder engagement	Page 40	-
GRI 2-30: Collective bargaining agreements	Page 12	Part-omitted.

GRI 3

GRI 3-1: Process to determine material topics	Page 43	-
GRI 3-2: List of material topics	Page 43	-
GRI 3-3: Management of material topics	Page 43	-

Material topic: Climate change

GRI 302: Energy (2016)		
GRI 1-1: Topic management disclosures	Page 10	-
GRI 302-1: Energy consumption within the organization	Page 11 and 51	-
GRI 302-2: Energy consumption outside of the organization	Page 12 and 51	-
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.

Material topic: Climate change

DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)W
GRI 305: Emissions (2016)		
GRI 1-1: Topic management disclosures	Page 14	-
GRI 305-1: Direct (Scope 1) GHG emissions	Page 11 and 52	-
GRI 305-2: Energy indirect (Scope 2) GHG emissions	Page 11 and 52	-
GRI 305-3: Other indirect (Scope 3) GHG emissions	Page 12 and 52	-
GRI 305-4: GHG emissions intensity	-	Omitted. Information unavailable.
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: Nitrogen 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 14	-
GRI 306-1: Waste generation and significant waste-related impacts	Page 14	-
GRI 306-2: Management of significant waste-related impacts	Page 14 and 16	-
GRI 306-3: Waste generated	Page 16 and 52	-
GRI 306-4: Waste diverted from disposal	Page 16 and 52	-
GRI 306-5: Waste directed to disposal	Page 16 and 52	-

Material topic: Certificates and ecolabels

DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
N/A		
Topic management	Page 20	No GRI topic standards available.

Material topic: People and society

GRI 406: Non-discrimination (2016)		
GRI 1-1: Topic management disclosures	Page 23	-
GRI 406-1: Incidents of discrimination and corrective actions taken	Page 23	-
GRI 408: Child labor (2016)		
GRI 1-1: Topic management disclosures	Page 23	-
GRI 408-1 Operations and suppliers at significant risk for incidents of child labor	Page 23	-
GRI 409: Forced or compulsory labor (2016)		
GRI 1-1: Topic management disclosures	Page 23	-
GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 23	-
GRI 414: Supplier social assessment (2016)		
GRI 1-1: Topic management disclosures	Page 25	-
GRI 414-1: New suppliers that were screened using social criteria	Page 25	-
GRI 414-2: Negative social impacts in the supply chain and actions taken	Page 25	-

Key Results

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

The following pages give an overview of the ABENA Group's ESG KPIs and results on our material topics.

Data is collected from 28 ABENA entities and reported in CEMAsys.

Climate change

KPI'S	UNITS	RESULTS			2030 TARGETS
		2021/2022*	2022/2023**	2023/2024	
70% CO_2 reduction	%	15.39	15.58	16.19	70%
Scope 1: Gross direct (Scope 1) GHG emissions*	tCO_2e	4,047.3	4,062.4	4,285.7	-
Scope 1: Biogenic CO_2 emissions	tCO_2e	-	-	-	-
Scope 2: Energy indirect (Scope 2) GHG emissions, location based*	tCO_2e	5,238	5,052	5,153	-
Scope 2: Energy indirect (Scope 2) GHG emissions, market based*	tCO_2e	1,025	1,430.2	1,464.9	-
Scope 3: Other indirect (Scope 3) GHG emissions*	tCO_2e	4,726.7	4,865	4,439.9	-
Scope 3: Biogenic CO_2 emissions	tCO_2e	-	-	-	-
• Fuel and energy related activities	tCO_2e	3,425.4	3,363.7	3,076.6	-
• Business travels	tCO_2e	404.2	672.1	376.2	-
• Waste generated in operations	tCO_2e	897.1	829.2	987.1	-
% of energy consumption from renewable resources in total	%	46.2	50.8	50.8	100%
Total kwh	kwh	60,846,800	60,164,900	62,395,400	80,000,000 kWh
Investments in energy efficiency own production sites	mDKK	0.81	7.8	1.76	-
Own production sites with ISO 50001	%	25	25	25	100%

* Data corrected from ESG Report 2021/2022.
** Data corrected from ESG Report 2022/2023.

When fields are indicated with a line, data is unavaible.

Circular economy

KPI'S	UNITS	RESULTS			2030 TARGETS
		2021/2022	2022/2023	2023/2024	
% of waste recycled (production sites)	%	66.83	89.5	-	70%
% of own active item numbers that contain recycled content (>50%)	%	-	-	0.71	-
% of own active item numbers that contain bio-based content (>50%)	%	-	-	5.22	-
Ecolabels and certificates					
% of own active item numbers with at least 1 eco-label of the approved eco-label list	%	35.8	36.62	34	70%
Suppliers with SMETA or similar (>500,000DKK yearly)	%	7.49	18.37	20.7	40%
Suppliers signed Code of conduct	%	42.47	61.12	59.87	75%
Own companies with SMETA or similar	%	4.35	12	11.11	50%
number of companies with ISO 14001	%	26	24	22	70%
% of wood-based products with FSC 100% certificate	%	0.2	4.06	7.28	80%
% of own active wood-based item numbers with FSC/PEFC certificate	%	1.6	21.72	53.14	-
% of wood-based products with FSC mix certificate	%	-	-	-	20%
Social Responsibility					
Turnover	bnDKK	6.3	5.5	5.7	bnDKK 1.2
Number of education agreements	%	2.4	3.6	3.5	Minimum 2.5%
Number of ABENA companies compliant with ABENA's discrimination and ethics policy	%	-	-	51.85	-
Number of own active suppliers that have gone through either BSCI, SMETA or similar (those from who we buy for >67,000€ / yearly)	%	7.4	18.37	20.7	-
Number of own suppliers who have signed the ABENA Code of Conduct (CoC)	%	42.47	61.12	59.87	-

When fields are indicated with a line, data is unavaible.



Appendices

Appendix 1

ENERGY COSUMPTION OUTSIDE THE ORGANIZATION ($tC0_2e$)	2023/2024
Fuel and energy related activities	3,076.6
Waste generated in operations	987.1
Business travel	376.2
Total energy consumption (tCO_2e)	**4,439.9**

SCOPE
The focus this year has been to report the energy consumption within the above three upstream categories.

METHODOLOGIES
GHG Protocol Corporate Standard, CEMAsys as reporting and calculation tool.

CONVERSION FACTORS
DERFRA 2023, Ecoinvent 3.9, 3.9.1, & 3.10 Energiforetagen.se, 2023, Energistyrelsen 2023 IEA 2023

Appendix 1.1

ENERGY COSUMPTION WITHIN THE ORGANIZATION (MWH)	2023/2024
Subtotal from fuel consumption	**17,613.3**
Diesel	9,207.2
Petrol	2,002
LPG	3,962.5
Burning oil	11.7
Natural gas	2,386.7
Wood pellets	43.2
Subtotal from renewable energy consumption	**44,782.1**
Electricity cosumption	39,385.2
Heating consumption	5,396.9
Cooling consumption	-
Steam consumption	-
Electricity sold	-
Heating sold	-
Cooling sold	-
Steam sold	-
Total energy consumption (GJ)	**224,623.5**

METHODOLOGIES
GHG Protocol Corporate Standard, CEMAsys as reporting and calculation tool.

CONVERSION FACTORS
AIB 2023, DERFRA 2023, Energiforetagen.se, 2023, Energinet 2023, Energistyrelsen 2023, European Residual Mixes 2022, Fjernvarme.no, Green-e Residual Mix Emission Rates (2021), IEA 2023

Appendix 1.2
Scope 1, scope 2, and scope 3 GHG emissions (tCO_2e)

SCOPE 1: DIRECT GHG EMISSIONS	2023/2024
Gross direct (Scope 1) GHG emissons*	4,285.7
Biogenic CO_2 emissions	-
SCOPE 2: ENERGY INDIRECT GHG EMISSIONS	
Energy indirect (Scope 2) GHG emissions, location based*	5,153
Energy indirect (Scope 2) GHG emissions,market based*	1,464.9
SCOPE 3: OTHER INDIRECT GHG EMISSIONS	
Other indirect (Scope 3) GHG emissions*	4,439.9
Biogenic CO_2 emissions	-
Other categories included	-
Fuel and energy related activities	3,076.6
Business travels	376.2
Waste generated in operations	987.1

*Gases included: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3.

SOURCES OF EMISSION FACTORS AND GWP RATES
AIB 2023, DEFRA 2023, Energiforetagen.se, 2023, Energinet 2023, Energistyrelsen 2023 European Residual Mixes 2022, Fjernvarme.no, Green-e Residual Mix Emission Rates (2021), IEA 2023

CONSOLIDATION APPROACH
Financial

METHODOLOGIES
GHG Protocol Corporate Standard , CEMAsys as reporting and calculation tool

BASELINE YEAR
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_2e. Recalculation of base year emissions have been made.

Appendix 2
Waste generated by composition (t) and end-of-life management option

WASTE COMPOSITION	WASTE GENERATED	WASTE DIVERTED FROM DISPOSAL*	WASTE DIRECTED TO DISPOSAL*	% WASTE GENERATED
Cardboard waste	1,118.84	1,118.84 (Re)	-	16,87%
EE waste	5.88	5.88 (Re)	-	0.09%
Glass waste	0.59	0.59 (Re)	-	0.01%
Hazardous waste	7.67	7.30 (Re)	0.37 (Inc)	0.12%
Metal waste	99.48	99.48 (Re)	-	1.50%
Mixed waste	683.71	683.71 (Re)	-	10.31%
Organic waste	80.49	80.49 (Tr)	0.54 (Inc)	1.21%
Paper waste	192.83	192.83 (Re)	-	2.91%
Plastic waste	2,717.33	2,688.73 (Re)	28.60 (Inc)	40.95%
Residual waste	1,448.46	-	1,377.51 (Inc) + 70.95 (Lf)	21.84%
Solvents mix waste	9.85	-	9.85 (Inc)	0.15%
Wood waste	266.89	266.89 (Re)	0.70 (Inc)	4.02%
Cooling sold	-	-	-	-
Total	**6,632.56**	**5,144.04**	**1,488.52**	**100%**

* Disposal options: (Re) = Recycled; (Tr) = Treated; (Inc) = Incinerated; (Lf) = Landfill

Appendix 2.1
Waste management by EoL operation, in metric tons (t)

HAZARDOUS WASTE EOL OPERATION	ONSITE	OFFSITE	TOTAL
Recycling	-	7.30	7.30
Incineration (no energy recovery)	-	10.22	10.22
Total hazardous waste	-	-	17.52
NON-HAZARDOUS EOL OPERATION			
Recycling	-	5,056.3	5,056.25
Incineration (with energy recovery)	-	1,407.4	1,407.35
Treated	-	80.49	80.49
Landfilling	-	70.95	70.95
Total non-hazardous waste	**-**	**-**	**6,615.04**





Claus and Jan in our headquarters in Denmark





Name	ABENA HOLDING A/S
Ownership	Privately-owned company
Headquarter	Egelund 35 DK-6200 Aabenraa +45 7431 1818 info@abena.com
Contact	Arne Terp-Nielsen Chairman of the ABENA Group +45 7431 1800 info@abena.com
Reporting period	May 1, 2023 to April 30, 2024
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Egelund 35 · DK-6200 Aabenraa
+45 7431 1818 · info@abena.com