



2022-2023

ESG REPORT

ABENA GROUP



Content

- 2 About this report**
 - 3 Message from Chairman of the Board
 - 4 Our approach to lead change
 - 5 Our approach to sustainability
 - 6 Annual highlights
- 8 Climate, circularity, and environment**
 - 8 Climate change
 - 13 Circular economy
 - 18 Certificates and ecolabels
- 20 People and society**
 - 21 Respecting human rights
 - 22 Social impact in our supply chain
 - 23 Fair and inclusive workplace
 - 24 Seeking advice and raising concerns
- 24 Sustainability governance**
 - 24 Governance structure
 - 29 Policy commitments
 - 31 Stakeholder engagement
 - 31 Compliance with laws and regulations
- How we report**
 - 34 Methodology and reporting practice
 - 39 GRI content index

About this report

Sustainability is not new to us. We were founded as “Sønderjyllands Sækkefabrik” back in 1953. Cleaning, repairing, and reselling jute sacks for the agriculture industry was the original purpose of our company.

Today, in our 70th anniversary year, we employ more than 2,000 employees and serve over 90 markets worldwide with a wide range of products suited for the healthcare sector and other industries, including retail. Our dedication to being a responsible employer, supplier, and partner remains as it was seven decades ago.

With this ESG report, we want to provide clear and transparent reporting on the progress, strategies, goals, and performance that relate to our environmental (E), social (S), and governance (G) work. We hope that this report will reach out to all our business partners, customers, colleagues, and other stakeholders.

We are committed to share our progress and data based on the best available data and improve our impact on people and planet.

The report includes data from all of ABENA's corporate entities and subsidiaries, of which ABENA is the legal owner of more than 50% of all shares during the reporting year.

Message from Chairman of the Board



Looking back at the financial year 2022/2023, it has been a year characterized by supply shortages and fluctuations in raw materials and freight costs.

Despite the challenging external factors, sustainability remains in our DNA, and we continue our mission to fulfill our 2030 targets.

During the past year, our own-operated production facilities have become more energy-efficient, just as we have updated our Code of Conduct, which we will implement across our business operations in the coming financial year. In November 2022, we also marked a milestone in our work with social responsibility, namely our 20th consecutive year as a signatory to the UN Global Compact.

Looking ahead, we see that sustainability is increasingly regulated by law and rising customer demands. Our response is to continue innovating, developing, and investing in user-focused products and technologies that will bring down consumption. Our goal is to keep meeting and exceeding our customers' needs and expectations.

In the short term, we will make action plans and further integrate our sustainability governance into our core business functions. Now is the time to accelerate our work with our climate targets and the UN Sustainable Development Goals to fulfill our mission.

ABENA continues to stand strong with a wide product assortment, reliable suppliers, and security of supply. This is all thanks to our more than 2,000 ABENA family members worldwide, who are coming together to live out our vision of providing quality of life for users of our products – always with sustainability in mind.

Arne Terp-Nielsen,
Chairman of the Board

Danish family-owned
company founded
in 1953



Our approach to lead change

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

To us, sustainability means innovation, recycling and reusing, and collaboration. It means daring to take the first step. It means using data to improve our progress. And finally, it means joining forces with others to change the way we work and futureproof our product assortment.

Our road to sustainable development

We want to act responsibly throughout our supply chain without compromising the environment, the quality, or our social responsibility obligations.

We are guided by our 2030 commitments, while we keep in mind that sustainability is a journey without a clear end-destination.

Decentralized approach

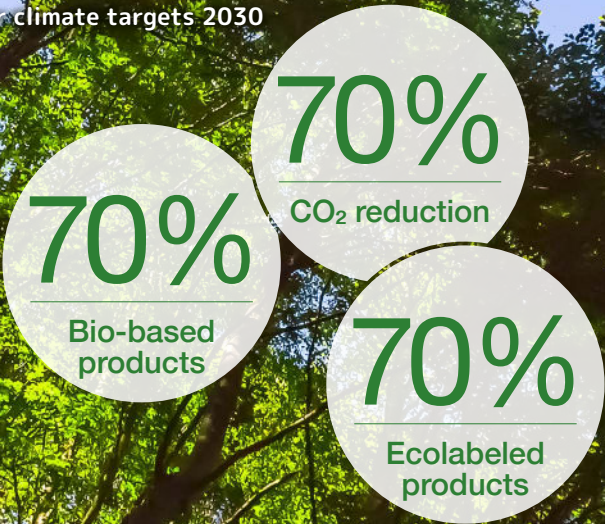
Our impact affects every user, customer, or business partner we interact with. We want to make sure that our impact is responsible.

We drive our sustainability work from within. We encourage ideas, knowledge-sharing, and partnerships across our business operations because we believe that our progress will be most successful when we all play an active part.

Our Sustainable Development Goals



Our climate targets 2030



Our approach to sustainability

In 2022, we identified four strategic topics where we want to improve our impact further. Our topics are determined based on internal policies and guidelines, issues raised in internal and external communication and media, input from stakeholders within the healthcare and industries sectors, and desk research.



Climate change

Why is it important:

The production of disposable products requires a vast amount of energy, which will increase Green House Gas emissions in the atmosphere. Long logistics routes of sourced products and raw materials is a challenge in terms of fossil fuel emissions during transportation.

What is our response:

We seek to lower CO₂ emission levels in our supply chain (including scope 1, 2, and 3), reduce CO₂ emissions per product produced, and improve our use of raw materials to minimize waste generation.

[Learn more](#)



Circular economy

Why is it important:

Disposables are currently not geared for a circular future due to waste generation in the end-of-life handling. Legislations on disposable products are tightened while the technologies and management systems needed to reach full circularity are still to be developed.

What is our response:

We want to assess our product assortment, production facilities, and business conduct to strengthen our focus on the circular economy. We achieve this by recycling waste and integrating recycled materials into our products. Innovation and partnerships are necessary measures for us.

[Learn more](#)



Certificates and ecolabels

Why is it important:

It can be difficult to find products that take social, environmental, and economic factors into consideration. Certificates and ecolabels guide consumers, customers, suppliers, and manufacturers to make decisions that secure health, quality, safety, environment, and social responsibility.

What is our response:

We want to make it easy for our customers to make fact-based decisions when purchasing our products, for instance by providing data on a products' environmental footprint. By certifying our products and production methods, we can minimize flaws and deficiencies that can evolve into risks.

[Learn more](#)



People and society

Why is it important:

We operate in high-risk countries that can be vulnerable to social risks. Our CSR focus is on careful monitoring, due diligence processes, and internal and external audits to reduce risks from happening. In addition, we want to be an inspiring workplace that values professional and personal growth.

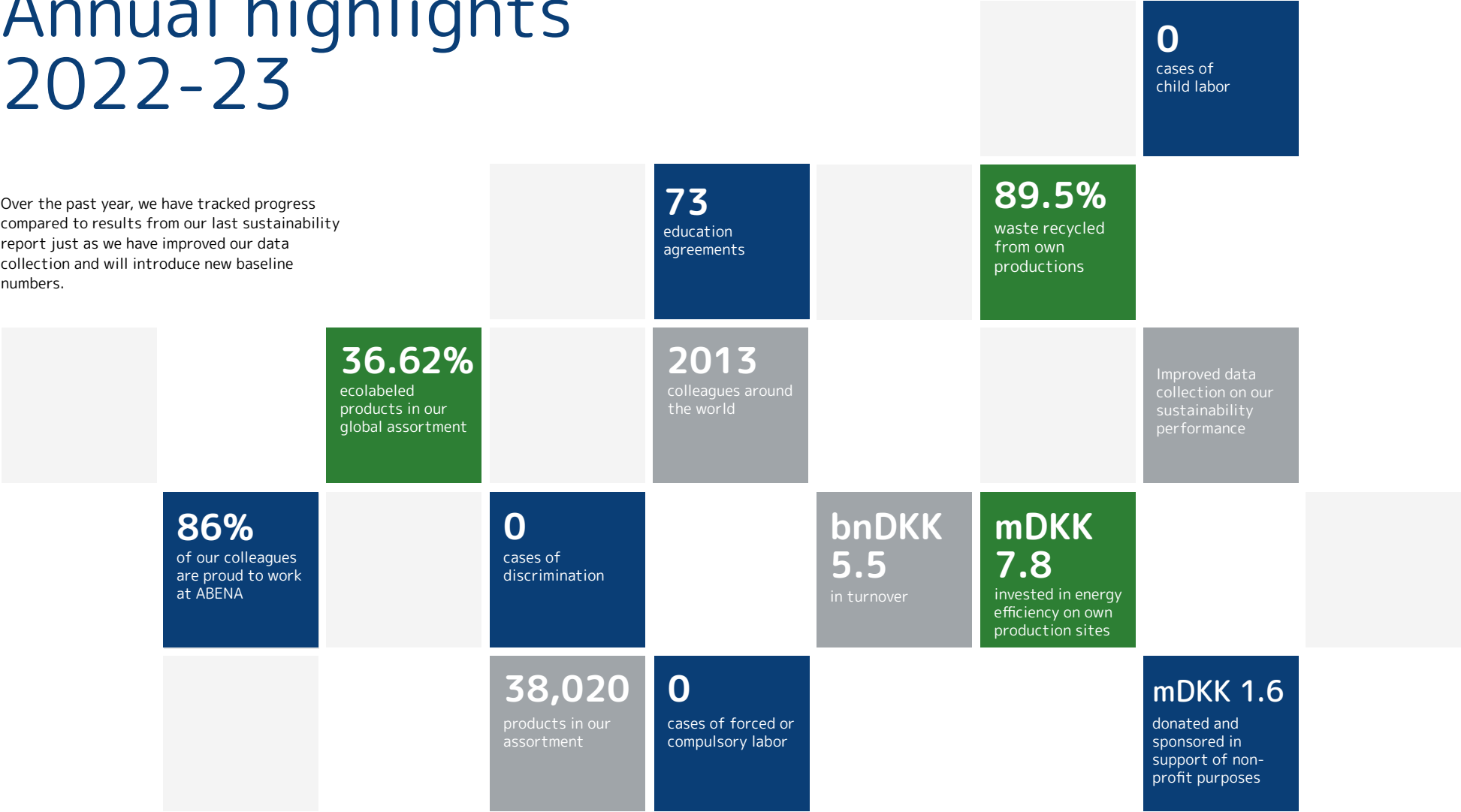
What is our response:

We want to conduct a responsible business practice with a great focus on human capital and creating safe and equal working conditions for everyone connected to ABENA. Our approach is focused on open and ongoing dialogue and encouraging a positive feedback culture.

[Learn more](#)

Annual highlights 2022-23

Over the past year, we have tracked progress compared to results from our last sustainability report just as we have improved our data collection and will introduce new baseline numbers.



Climate, circularity, and environment

- 8 Climate change
- 13 Circular economy
- 18 Certificates and ecolabels



Climate, circularity, and environment

Climate change caused by GHG emissions affects us all. We want to help mitigate climate change and reduce our CO₂ emissions throughout our value chain.

MATERIAL TOPIC

Climate change Our ambitions:

- Increase our share of renewable energy sources
- Reduce our energy consumption
- Improving our calculation methods

Connection to our 2030 targets:



As a provider of disposable products, we take responsibility for our part in tackling the issues related to climate change. We see a huge opportunity to form partnerships and innovate solutions to improve our environmental impact.

We focus on minimizing our use of fossil and virgin resources, closing the circularity gap, and assisting our customers in meeting their own environmental targets through a transparent and fact-based approach such as our LCA calculations.

Climate, circularity, and environment have been the most dominant topics in this reporting year compared to social sustainability and sustainability governance. There is no doubt that environmental concerns are at the top of our stakeholders' agenda. That is why three of our four material topics address this topic.

Our material topics reported in this chapter can be found in our [materiality analysis](#).

We focus on:

- Energy
- Emissions
- Waste
- Certificates and ecolabels.

Climate change

The climate crisis affects us all, and we have a responsibility to reduce our own impact. We want to mitigate climate change and play a transformative role in a future low-carbon economy.

Actions

Our work with climate change is closely linked to our efforts in reducing energy consumption at our own operated production facilities. It includes reducing our scope 1, scope 2, and scope 3 GHG emissions Group-wide by 70% in 2030, against our 1990 baseline.

To reach our target, we focus on:

- **Increasing renewable energy sources:** We continue to explore how we can increase our use of renewable energy sources.
- **Optimizing our energy consumption:** We aim to keep optimizing our energy consumption and reducing GHG emissions.
- **Improving data collection:** As we continue to improve our data, our target to reach our 70% CO₂ reduction in 2030 remains.

Progress: Increasing renewable energy sources

- **29.6%** of our total energy consumption from renewable resources. That is an increase of **0.2%**.
- 100% of the energy consumption from our own production facilities is covered by renewable energy certificates (RECs). That is the same as last year.
- Our total kWh has increased by **2%**.

CASE



Renewable energy certificates

For each kWh used in our buildings in Denmark, we invest in renewable energy certificates (RECs). We acknowledge that RECs are not the best way to bringing down CO₂ emission, but we see them as a supplement to our additional energy-efficiency projects. At least, until we find the answer to how we replace the certificates with renewable energy.

In 2022/2023, we used a total of 94,539,200 kWh across the ABENA Group.

Progress: Energy consumption

- Our total tCO_{2e} emissions (scope 1, 2, 3) have decreased by **5.13%** compared to last year.
- mDKK 7.8 (€1,045,843.46) invested in energy efficiency at our own production sites in Denmark, Sweden, and France.

CASE



Change for the climate

Throughout 2023, we are completing the replacement of all lamps in our warehouse and production facilities in Denmark. Once all lights are installed, we expect an annual energy saving of 624,900 kWh.

At our German warehouse, we strive to replace all plastic products with cardboard boxes, paper filling material, paper mailing bags, and paper tape. Next step is to optimize our packaging to minimize the number of cardboard boxes.



mDKK 7.8
invested in energy
efficiency

ABENA's production facility
in Denmark.



5.13% reduction
in CO₂

ABENA's production facility
in Denmark.

Energy consumption **within**
the organization (MWh)

	2022/2023
Total fuel consumption	
Diesel	9,810
Petrol	1,048.1
LPG	27,639.9
Burning oil	99.2
Natural gas	12,133.2
Gas oil	241.6
Total fuel consumption from renewable sources	57.1
Electricity consumption	38,595.6
Heating consumption	4,914.5
Cooling consumption	-
Steam consumption	-
Electricity sold	-
Heating sold	-
Cooling sold	-
Steam sold	-
Total energy consumption (GJ)	340,341

METHODOLOGIES

GHG Protocol Corporate Standard, Cemasys as reporting and calculation tool

CONVERSION FACTORS

DEFRA 2021, Energinet 2021, IEA 2021, AIB 2021, European Residual Mixes 2020, Energia.fi, data for 2020, Energiforetagen.se, 2021, SSB, Energetyka Polska, 2015

Table 1

Energy consumption **outside**
the organization (tCO₂e)

	2022/2023
Fuel and energy related activities	2,130.2
Waste generated in operations	822.8
Business travel	625.7
Total energy consumption (tCO₂e)	3,578.7

SCOPE

The focus this year has been to report the energy consumption within the following three upstream categories. We aim to include more upstream and downstream categories by 2030.

METHODOLOGIES

GHG Protocol Corporate Standard, Cemasys as reporting and calculation tool

CONVERSION FACTORS

DEFRA 2021, Energinet 2021, IEA 2021, AIB 2021, European Residual Mixes 2020, Energia.fi, data for 2020, Energiforetagen.se, 2021, SSB, Energetyka Polska, 2015

Table 2

Progress: Improving data collection

- We have improved our reporting interface to make it easier for our Sustainability Ambassadors to report data from ABENA's subsidiaries and other entities.

Future focus:

- We will prepare specific targets prior to our implementation of the CSRD in 2025/2026.
- We will change from LPG to district heating at our main production facility in Denmark.
- We will optimize the heat recovery systems at our main production facility in Denmark.
- We will optimize the EnergySave function on our production machines at our main production facility in Denmark.
- We will switch to a new industrial cooling machine that exclusively utilizes natural refrigerants in our main production facility in Denmark.
- We will continue to optimize our significant energy users to reduce our energy consumption at our main production facility in Denmark.
- We continue to improve our data quality to make as accurate comparisons of our GHG emission as possible.

Scope 1, scope 2, and scope 3 GHG emissions (tCO ₂ e)	
SCOPE 1: DIRECT GHG EMISSIONS	2022/2023
Gross direct (Scope 1) GHG emissions*	10,984.1
Biogenic CO ₂ emissions	-
SCOPE 2: ENERGY INDIRECT GHG EMISSIONS	2022/2023
Energy indirect (Scope 2) GHG emissions, location based*	5,430.3
Energy indirect (Scope 2) GHG emissions, market based*	1,442.7
SCOPE 3: OTHER INDIRECT GHG EMISSIONS	2022/2023
Other indirect (Scope 3) GHG emissions*	3,578.7
Biogenic CO ₂ emissions	-
Other categories included	
• Fuel and energy related activities	2,130.2
• Business travels	625.7
• Waste generated in operations	822.8
*Gases included: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ .	
SOURCES OF EMISSION FACTORS AND GWP RATES DEFRA 2021, Energinet 2021, IEA 2021, AIB 2021, European Residual Mixes 2020, Energia.fi, data for 2020 Energiforetagen.se, 2021, SSB, Energetyka Polska, 2015	
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 ₂ e. Recalculation of base year emissions have been made, as ABENA has acquired 8 companies since 1990.	

Table 3



We need to cut back
15,024.99 tCO₂e
to reach our 2030
climate target

CASE

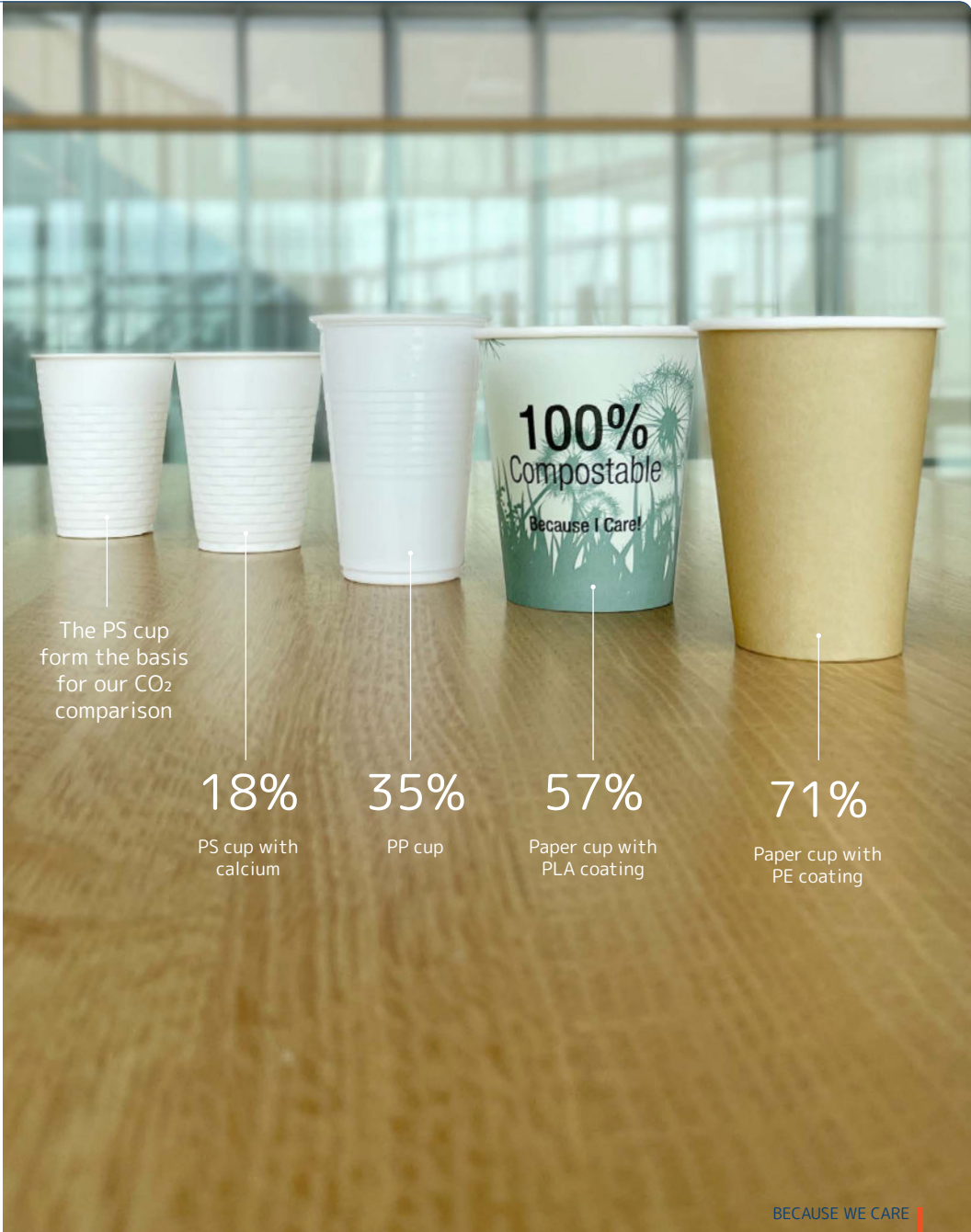


Life cycle assesments

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

[Learn more](#)

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.)



Circular economy

Earth’s resources are limited, so it is important to optimize the use of our raw materials. We focus on reducing and repurposing our waste as a step to improve the circular economy.

MATERIAL TOPIC

Circular economy Our ambitions:

- Partner with customers, suppliers, and other stakeholders in the value chain to innovate solutions and technologies on circular economy
- Improving our calculation methods

Connection to our 2030 targets:



Actions

As a manufacturer, we have a responsibility to minimize our waste generation. We aim to improve our waste flow and provide more products suited for the circular economy. Our goal is to have 70% of our products include bio-based or recycled materials by 2030.

To reach our target, we focus on:

- **Recycling waste:** We continue to bring waste from our own production facilities back into circulation through recycling.
- **Adapting our product assortment:** Our ambition is to include recycled materials in our products to minimize the environmental impact during production, consumption, and disposal.
- **Forming partnerships:** Creating substantial change and increasing circularity require collaboration with customers and other knowledge-partners.
- **Improving data collection:** As we continue to improve our data, our target to reach our 70% products containing bio-based or recycled materials in 2030 remains.

Progress: Recycling waste

- **89.92%** waste recycled in ABENA Produktion A/S. That is an increase of 2.1%.
- **90.93%** waste recycled in Rul-let A/S. Data from last year is non-available.
- **76.4%** waste recycled in ABENA-Frantex. Data from last year is inadequate.
- **86.22%** waste recycled in ABENA AB (Finess Hygiene AB). Data from last year is inadequate.
- We have recycled an average of **89.51%** of the waste from our own production facilities in Denmark, Sweden, and France.

We account for the waste from our own operated production facilities and waste generated from our business entities. We monitor our waste-related data via invoices from contracted waste collectors, and 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:

Input:

- Waste from raw materials
- Waste from chemicals.

Activities:

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

Outputs:

- End-of-life handling of product
- Production waste
- Packaging waste
- Waste from transportation.

We prevent waste generation in our upstream and downstream activities by reducing, reusing, and recycling materials.

Product actions:

- Recyclable paper packaging on our Bambo Nature baby diapers.
- Recycled PCR plastic packaging on our incontinence products.
- Increased use of mono-materials in products and packaging.

Business development actions:

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

Other actions:

- Sorting waste at the source.

CASE



Approaching circular economy at hospitals

In 2022, we started a pilot on the possibility of recycling single-use items into new raw materials.

Together with three Danish regions, 140 kg of single-use clothing was collected and transported to an external partner who transformed the materials into plastic pellets.

Next step is to investigate how sorting affects additional factors, including work environment and risk of transmission of infectious diseases.

[Learn more](#)



Pilot project:
Investigating possibilities
of reusing disposable
textiles from hospitals

Waste generated, by composition in metric tons (t)			
WASTE COMPOSITION	WASTE GENERATED	WASTE DIVERTED FROM DISPOSAL	WASTE DIRECTED TO DISPOSAL
Residual waste, incinerated	959	-	959
Solvents mix waste, incinerated	0.43	-	0.43
Glass waste, recycled	1.50	1.50	-
Cardboard waste, incinerated	193.74	-	193.74
Paper waste, recycled	338.93	338.93	-
Hazardous waste, recycled	5.014	5.014	-
Metal waste, recycled	61.79	61.79	-
Hazardous waste, incinerated	1.38	-	1.38
Organic waste, treated	41.01	41.01	-
Plastic waste, recycled	1,696.5	1,696.5	-
Mixed waste, recycled	594.12	594.12	-
EE waste, recycled	3.16	3.16	-
Residual waste, landfill	56.66	-	56.66
Wood waste, recycled	221.25	221.25	-
Wood waste, incinerated	1.40	-	1.40
Cardboard waste, recycled	1,156.98	1,156.98	-
Special waste, treated	0.045	0.045	-
Glue	10.84	-	10.84
Plastic waste, incinerated	28.60	-	28.60
Paper, mixed	25.66	25.66	-
Commercial waste, landfill	45	-	45
Total	5,443.01	4,145.96	1,297.05

Table 4

CASE

ABENA's logistics center in Denmark.

12,500 cardboard boxes

In May 2022, we started using stickers to repair broken cardboard boxes at ABENA's central distribution center in Denmark. In six months, we repaired 12,500 cardboard boxes with a sticker, instead of repacking and replacing them with new boxes.

[Learn more](#)

Waste diverted from disposal by recovery operation, in metric tons (t)			
WASTE COMPOSITION	ONSITE	OFFSITE	TOTAL
Hazardous waste	-	-	-
Preparation for reuse	-	-	-
Recycling	-	5.014	5.014
Other recovery options	-	-	-
Non-hazardous waste	-	-	-
Preparation for reuse	-	-	-
Recycling	-	4,099.89	4,099.89
Other recovery options	-	41.055	41.055
Total waste prevented			4,145.96

Table 5

Waste directed to disposal by disposal operation, in metric tons (t)			
WASTE COMPOSITION	ONSITE	OFFSITE	TOTAL
Hazardous waste (t)	-	-	-
Incineration (with energy recovery)	-	-	-
Incineration (without energy recovery)	-	1.38	1.38
Landfilling	-	-	-
Other disposal operations	-	-	-
Non-hazardous waste (t)	-	-	-
Incineration (with energy recovery)	-	1,183.17	1,183.17
Incineration (without energy recovery)	-	-	-
Landfilling	-	112.50	112.50
Other disposal operations	-	-	-
Total waste disposed			1,297.05

Table 6

Progress: Adapting our product assortment

- We are testing different, available raw materials to include in our products to increase circularity.
- We are developing and testing different multi-use food service products for larger events. The aim is to reduce waste from single-use items.
- Due to system updates, it has not been possible to make a baseline number on our own active item numbers that contain recycled content (>50%) or own active item numbers that contain bio-based content (>50%).

Progress: Forming partnerships

- Member of DAKOFAs (Waste and Resource Network Denmark) Board.
- Collaboration with Technical University of Denmark (DTU) on student projects.
- We have launched a take-back system for fiber cloths and mops in cooperation with Nordic Microfiber. The goal is to keep cloths and mops in the cycle, so that the materials get new life in new products.
- We have developed a “warm-up jacket” in mono material, which will be tested and adjusted together with two Danish hospitals.
- We are partners in Trace IM4 – CircleHealth to enhance circular economy in Danish Hospitals. We collaborate with three regions of Denmark and various research institutions.

Progress: Improving data collection

- Numbers from our own operated production facilities are more precise this year. This year it has further been possible to include data from Rul-let A/S.
- We have improved our reporting interface to make it easier for our Sustainability Ambassadors to report data from ABENA's subsidiaries and other entities.

Future focus:

- We will prepare specific targets prior to our implementation of the CSRD in 2025/2026.
- We test bio-based alternatives for use in products typically made using fossil materials.
- We will actively participate in Trace; a partnership to increase the circular economy for plastics and textiles in Denmark towards 2050.
- We are establishing a Vendor Data Management system to ensure a higher data quality on our products.
- We aim to establish at least one new circular economic business model.

CASE



28% reduction in number of incontinence products

ABENA’s digital incontinence product, ABENA Nova, makes it possible to reduce the consumption of incontinence products by up to 28%*.

ABENA Nova is our digital continence care solution that monitors the saturation level of residents’ and patients’ incontinence products and notifies caregivers when it is time for a change. ABENA Nova leads to fewer manual checks, less stress and more dignified care.

ABENA Nova results from our lifelong mission to provide quality of life – always with sustainability in mind. It is designed to solve real-life challenges for caregivers, caretakers, and relatives while reducing the consumption of Nature’s resources.

[Learn more](#)

*ABENA Nova has been tested at nursing homes and specialty care institutions in the Netherlands, France, Germany, Norway, Sweden, USA, and Denmark. The figure is an average result from these case studies.



28%
reduction in
incontinence
products

Certificates and ecolabels

Finding a legitimate supplier and avoiding greenwashing can be challenging. We take a fact-based approach when documenting our environmental claims to increase transparency for our stakeholders.

MATERIAL TOPIC

Certificates and ecolabels

Our ambitions:

- Increase the number of ecolabeled products
- Increase the number of certified ABENA entities

Connection to our 2030 targets:



There are no GRI topic standards available to elaborate our focus on certificates and ecolabels. We support this topic with specific KPIs for our climate targets and SDGs.

Actions

We want to encourage behavioral change for our customers, suppliers, and ourselves and move the market for disposables in a more circular direction. We measure our progress using management standards (such as ISO) and

ecolabels. We aim to make 70% of our product assortment carry at least one third-party verified ecolabel in 2030.

To reach our target, we focus on:

- **ISO certifications:** We focus on increasing our number of certified management systems.
- **FSC and PEFC certificates:** We aim to increase our offer of wood-based products carrying the FSC or PEFC certificates.
- **Ecolabels:** Our goal is to comply with the strict market standards and use independent third-party verification organizations to document our progress.

Results from reporting year: ISO certificates

- **24%** of our own companies are ISO 14001 certified.
- **25%** of our own operated production companies are certified with ISO 50001.
- **60%** of our companies are ISO 9001 certified.
- **4%** of our companies are ISO 45001 certified.

Progress: FSC and PEFC certificates:

- **21.72%** of wood-based products carry the FSC or PEFC certificates (> 50% wood-based materials). Last year data was unavailable.
- **4.06%** of wood-based products carry the FSC 100% certificate. Last year data was unavailable.

Progress: Ecolabels

- **36.62%** of own active item numbers carry at least 1 third-party verified ecolabel of the approved ecolabel list. That is an increase of 2.3%.
- Two of our own operated production sites, ABENA Produktion A/S and ABENA Frantex, have achieved the STANDARD 100 by OEKO-TEX® certificate.
- We have added the Global Recycling Standard to our list of ecolabels that we count into our 70% ecolabel climate target.

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
- Rainforest Alliance
- Seedling (DIN CERTCO)
- The Green Dot
- UTZ
- Flustix Plastic Free (DIN CERTCO)
- OK compost HOME
- OK compost INDUSTRIAL
- Global Recycling Standard.

Future focus:

- We will prepare specific targets prior to our implementation of the CSRD in 2025/2026.
- We will strengthen data on our products and packaging via an app that will allow customers to choose products based on the products' environmental footprint.
- We continue to operate our business under the supervision of ISO certifications.

36.62%

of our products carry a third-party verified ecolabel.

CASE



In 2022, our production facilities in Denmark and France achieved the STANDARD 100 by OEKO-TEX® certification.

[Learn more](#)

People and society

- 21 Respecting human rights
- 22 Social impact in our supply chain
- 23 Fair and inclusive workplace
- 24 Seeking advice and raising concerns

ABENA's warehouse
in North America.

People and society

We see social responsibility as our shared responsibility. This includes everyone working for the ABENA Group and each supplier delivering the components or services we need to provide quality of life.

Our [Code of Conduct](#) steers us to conduct our business activities legally, respectfully, and ethically, and is supported by our values. We expect our suppliers, business partners, and other stakeholders to follow the same ethical conduct as we expect from each other.

Our material topics reported in this chapter can be found in our materiality analysis.

We focus on:

- Protecting human rights
- Creating a fair and equal working environment
- Our social impact in our sourcing and production
- Supporting people in seeking advice and raising concerns.

MATERIAL TOPIC

People and society Our ambitions:

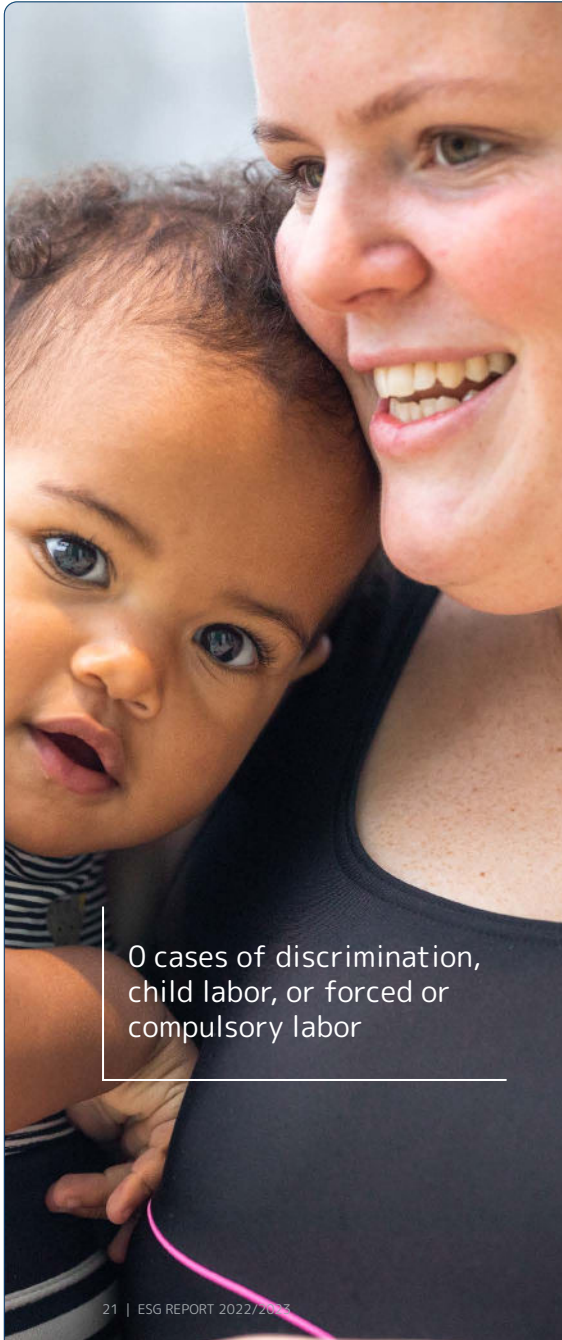
- We want to run a responsible business throughout our supply chain
- We want to be an attractive workplace
- Improving our calculation methods

Connection to our 2030 targets:



ABENA's production facility in Denmark.

86% of our colleagues are proud to work at ABENA



0 cases of discrimination, child labor, or forced or compulsory labor

Respecting human rights

We believe that all human beings should be treated with dignity and respect, and we want to use our position to secure a dignified life for all. We are committed to upholding and implementing internationally recognized human rights.

Actions

We have a significant opportunity to make a positive difference in our sourcing supply chain, as many of our sourcing activities are located in high-risk countries. Our work focuses on salient human rights issues, and our due diligence approach rests on early risk identification and remediation. We continually monitor and evaluate emerging concerns in our operations and supply chain through our membership in [amfori BSCI](#).

We prioritize being physically present in our sourcing markets, and we can ask our external auditors to pay extra attention to specific topics of concern to ensure early detection of risks. Our local staff often visit our suppliers in Malaysia, China, Vietnam, and Türkiye, and our headquarters has monthly meetings with suppliers, where CSR topics are high on the agenda.

Our [Code of Conduct](#) outlines how we monitor and protect human rights through our membership of [amfori BSCI](#).

To reach our target, we focus on:

- **Non-discrimination:** We have a responsibility to avoid causing or contributing to adverse human rights impacts arising from our business decision and activities.
- **Child labor:** We strictly follow applicable international standards and national laws regarding the minimum working age.
- **Forced or compulsory labor:** We neither support nor deal with forced or compulsory labor, including human trafficking and withholding salary, bonus, or property.

Results from reporting year: Non-discrimination

- We identified **0 cases** of discrimination in our supply chain in 2022/2023. Last year data was unavailable.
- **86%** of our colleagues stated to be proud to have ABENA as their employer in our latest workplace assessment, Voice of ABENA. A new Voice of ABENA was conducted in May 2023, outside this reporting year.

Results from reporting year: Child labor

- We identified **0 cases** of child labor in our supply chains in 2022/2023. That is the same number as last year.

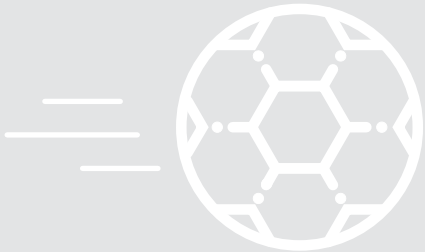
Results from reporting year: Forced or compulsory labor

- We identified **0 cases** of forced or compulsory labor in our supply chain in 2022/2023. That is the same number as last year.

Future focus:

- We will prepare specific targets prior to our implementation of the CSRD in 2025/2026.
- We have updated our Code of Conduct in the financial year 2022/2023. Implementation will take place in the financial year 2023/2024.

CASE



Proud sponsors of para football

We proudly sponsor FC Cécifoot of Précy-sur-Oise, a team of visually impaired or blind people playing football.

Our sponsorship enables the team to expand their Paralympic training facilities and host foreign sport delegations prior to the 2024 Summer Olympics in Paris.

Social impact in our supply chain

We aim to create workplaces that are respectful, inclusive, and equal for all. Each person delivering value to ABENA's products or services must work in a good, healthy, and safe working environment.

We respect the right of the individual within our production and sourcing supply chains, and this is managed through our [Code of Conduct](#) and memberships of UNGC and amfori BSCI. This includes the right to freedom of association and collective bargaining in accordance with applicable law.

Actions:

We source products from all over the world and have the potential to affect thousands of jobs directly or indirectly through our supply chain. Many of our products are sourced from high-risk countries, so we focus on securing a safe and healthy working environment in our sourcing supply chain, where we have the most significant opportunity to make a positive difference.

To reach our goals, we focus on:

Sourcing supply chain: We focus on due diligence and early risk detection, remediation, and enhancing working conditions.

Progress: Sourcing supply chain

- **100%** new sourcing suppliers screened using social criteria. That is the same as last year.
- **86** suppliers assessed for social impacts. That is 43% more than last year.
- **0** suppliers identified as having significant actual and potential negative social impacts. That is 1 less than last year.
- **0** significant actual and potential negative social impacts identified in the supply chain. That is 1 less than last year.
- **0%** suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. Last year, the number was <1%.
- **0%** suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment. That is the same number as last year.

Due diligence

We are committed to being a good partner to our suppliers and respecting and advancing their workers' rights, including human rights.

Each new sourcing supplier is screened using social criteria in amfori BSCI's Countries' Risk Classification. Our due diligence focus is centered on high-risk countries in our sourcing supply chain.

Our due diligence approach focuses on:¹

- **Voice and accountability:** Capturing perceptions of the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association, and a free media.
- **Political stability and absence of violence/terrorism:** Capturing perceptions of the likelihood that the government will be destabilized or overthrown by unconstitutional or violent means, including politically-motivated violence and terrorism.
- **Government effectiveness:** Capturing perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to such policies.
- **Regulatory quality:** Capturing perceptions of the ability of the government to formulate and implement sound policies and regulations that permit and promote private sector development.
- **Rule of law:** Capturing perceptions of the extent to which agents have confidence in and abide by the rules of society and, in particular, the quality of contract enforcement, property rights, the police, the courts, as well as the likelihood of crime and violence.
- **Control of corruption:** Capturing perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as 'capture' of the state by elites and private interests.

Future focus:

- We will prepare specific targets prior to our implementation of the CSRD in 2025/2026.
- We will strengthen our CSR work and supplier auditing across our supply chains.
- We have updated our Code of Conduct in the financial year 2022/2023. Implementation will take place in the financial year 2023/2024.
- We will initiate new projects to lower the number of industrial accidents even further in relation to our Danish production and distribution activities.

1. https://www.amfori.org/sites/default/files/amfori-2020-11-12-Country-Risk-Classification-2021_0.pdf

Fair and inclusive workplace

By being spread across various countries and export markets, we bring together many different people and cultures daily. We consider diversity a strength that increases creativity, quality, and cooperation internally and externally.

Actions:

We want to foster a positive and tolerant working environment and treat each other and our stakeholders with dignity and respect. 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 legitimated organizations, political affiliation or opinions, sexual orientation, family responsibilities, marital status, pregnancy, diseases, or any other condition that could give rise to discrimination.

We focus on:

- **Discrimination and ethics policies:** We want to ensure that our policy commitments are thoroughly implemented across our business operations.
- **Attracting talents:** We support each individual in defining and reaching new goals to grow professionally and personally.
- **Education agreements:** We welcome student workers, graduates, or others working at ABENA next to or as part of their studies.
- **Gender representation:** We recruit and train employees without discrimination.

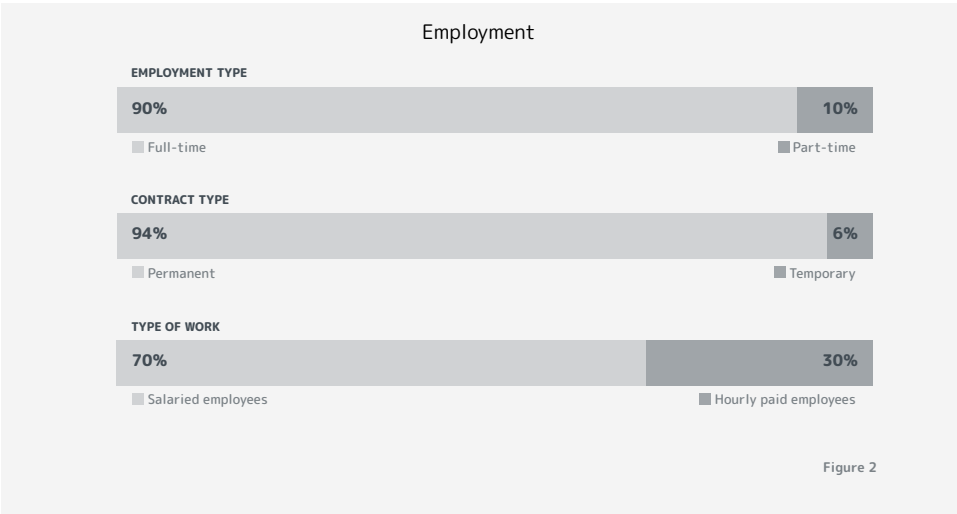
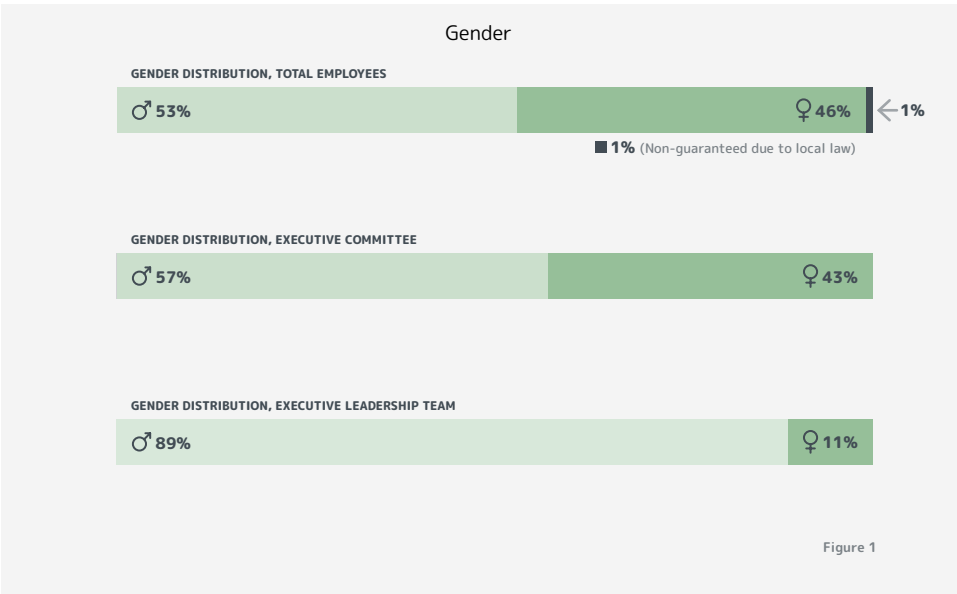
Results from reporting year:

- **12%** of our own companies are certified with SMETA or similar. That is the same number as last year.
- **73** education agreements. That is 49% more than last year.

Future focus:

- We will prepare specific targets prior to our implementation of the CSRD in 2025/2026.
- We will continue to maintain the workforce required and attracting talents.
- We will continue strengthening our employee involvement by initiating cross-functional knowledge-sharing projects.
- We have updated our Code of Conduct in the financial year 2022/2023. Implementation will take place in the financial year 2023/2024.

Employees and gender representation	
COUNTRY	NUMBER OF EMPLOYEES (FTE)
Denmark	1.227
The Netherlands	75
Norway	28
North America	31
Finland	22
Poland	88
Germany	214
Slovenia	21
Sweden	134
UK	26
France	147
Total	2013



Seeking advice and raising concerns

It is vital that the many people we work and collaborate with are assured of their rights.

We practice flat hierarchies and a value-based corporate culture where we invite everyone to speak up about potential or concrete critical cases. Our goal is to create a safe working environment where people feel heard and respected.

We have various practices in place for individuals to seek advice and raise concerns about our business conduct.

ABENA's Ethical Guidelines

Our [Ethical Guidelines](#) help us to understand what we can and should report if becoming aware of any non-compliance with local laws or one of our internal policy commitments. If the Ethical Guidelines are stricter than local legislation, ABENA's Ethical Guidelines are valid.

Training in the ethical guidelines is mandatory upon signing a contract with ABENA. The Managing Directors of each subsidiary is responsible for training their local employees. The guidelines are available in seven languages and follow local legislation. ABENA's CEO approves the guidelines.

External audits

We hold a wide range of third-party certifications. As part of the auditing process, top management and employees are interviewed to demonstrate how we comply with the criteria for the given certificate. The interviews are confidential as they are not intended to test the individual employees but ABENA as an employer. The certificates are externally audited either annually or upon request, and they are 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 in question.

Whistleblower hotline

Our [Whistleblower hotline](#) helps individuals to report any suspicion of unethical conduct. 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 a third party to secure independent handling of such reports. It is up to each individual to decide who the report should be forwarded to; The chairman of the Executive Committee, 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 our intranet and is publicly available on our website.

Voice of ABENA

Every second year, we conduct our internal, global employee satisfaction survey, Voice of ABENA. The survey is facilitated through an independent third-party consultancy agency. It provides each employee with the opportunity to account for their personal views on ABENA's business conduct completely anonymously. The last Voice of ABENA was held in May 2023, and therefore just outside the reporting year.

CASE

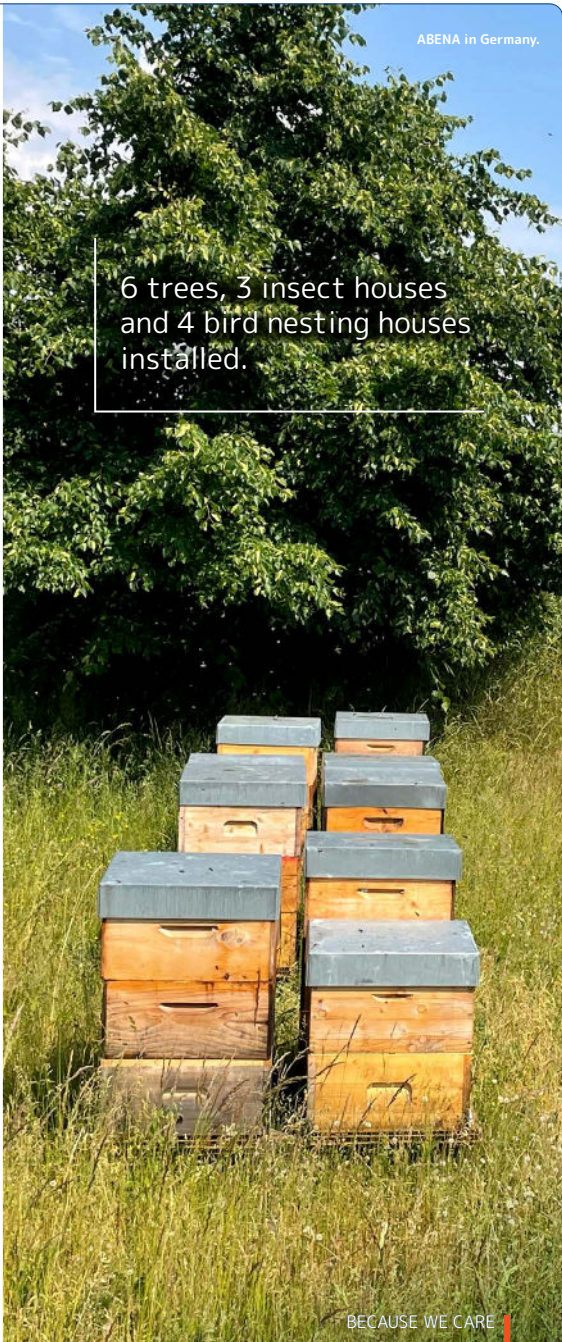


Teamwork for the SDGs

In March 2023, bees, bird nesting boxes, insect hotels, apple trees, and currant bushes moved into our Zörbig location.

With a view to our Sustainable Development Goal 15 "Life on land", our German trainees made our commitment come alive by planting trees in teams as a symbol that we can only make a change, when we work together.

[Learn more](#)



6 trees, 3 insect houses and 4 bird nesting houses installed.

Sustainability governance

- 26 Governance structure
- 29 Policy commitments
- 31 Stakeholder engagement
- 31 Compliance with laws and regulations

Sustainability governance

ABENA is a family-owned company. We have a long history of disclosing details of our products, testing and piloting new products and collecting and sharing information on our business conduct.

We see accountability, ethical business management, and corruption prevention as key to creating greater transparency.

We focus on identifying and preventing ethical, legal, and commercial risks before they impact our employees, our business relations, our business operations, or our reputation.

Our governance structure and international policy commitments guide us and our suppliers to respect environmental protection, human rights, and prevent corruption.

We focus on:

- Global policy commitments
- Stakeholder relations
- Full compliance.

Governance structure

With our strong heritage and deep industry expertise, we guide our customers and consumers to find the right solutions for their needs. Our customers are within the healthcare, industries, and retail/private label sectors, just as we sell products directly to consumers.

HEALTHCARE

Our healthcare customers are mainly public and private sector organizations. They are divided into three customer segments:

- Nursing homes
- Hospitals
- Home Care

Our healthcare products are produced at our own operated factories in Denmark, Sweden, and France, 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 are mainly public sector organizations and B2B customers. Our customers within this sector include:

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

The products we provide for this sector 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 our products directly to customers via online sales on global marketplaces and our own eCommerce channels.

The products we provide for this sector are produced at our own operated factories in Denmark, Sweden, and France, or sourced from other countries.

They include child care products, products for personal care, light incontinence products, and other products from our global brands, ABENA, Bambo Nature, and other Packer's Brands.

Where possible,
we use electric cars
for direct distribution
to our customers

Our supply chain and downstream activities

We choose suppliers who share our values and ambitions for improving environmental and social performance.

We have two supply chains: Our production supply chain and our sourcing supply chain. Our supply chain structure varies by product segment depending on whether the product is produced at our production facilities or sourced and imported.

Raw materials and manufacturing

We produce a wide range of absorbent products and household items at our own-operated production facilities. Our four production facilities produce products in the ABENA brand and as private label products for the retail sector:

- 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.

The raw materials used at our own operated production facilities include paper pulp, polypropylene, and propylene, usually converted through suitable formgiving processes.

Our sourced products are managed in close collaboration between our HQ and own operated sourcing offices in 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.

Inbound logistics and warehouses

Inbound logistics is carried out by sea, train, and truck. Most of the products we sell are produced in our own operated production facilities in Europe or sourced and imported from Asia.

Imported products are typically transported by containerhips to European ports 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.

Outbound logistics, sales, and customers

Outbound logistics is mainly carried out by third-party logistics companies by sea, train, or truck. Where possible, we use electric cars for direct distribution to our customers.

Our sales take place through our subsidiaries. Our global distributor network manages sales in countries without local ABENA representation.

Our customers can be divided into:

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

Business relationships

Our business relationships include suppliers of raw materials, suppliers of sourced products, suppliers of services, governmental entities, and certification organizations. Our business relationships are relevant in terms of business development and not for shareholder interests as ABENA is a family-owned company.

Changes during the reporting period

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

- **November 2022:** ABENA's two subsidiaries in Sweden – ABENA AB and Finess Hygiene – merge under the name ABENA AB.
- **June 2022:** ABENA acquires the Danish company ScanPackaging that produces production machines for the food industry and provides maintenance.
- **August 2022:** ABENA acquires a new building in Egelund 33, DK-6200, for office space, an internal repair shop, and employee facilities.
- ABENA is undergoing a consolidation process of central business operations. This includes consolidation of the departments within finance, logistics, legal, compliance, and marketing.

Governance structure and implementation of sustainability

Our approach to sustainability is integrated into all our commercial activities, business operations, and corporate functions.

EXECUTIVE COMMITTEE:

Approves ABENA’s overall sustainability visions and strategy.
Chairman: Arne Terp-Nielsen

EXECUTIVE LEADERSHIP TEAM:

Responsible for positive sustainability and commercial performance across the value chain.
Chairman: Preben Terp-Nielsen

SUSTAINABILITY STECO BOARD:

Responsible for global sustainability implementation and data collection.
Chairman: Arne Terp-Nielsen

SUSTAINABILITY AMBASSADORS:

Provides local progress on sustainability targets and implementation of activities.

BUSINESS OPERATIONS AND CORPORATE FUNCTIONS:

Ensure global progress in sustainability commitments.

Executive Committee

Our Executive Committee (EC) is our highest governance body, with the Chairman also being a senior executive and Managing Director of ABENA Produktion A/S. The EC consists of seven people. The acting EC appoints its members based on their qualifications and competencies in relation to ABENA’s business operations. The EC includes two external members who represent their respective fields of expertise within accounting and legal matters.

The EC meets four times per year, where it is presented with progress of ongoing activities and receives input on sustainability topics from the Executive Leadership Team and other stakeholders.

Members of the EC are appointed on an open-end agreement. Some of the members also hold a seat on other Boards of Directors. None of these conflict with ABENA’s interests.

There is no fixed process in place for evaluating the performance of ABENA’s EC and overseeing the management of ABENA’s impact on the economy, environment, and people.

Executive Leadership Team

The daily management of our activities is carried out by the Executive Leadership Team (ELT).

The ELT meets every fourth week and consists of nine senior executives representing key corporate functions within production, sourcing, finance, IT, and marketing.

Two members are also executive members of the EC. Three of the ELT members are represented in ABENA’s Sustainability STECO Board.

Sustainability STECO Board

Our Sustainability STECO Board (SSB) is responsible for securing data, overseeing that our initiatives are implemented successfully across our global organization, and notifying the EC of progress.

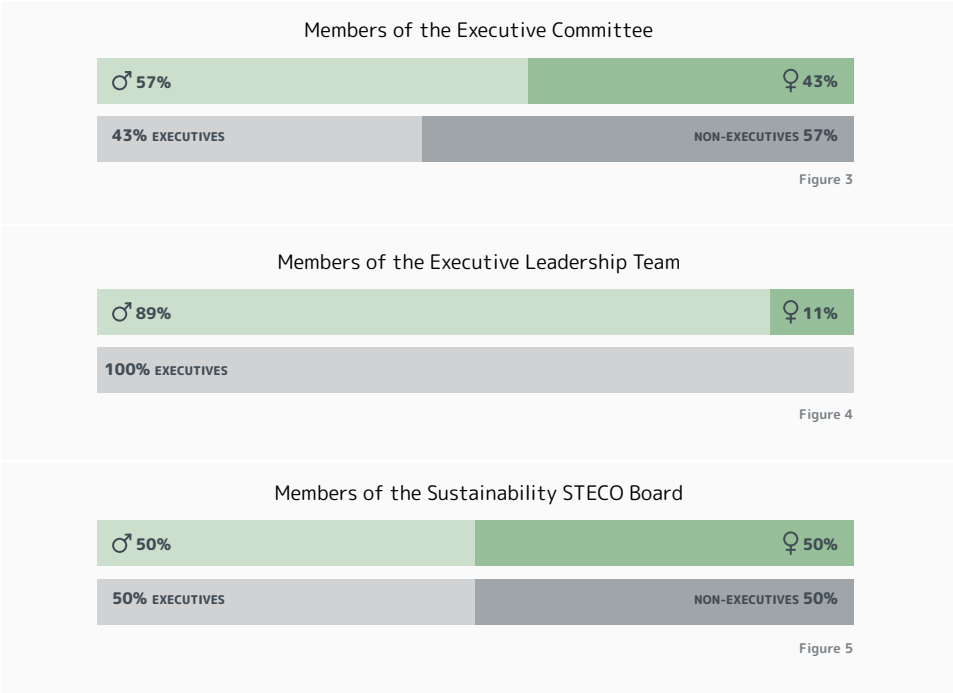
The SSB meets every fourth week to make the strategies and framework changes necessary to secure implementation and progress on our initiatives.

The six members of the SSB represent our production, sourcing, product development, and marketing/communication activities.

Sustainability Ambassadors

Each ABENA entity is encouraged to and supported in developing its own initiatives and action plans. All entities have an on-site Sustainability Ambassador responsible for reporting sustainability data.

The Sustainability Ambassadors are responsible for encouraging progress and collecting ideas for the development of our products or local business procedures. This is reported to the SPB.



Communication of critical concerns

We identify risks and critical concerns through internal and external audits and via our whistleblower hotline. Critical concerns are communicated to our EC.

Critical concerns	Critical concerns		
	2020/ 2021	2021/ 2022	2022/ 2023
Investigated compliance complaints	1	0	2
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

Table 7

Policy commitments

Our commitment to secure social progress is embedded in our corporate strategy, and we invite our customers, suppliers, business partners, employees, and others to join us on our journey. Our Code of Conduct is based on amfori BSCI, and our responsible business conduct includes:

- **Precautionary principles:** We treat any potential breaches of our Code of Conduct seriously and work intensively on precautionary measures.
- **Due diligence:** Our due diligence mainly focuses on our sourcing activities, where we have the most significant potential to make a positive difference.
- **Human rights:** We ensure that human rights are protected through all levels of our business operations.

Our commitments are rooted in our signatory memberships to the UN Global Compact (UNGC) and amfori BSCI. Our commitment to the UNGC is currently managed by ABENA Produktion A/S, and our membership in amfori BSCI is currently managed by ABENA A/S. It is our ambition to transfer the management of both certificates to ABENA Holding. The Chairman of the EC approves the memberships.

We are unifying our corporate governance policies and consolidating business functions and operations to further integrate human rights and environmental due diligence with our corporate management processes. We continue to embed due diligence across our operations and continuously seek to track and improve our impact. Our amfori BSCI membership is undertaken by ABENA A/S' Compliance department.

We seek to strengthen our precautionary principles, due diligence, and human rights focus across our value chain, treating everyone with dignity and respect. To achieve this, we have updated our Code of Conduct within this financial year. Implementation will take place in the financial year 2023/2024.

Our policy commitments are communicated internally and externally to our stakeholders via our intranet, through our global and local websites, in tenders and other sales materials, in supplier surveys, and marketing and communication materials.

CASE



20 years with the UN Global Compact

In November 2022, we marked our 20th year as a signatory to the United Nation's Global Compact (UNGC).

For 20 years, we have strongly encouraged our suppliers and business partners to live up the 10 principles of the UNGC concerning human rights, labor, environment, and anti-corruption.

Each year, we publish a status report on our work with the UNGC.

[Find it here](#) ➡

We choose suppliers that share our values for responsible business conducts.



Policy commitments in our sourcing supply chain

We are committed to being a good partner to our suppliers and respecting and advancing their employees' rights. We choose suppliers who share our values. Our due diligence work and protection of human rights is focused on our sourcing supply chain, where we have the most significant impact.

We closely monitor risks within our sourcing supply chain to protect human rights. This includes risks related to migrant workers, refugees, and children and young workers.

We ask our suppliers to sign our [Code of Conduct](#). We also work with our suppliers to exceed the minimum legal requirements for long-lasting social and environmental change.

Suppliers from high-risk countries undergo social audits. Our compliance specialists and the supplier evaluate the results, and we ask for improvements in any non-compliance. If a supplier is not amfori BSCI audited, we also accept SMETA.

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

Processes to remediate negative impacts in our sourcing supply chain

We collaborate with our suppliers to exchange information and best practices on social and environmental issues, such as assessing risks, remediation, and audits.

As our sourced products are produced at factories outside our ownership, we need direct access to the local staff working at these factories. For that reason, we have sourcing offices located close to the factories. Our local sourcing specialists know the political and cultural landscape and speak the same language as our suppliers. They are in close and continuous dialogue with our suppliers to incorporate social and environmental responsibility requirements in the daily management.

Every year, we assess our suppliers' performance and potential risks related to our products (e.g., food risks or chemical risks). Our philosophy is to focus on remediation and improving working conditions in the long term rather than immediate termination of contracts in case of non-compliance.

Upon signing our [Code of Conduct](#), our suppliers are obliged to have accessible grievance mechanisms in place where their staff can report any non-compliance. We follow up on our suppliers' grievance mechanisms through external audits conducted by amfori BSCI. Any non-compliance with our supplier [Code of Conduct](#) can be reported through an amfori BSCI audit or our whistleblower hotline.

We track the effectiveness of our grievance mechanisms through close dialogue with our suppliers, amfori BSCI's online platform, and follow-up audits.

Policy commitments in our production supply chain

As part of our enduring commitment to [the UNGC](#), we have a longstanding record of fostering responsible business conduct throughout our production supply chain. Our dedication lies in elevating our industry benchmarks and enhancing our environmental and social impact.

Our approach centers around an early detection of risks, remediation, and enhancement of working conditions in the long run. Upon entering a business agreement with our own operated production facilities, our suppliers are required to sign a supplier survey. The supplier survey is based on our [Code of Conduct](#) and asks suppliers to account for quality management systems, social and environmental responsibility, human rights, member associations, and risk management systems.

Processes to remediate negative impacts in our production supply chain

We are committed to working with our suppliers to improve and set requirements and collect data for our business relationships. Whenever a supplier reports that it holds a certification, we collect proof of the certification.

We register the certification expiry dates and ask for evidence of renewed certificates when the former has expired.

The survey is a contract between ABENA and the supplier and is not publicly available. All suppliers re-sign the survey approximately every 5th year or when new additions are made.

In addition, we use independent management standards (such as ISO and SMETA) to document our own and our suppliers' management procedures and progress. These are supported by internal and external audits on the certificates and ecolabels we meet.

Our [Whistleblower hotline](#) is open for anyone.

Stakeholder engagement

By joining forces and entering dialogues with stakeholders throughout the industry, we can drive industrywide innovation, progress, and transparency for our sustainability work.

We regularly engage with our stakeholders to capture their views and insights and to determine our material topics. Our stakeholders were identified in our [material analysis](#) from 2021 based on their influence on our vision:

Our stakeholders include:

- **Customers and consumers:** Our customers 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 improving quality of life. Their diverse knowledge and experience bring creativity and innovation.
- **Suppliers:** Our suppliers are an integrated part of our business. They enable us to share experiences and partner to address environmental and social challenges.
- **Executive Committee and Leadership Team:** Our highest governance bodies set the strategic direction of ABENA.
- **Policymakers and authorities:** We engage with policymakers to influence legislation to support meaningful change.

We engage with all our stakeholders through ongoing dialogues and various channels, including financial reports, sustainability 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.

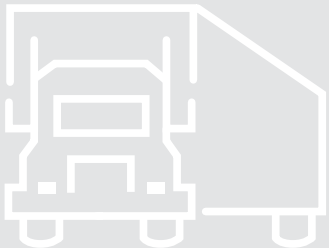
Compliance with laws and regulations

We strive for full legal and regulatory compliance and to provide clearly defined guidelines and responsibilities throughout our value chain. We have seen no incidents of non-compliance with laws and regulations which has caused fines or in any other way sanctioned by external authorities or customers during this reporting period.

Governance future focus:

- We will prepare specific targets prior to our implementation of the CSRD in 2025/2026.
- We will continue to comply with all applicable laws.
- We will continue to strengthen our digital setup to make it easier for customers to select products based on their own criteria for sustainability.

CASE



Optimized packaging favors climate and costs

When a product weighs less, fewer raw materials are needed, less waste is generated, and less fuel is used for transportation.

In 2022, we optimized our incontinence products and packaging. As a result, we can now ship the same amount of products in 80 fewer containers a year for one of our customers. That saved the customer 4% in the landed cost price.

[Learn more](#) ➔

0 non-compliance with laws and regulations





How we report

- 33 How we report
- 34 Methodology and reporting practice
- 34 EU taxonomy
- 38 Materiality analysis
- 39 GRI content index
- 45 Data results

ABENA's logistics center in Denmark.

How we report

Each year, we report our sustainability performance that presents the strategy, policies, targets, and results for the ABENA Group's global operations (referred to as ABENA, as the consolidated group of companies).

The report includes data from all of ABENA's corporate entities and subsidiaries, of which ABENA is the legal owner of more than 50% of all shares during the reporting year. Find a full list of entities and subsidiaries in our [Annual Report](#).

This ESG Report complements our [Annual Report](#). We continue to improve our data quality and include data from the acquisitions from the reporting period.

We consider the data in this report as second-baseline data, as our data has been corrected and made more precise compared to last years' report, which was the ABENA Group's first Sustainability Report. This report is seen as a preparation of the upcoming reporting regulation, Corporate Sustainability Reporting Directive (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)

ABENA's Executive Committee has reviewed and approved the report, including ABENA's [material topics](#).



CASE

Pushing sustainability from within

Sustainability is something we achieve together, and each day we strive to make it easier for our customers to choose the solution that fit their vision for sustainability.

Our mission is rooted in a strong force within our organization, where our global Sustainability Ambassadors have volunteered to spearhead our environmental, social, and governance work.

Among their tasks is:

- Collecting and reporting local data within different areas
- Pushing the sustainability agenda from within
- Come up with ideas on how to develop products or local business procedures taking environmental, social, and governance aspects into consideration.

Methodology and reporting practice

Information on the EU Taxonomy is delivered by Cemasys. 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.

EU Taxonomy

The EU taxonomy is an international recognized classification system with set requirements to define sustainable economic activities to reorient capital flows towards sustainable investments and help navigate the transition to a low-carbon society, as well as a resilient and resource efficient economy for investors and companies.

An economic activity is considered taxonomy eligible if it is listed in the EU Taxonomy and has the potential to positively contribute to at least one of the following six environmental objectives: Climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems.

For an activity to be considered environmentally sustainable, i.e. taxonomy-aligned, it has to meet all of the three following conditions:

- It makes a substantial contribution to one of the environmental objectives by meeting the screening criteria defined for this economic activity
- It meets the Do-No-Significant-Harm (DNSH) criteria defined for this economic activity
- It is carried out in compliance with the minimum safeguards, which relate primarily to human rights and social and labor standards.

Eligibility screening of ABENA's economic activities

ABENA has followed the development of the taxonomy closely and has conducted an eligibility screening against the taxonomy's published activities with external sustainability experts in 2023. Here, an assessment of whether ABENA's economic activities fall under the economic activities affected by the Commission Delegated Regulation (EU) 2021/2139.

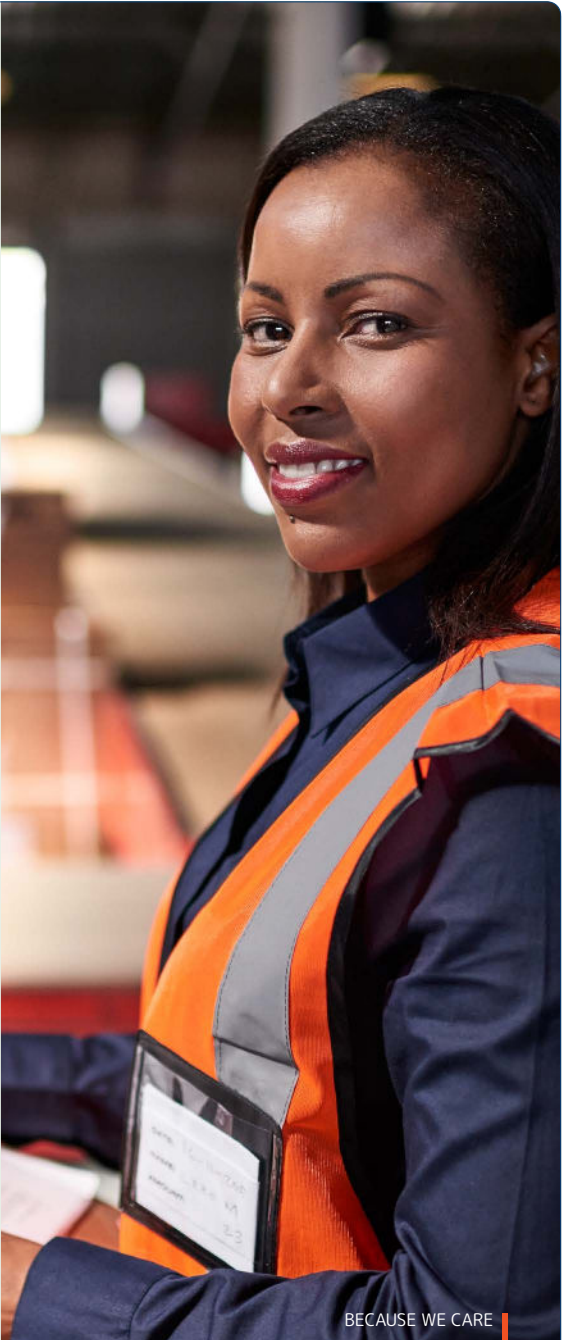
Starting from ABENA's NACE-codes, there are six economic activities listed in the EU Taxonomy that are associated to those codes:

- "Installation, maintenance and repair of energy efficiency equipment"
- "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)"
- "Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings"
- "Installation, maintenance and repair of renewable energy technologies"
- "Manufacture of aluminum"
- "Manufacture of other low carbon technologies"

The assessment of the technical screening criteria for each of the above stated activities, as specified in the Commission Delegated Regulation (EU) 2021/2139, concludes that ABENA performed neither of those activities in 2022. Thus, ABENA does not have any eligible activities. Therefore, it is not possible to further assess the activities alignment with the conditions for environmental sustainability as specified in Regulation (EU) 2020/852 of the European Parliament and the Council.

ABENA's EU Taxonomy Key Performance Indicators

The EU Taxonomy defines sales revenue, capital expenditure and operating expenditure as the key performance indicators that must be reported on. The required tables for reporting these key performance indicators follow below:



Turnover

				Substantial contribution criteria						DNSH criteria										Taxonomy-aligned proportion of turnover, year N (%)	Taxonomy-aligned proportion of turnover, year N-1 (%)	Category (enabling activity or) (E)	Category (transitional activity) (T)						
				Climate change mitigation (%)	Climate change adaptation (%)	Water and marine resources (%)	Circular economy (%)	Pollution (%)	Biodiversity and ecosystems (%)	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy-aligned proportion of turnover, year N (%)	Taxonomy-aligned proportion of turnover, year N-1 (%)	Category (enabling activity or) (E)	Category (transitional activity) (T)									
Economic activities																													
A. Taxonomy-Eligible Activities																													
A.1 Environmentally sustainable activities (Taxonomy-aligned)																													
N/A		0	0%	-	-	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-								
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	-	-	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-								
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																													
N/A		0	0%																										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%																										
Total (A.1 + A.2)		0	0%																					0%	-	%	%		
B. Taxonomy-Non-Eligible Activities																													
Turnover of Taxonomy-non-eligible activities (B)		6300	100%																										
Total (A + B)		6300	100%																										

Table 1

Table 8



Capital Expenditure

Economic activities	Codes	Absolute CapEx (MDKK)	Proportion of CapEx (%)	Substantial contribution criteria						DNSH criteria								Minimum safeguards (Y/N)	Biodiversity and ecosystems (Y/N)	Pollution (Y/N)	Circular economy (Y/N)	Water and marine resources (Y/N)	Climate change adaptation (Y/N)	Climate change mitigation (Y/N)	Biodiversity and ecosystems (%)	Pollution (%)	Circular economy (%)	Water and marine resources (%)	Climate change adaptation (%)	Climate change mitigation (%)	Category (transitional activity) (T)	Category (enabling activity or) (E)	Taxonomy-aligned proportion of CapEx, year N-1 (%)	Taxonomy-aligned proportion of CapEx, year N (%)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
A. Taxonomy-Eligible Activities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
A.1 Environmentally sustainable activities (Taxonomy-aligned)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
N/A		0	0%	-	-	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	-	-	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
N/A		0	0%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Total (A.1 + A.2)		0	0%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
B. Taxonomy-Non-Eligible Activities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		

Table 9

Operating Expenditure

Economic activities	Codes	Absolute OpEx (MDK)	Proportion of OpEx (%)	Substantial contribution criteria						DNSH criteria						Minimum safeguards (Y/N)	Biodiversity and ecosystems (Y/N)	Pollution (Y/N)	Circular economy (Y/N)	Water and marine resources (Y/N)	Climate change adaptation (Y/N)	Climate change mitigation (Y/N)	Biodiversity and ecosystems (%)	Pollution (%)	Circular economy (%)	Water and marine resources (%)	Climate change adaptation (%)	Climate change mitigation (%)	Category (transitional activity) (T)	Category (enabling activity or) (E)	Taxonomy-aligned proportion of OpEx, year N-1 (%)	Taxonomy-aligned proportion of OpEx, year N (%)							
A. Taxonomy-Eligible Activities																																							
A.1 Environmentally sustainable activities (Taxonomy-aligned)																																							
N/A					0	0%	-	-	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)					0	0%	-	-	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																																							
N/A					0	0%																																	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)					0	0%																																	
Total (A.1 + A.2)					0	0%																		0%				-				%				%			
B. Taxonomy-Non-Eligible Activities																																							
OpEx of Taxonomy-non-eligible activities (B)					432	100%	The EU Taxonomy is not finalized yet and is expected to introduce additional economic activities. ABENA will therefore continue to follow the advancement of the taxonomy closely and conduct new eligibility screenings once the new activities are launched. Furthermore, new eligibility screenings will be conducted when ABENA starts to perform additional economic activities that are not performed to this date.																																
Total (A + B)					432	100%																																	

Table 10

Materiality analysis

To identify and determine the material topics most relevant to our business and stakeholders, we have analyzed our social, environmental, and economic impacts throughout our value chain with a materiality analysis.

Process

In 2022, we determined the topics that define ABENA’s sustainability focus. The topics have been identified in a three-step process:

STEP 1

Identifying actual and potential impacts

STEP 2

Assessing the significance of the impacts

STEP 3

Prioritize the most significant impacts for reporting

The topics are identified based on 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. In addition, data has shown us where we need to improve in certain areas of our business operations.

Material topics

This year, we are focusing on increasing transparency of our environmental and social performance and improving our data.

We have collected and integrated feedback from internal and external stakeholders in this report and consider the changes ahead of the Corporate Sustainability Reporting Directive (CSRD), which we must comply with in 2025/2026. Our focus has been on validating and improving our data.

Our material topics are identified based on our direct and indirect impact on the environment, society, and economy. Included in this is also a priority of the topics where ABENA has the most significant impact and opportunity to make a positive change. 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.

The material topics presented in this report are based on a materiality analysis performed in the financial year 2021/2022. There has been a change to the material topics reported compared to our 2021/2022 Sustainability Report. “Economic Performance” is not considered a material topic in this reporting year. All financial information, including EVG&D, can be found in our [Annual Report](#).

Impact on data

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

Our ESG data covers all ABENA entities and subsidiaries. We continue to focus on improving our data. Due to our ongoing consolidation process, of our departments within finance, compliance, legal, IT, and marketing, some data still needs to be completed. We aim to secure a joint ABENA data compilation in future reports.

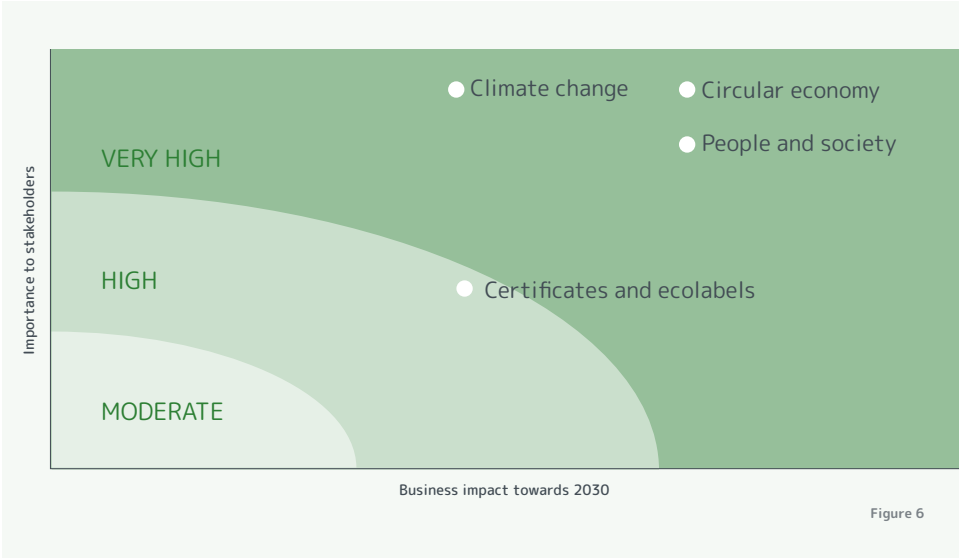


Figure 6

GRI content index

ABENA has reported the information cited in this GRI content index for the period May 1, 2022, to April 30, 2023, with reference to the GRI Standards.

The organization and its reporting practices		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 2-1: Organizational details	Page 48	ABENA is the legal name of the organization. ABENA is privately-owned. ABENA is constituted as a Group, with ABENA Holding A/S being the parent company. A list of countries of operations can be found in our Annual Report
GRI 2-2: Entities included in the organization’s sustainability reporting	-	All entities included in this report can be found in our Annual Report . We do not include data on ABENA’s subsidiary in Russia. All activities in Russia have been paused since February 2022. Data from ABENA AB and Finess Hygiene are reported separately.
GRI 2-3: Reporting period, frequency and contact point	-	Publication date: October 31, 2023. This report is conducted annually for the fiscal year, taking place between May 1, 2022 and April 30, 2023. Questions 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 .
GRI 2-4: Restatements of information	-	No restatements are made. The data collection is improved and we measure more factors.
GRI 2-5: External assurance		Omitted. With approval by the Executive Committee.
Activities and workers		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 2-6: Activities, value chain and other business relationships	Page 27	-
GRI 2-7: Employees	Page 23	Part-omitted.
GRI 2-8: Workers who are not employees	-	Omitted. Information unavailable.
Governance		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 2-9: Governance structure and composition	Page 28	-
GRI 2-10: Nomination and selection of the highest governance body	Page 28	-
GRI 2-11: Chair of the highest governance body	Page 28	-
GRI 2-12: Role of the highest governance body in overseeing the management of impacts	Page 28	-
GRI 2-13: Delegation of responsibility for managing impacts	Page 28	-





Governance (continued)		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 2-14: Role of the highest governance body in sustainability reporting	Page 28	The Executive Committee is responsible for reviewing and approving the reported information and the material topics presented in this report. This takes place at the General Assembly in September 2023, at the same time as the financial report 2022/2023 is reviewed and approved.
GRI 2-15: Conflicts of interest	-	Due to the ownership structure of ABENA described, 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.
GRI 2-16: Communication of critical concerns	Page 29	-
GRI 2-17: Collective knowledge of the highest governance body	-	Due to the overlap of members of the Executive Committee, the Executive Leadership Team, and the Sustainability STECO 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.
GRI 2-18: Evaluation of the performance of the highest governance body	Page 28	-
GRI 2-19: Remuneration policies	-	Omitted (confidentiality restraints). ABENA has a remuneration process that determines remuneration and remuneration policies for members of the highest governance body and senior executives.
GRI 2-20: Process to determine remuneration	-	Omitted (confidentiality restraints).
GRI 2-21: Annual total compensation ratio	-	Omitted (confidentiality restraints).
Strategy, policies and practices		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 2-22: Statement on sustainable development strategy	Page 3	-
GRI 2-23: Policy commitments	Page 29	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	Page 30	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 24	-
GRI 2-27: Compliance with laws and regulations	Page 31	-



Strategy, policies and practices (continued)

DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 2-28: Membership associations	-	<p>Below is a non-exhaustive overview of industry associations, initiatives, and relevant strategic partners.</p> <ul style="list-style-type: none">• 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)• Amfori BSCI (ABENA A/S)• Green Network (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.)• MedTech Slovenija (ABENA Helpi d.o.o.)• 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.)





Stakeholder engagement		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 2-29: Approach to stakeholder engagement	Page 31	-
GRI 2-30: Collective bargaining agreements	Page 22	Part-omitted.
GRI 3		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 3-1: Process to determine material topics	Page 38	-
GRI 3-2: List of material topics	Page 38	-
GRI 3-3: Management of material topics	Page 38	-
Material topic: Climate change		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 302: Energy (2016)		
GRI 1-1: Topic management disclosures	Page 8	-
GRI 302-1: Energy consumption within the organization	Page 10	-
GRI 302-2: Energy consumption outside of the organization	Page 10	-
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)
GRI 305: Emissions (2016)		
GRI 1-1: Topic management disclosures	Page 8	-
GRI 305-1: Direct (Scope 1) GHG emissions	Page 11	-
GRI 305-2: Energy indirect (Scope 2) GHG emissions	Page 11	-
GRI 305-3: Other indirect (Scope 3) GHG emissions	Page 11	-
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

DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 306: Waste (2020)		
GRI 1-1: Topic management disclosures	Page 13	-
GRI 306-1: Waste generation and significant waste-related impacts	Page 15	-
GRI 306-2: Management of significant waste-related impacts	Page 13	-
GRI 306-3: Waste generated	Page 15	-
GRI 306-4: Waste diverted from disposal	Page 16	-
GRI 306-5: Waste directed to disposal	Page 16	-





Material topic: Certificates and ecolabels		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
N/A		
Topic management	Page 18	No GRI topic standards available.

Material topic: People and society		
DISCLOSURES	REFERENCE	OMISSION (PART OMITTED, REASON, EXPLANATION)
GRI 406: Non-discrimination (2016)		
GRI 1-1: Topic management disclosures	Page 21	-
GRI 406-1: Incidents of discrimination and corrective actions taken	Page 21	-
GRI 408: Child labor (2016)		
GRI 1-1: Topic management disclosures	Page 21	-
GRI 408-1 Operations and suppliers at significant risk for incidents of child labor	Page 21	-
GRI 409: Forced or compulsory labor (2016)		
GRI 1-1: Topic management disclosures	Page 21	-
GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 21	-
GRI 414: Supplier social assessment (2016)		
GRI 1-1: Topic management disclosures	Page 22	-
GRI 414-1: New suppliers that were screened using social criteria	Page 22	-
GRI 414-2: Negative social impacts in the supply chain and actions taken	Page 22	-

Table 11

Data results

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

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

Climate change		
KPI'S	RESULTS	2030 COMMITMENT
tCO ₂ e	19,993 tCO ₂ e location-based 16,005.4 tCO ₂ e market-based	<div><div>70% CO₂ reduction</div><div><div>7</div><div>AFFORDABLE AND CLEAN ENERGY</div></div></div>
Total kwh	94,539,200	
Investments in energy efficiency on own production sites in DKK	mDKK 7.8	
% of energy consumption from renewable resources in total	29.6%	
Circular economy		
KPI'S	RESULTS	2030 COMMITMENT
% of waste recycled (production sites)	<ul style="list-style-type: none">• ABENA-Frantex SA: 76.46%• ABENA Produktion A/S: 89.92%• Finess Hygiene AB: 86.22%• Rul-let A/S: 90.93%• Average, total recycled waste: 89.51%	<div><div>70% Bio-based products</div><div><div>12</div><div>RESPONSIBLE CONSUMPTION AND PRODUCTION</div></div><div><div>15</div><div>LIFE ON LAND</div></div></div>
% of own active item numbers that contain recycled content (>50%)	Due to 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 system updates, it has not been possible to make a baseline number	



Certificates and ecolabels		
KPI'S	RESULTS	2030 COMMITMENT
Own companies with ISO 14001	6 out of 25 (24%)	<div><div>70% Ecolabeled products</div><div><div>7</div><div>7. AFFORDABLE AND CLEAN ENERGY</div></div><div><div>8</div><div>8. DECENT WORK AND ECONOMIC GROWTH</div></div><div><div>12</div><div>12. RESPONSIBLE CONSUMPTION AND PRODUCTION</div></div></div>
% of own active wood-based item numbers with FSC/PEFC certificate	433 out of 1,994 (21.72%)	
% of own active wood-based item numbers with FSC 100% certificate	81 out of 1,994 (4.06%)	
% of own active item numbers with at least 1 eco-label of the approved eco-label list	13,924 out of 38,020 (36.62%)	
ISO 50001 on own production sites	1 out of 4 (25%)	
People and society		
KPI'S	RESULTS	2030 COMMITMENT
Number of own companies with SMETA or similar	3 out of 25 (12%)	<div><div>8</div><div>8. DECENT WORK AND ECONOMIC GROWTH</div></div>
Number of companies compliant with ABENA's discrimination and ethics policy	A global policy document, including statements will be implemented 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 >67,000€ / yearly)	81 out of 441 (18.37%)	
Number of own suppliers who have signed the ABENA Code of Conduct (CoC)	866 out of 1,417 (61.12%)	
Number of education agreements (internships etc.)	73	
Governance		
KPI'S	RESULTS	2030 COMMITMENT
Turnover	bnDKK 5.5	<div><div>8</div><div>8. DECENT WORK AND ECONOMIC GROWTH</div></div>

Table 12

Table 12



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