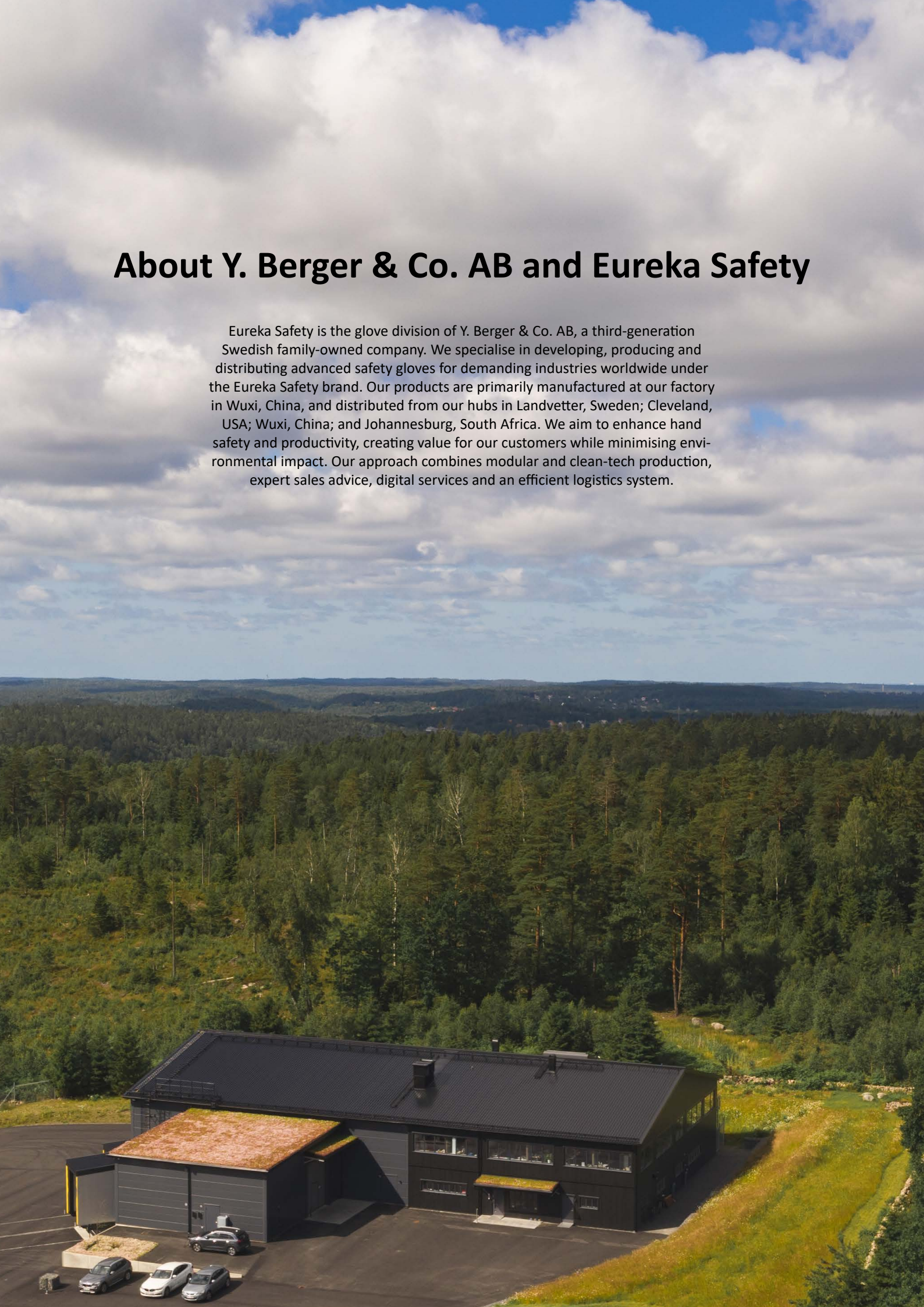


EUREKA SAFETY

2025 SUSTAINABILITY REPORT





About Y. Berger & Co. AB and Eureka Safety

Eureka Safety is the glove division of Y. Berger & Co. AB, a third-generation Swedish family-owned company. We specialise in developing, producing and distributing advanced safety gloves for demanding industries worldwide under the Eureka Safety brand. Our products are primarily manufactured at our factory in Wuxi, China, and distributed from our hubs in Landvetter, Sweden; Cleveland, USA; Wuxi, China; and Johannesburg, South Africa. We aim to enhance hand safety and productivity, creating value for our customers while minimising environmental impact. Our approach combines modular and clean-tech production, expert sales advice, digital services and an efficient logistics system.

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I. Sustainability Strategy

At Y. Berger & Co. AB, we recognise that economic activity has an impact on both people and the planet. We are committed to balancing the three pillars of sustainability: people, planet and profit. Our aim is to create long-term value while reducing environmental impact and making efficient use of materials, energy and other resources.

This principle shapes the approach of both Y. Berger & Co. AB and Eureka Safety. Product quality and performance are fundamental to our business, and we deliberately source the highest-quality raw materials available for the required application and performance. Rather than competing primarily through lower material cost or standardised off-the-shelf solutions, we focus on product development, carefully specified materials and long-term product performance. We believe that durability, protection and efficient use of resources are closely connected: a product that performs reliably and remains in use for longer can also make better use of the resources required to produce it.

The same philosophy applies to our sustainability work. We focus on measurable improvements across the business rather than isolated “green” products or sustainability claims. Our approach is to integrate environmental, social and economic considerations progressively into product development, sourcing, manufacturing and other business activities, with the aim of achieving lasting improvements over time.

For the 2025 report, we have moved closer to alignment with the Corporate Sustainability Reporting Directive (CSRD). We are also developing EPD-ready Life Cycle Assessment (LCA) datasets for 47 products, including greenhouse gas (GHG) emissions data. This work will support the future development of Environmental Product Declarations (EPDs), guide our impact-reduction efforts and improve our understanding of the environmental footprint of our products.

II. Report Scope and Boundaries

Reporting Perimeter

This report covers the activities of Y. Berger & Co. AB and Eureka Safety for the period January 1 to December 31, 2025, including:

- Headquarters in Landvetter, Sweden
- Production site in Wuxi, China
- Sales entities in Cleveland, USA and in Johannesburg, South Africa

The report includes operations under operational control, covering sourcing, production, logistics, and product development.

Certain elements are not fully included due to current data limitations, particularly in parts of the value chain and specific geographies.

Boundaries and methodological principles

The scope of reporting varies depending on the topic due to differences in methodologies and data availability.

- GHG (Greenhouse gas) emissions are calculated following the GHG Protocol (Scopes 1, 2 and partial Scope 3)
- LCA (Life Cycle Assessments) are conducted in accordance with ISO 14040 / 14044 standards (Environmental management)
- The report follows a double materiality approach aligned with CSRD / ESRS (European Sustainability Reporting Standards) principles

Each methodology applies different system boundaries (organisational vs product-level), which explains variations across reported indicators.

Data quality, limitations and consolidation approach

Data is consolidated using an operational control approach, based on site-level collection and central aggregation.

The report includes:

- Measured data where available
- Estimated data where gaps exist
- Modelled data for product-level assessments

Known limitations include:

- Partial data gaps in certain regions and activities
- Use of secondary datasets and assumptions in LCA modelling
- Incomplete coverage of some value chain elements

These limitations are acknowledged. The goal is to address them gradually in the coming years

Reporting maturity and future improvements

This report represents a transitional stage toward CSRD/ESRS alignment. In particular:

- Some disclosures are not yet fully complete
- Data coverage across the value chain remains partial
- Product-level environmental assessments are at a screening stage and will be expanded

Future priorities include:

- Improved data completeness and consistency
- Expansion of value chain coverage
- Alignment with ESRS disclosure requirements
- Development of EPD-ready product data



III. Double Materiality Analysis

Following the EU's Corporate Sustainability Reporting Directive (CSRD) and the concept of double materiality, our analysis considers 2 complementary perspectives:

- Impact materiality (inside-out): how Eureka's operations, products, and value chain affect people, society, and the environment.
- Financial materiality (outside-in): how sustainability risks and challenges, in turn, affect Eureka's business model and long-term value creation.

REPORTING RELEVANCE DETERMINED BY DOUBLE MATERIALITY (IMPACT VS. FINANCIAL)

		Financial materiality (outside-in)	
		High	Low
Impact materiality (inside-out)	High	To be reported	To be reported
	Low	To be reported	Not relevant

Table 1 : Reporting relevance determined by the double materiality (impact vs financial.)

The "high or low" depends on strict criteria, and for each criteria, the same scoring scale [1-4].

The scoring reflects the significance of impacts, risks, and opportunities, and does not distinguish between positive and negative effects. A high score indicates a topic of high importance, regardless of whether the impact is beneficial or adverse.

Impact materiality

Impact Materiality

The impact materiality assessment is based on four criteria:

- Magnitude
- Scale
- Scope
- Remediability

Each criterion is assessed using a four-point scale, ranging from limited to high significance. The scoring is intended to compare the relative importance of sustainability topics within Eureka Safety's operations and value chain.

The impact score is calculated as the average of the four criteria. Topics with an average score of 3 or above are considered to have high impact materiality for reporting purposes.

Score	Magnitude	Scale	Scope	Remediability
1	Limited	Very limited	Localised	Readily remediable
2	Moderate	Limited	Defined	Remediable
3	Significant	Broad	Multiple activities/stages	More difficult to remediate
4	High	Extensive	Value-chain-wide	Low remediability

Table 2 : Criteria levels of the Impact materiality

Impact Score=the average of the four criteria
(Impact materiality is high if ≥ 3 , low otherwise)

Financial materiality

The financial materiality depends on 2 criteria:

- Probability
- Financial magnitude (impact on business)

Score	Probability	Financial magnitude
1	Very unlikely	Negligible (<1% cost/revenue impact)
2	Possible	Moderate
3	Likely	Significant
4	Very likely / ongoing	Critical

Table 3 : Criteria levels of the financial materiality

Financial Score=the average of the two criteria
(Financial materiality is high if ≥ 3 , low otherwise)

According to the CSRD principle, topics with high significance in either impact or financial perspective are reported.

Example: Raw material emissions:

- (Magnitude = 4, scale = 4, scope = 4, and remediability = 3). Impact score = 3.75 → High
- (Likelihood = 4 and financial magnitude = 2). Financial score = 3 → High

Result: Material, reported.

A. Impact Materiality (inside-out)

Eureka Safety’s operations involve the use of raw materials, energy and manufacturing processes that have environmental impacts and are therefore important considerations in our sustainability work. We source the highest-quality raw materials from trusted suppliers, while key environmental considerations include material use and electricity consumption at the production site in China, where the regional energy mix results in a higher carbon intensity than in Sweden. Energy efficiency therefore remains an important area for continued improvement.

The assessment of the relative significance of the impacts is based on the results of the life cycle assessment (LCA) and environmental product declaration (EPD), which identify the extraction and processing of raw materials, as well as the manufacturing process, as the main factors contributing to environmental impact (see Section IX.A).

We have achieved good working environment standards at all locations but continue to improve working conditions and ergonomics at our factory. Overtime and night shifts are sometimes required due to operational demands, and employees at our China facility sometimes request more overtime than is considered ideal.

Topic	Magnitude	Scale	Scope	Irreversibility	Impact Score	Level
Raw materials	4	4	4	3	3.75	High
Chemical use	3	3	3	3	3.0	High
Energy consumption	4	3	3	3	3.25	High
Workforce conditions	4	3	3	2	3.0	High
End-user safety	4	4	4	4	4.0	High

Table 4: impact score of Raw materials, Chemical use, Energy consumption, Workforce conditions and End user safety

The safety and productivity of our end-users are among our highest priorities. End-users represent our largest stakeholder group by a factor of more than 1,000, making product safety and performance especially important. This reinforces the need to ensure that our gloves are safe, effective, and appropriate for their intended working environments.

B. Financial Materiality (outside-in)

Y. Berger & Co. AB is a mature company in both Sweden and China, with legal and regulatory compliance risks estimated to be low. At the same time, certain sustainability issues can influence our cost exposure, operational resilience, and customer relationships.

- **Energy and carbon:** High electricity use in China increases both costs and exposure to customer expectations on decarbonisation, and carbon pricing mechanisms under the EU Emissions Trading System (Directive 2003/87/EC) contribute to financial risks linked to energy consumption and greenhouse gas emissions. At the same time, improving efficiency and expanding renewable energy sourcing creates opportunities to reduce expenses, reinforce trust, and strengthen long-term competitiveness.

Figure 1 illustrates electricity price volatility during 2025, highlighting the financial relevance of energy efficiency and renewable energy sourcing.

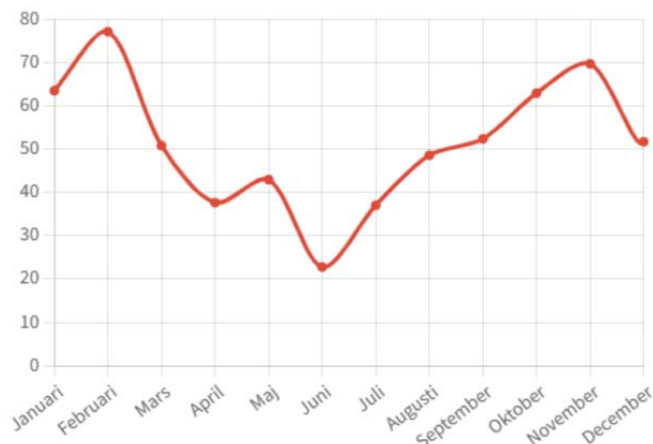


Figure 1 : Changes in electricity prices over the year

- **Resources:** Reliance on advanced fibres and other raw materials increases our sensitivity to market fluctuations but also encourages diversification and innovation with recycled or bio-based alternatives.

Figure 2 illustrates the annual price development of 1 kg of PVA fibre, highlighting how raw material price volatility can affect procurement costs and financial planning:

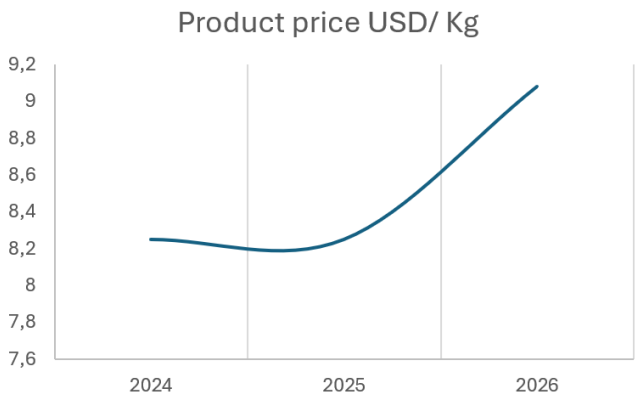


Figure 2 : Price of 1 Kg of PVA fibre over the years.

- **Workforce:** Overtime in China, while sometimes demanded by employees, may affect well-being. Addressing ergonomics and work-life balance can strengthen employee satisfaction and reduce turn-over risks.
- **Regulation:** Sustainability reporting and chemical legislation continue to evolve, creating additional requirements for documentation, compliance and product development. The implementation of CSRD and associated ESRS standards may increase reporting-related costs, while developments under REACH and other chemical regulations can require changes to materials, processes or supplier documentation. Early adaptation helps the company manage these requirements efficiently and maintain compliance.

Financial materiality was assessed using internal procurement data, operational cost analysis, and external factors such as regulatory developments and market expectations. Key risks identified include raw material price volatility, regulatory constraints on chemical use, and increasing customer demand for sustainable products.

Topic	Likelihood	Financial magnitude	Financial Score	Level
Energy & carbon	4	3	3.5	High
Raw materials	4	4	4.0	High
Workforce	3	2	2.5	Low*
Regulation	4	3	3.5	High
Customer expectations	4	3	3.5	High

Table 5: Financial score of Energy & carbon, Raw materials, Workforce, Regulation and Customer expectations

* Financial materiality does not assess the intrinsic importance of workforce conditions for the company, but rather how these factors may affect the company’s financial performance, such as productivity, employee retention, and operational stability.

C. Stakeholders:

The Eureka materiality analysis is based on our in-house procedures and processes, as well as discussions with employees, customers, and other stakeholders.

Our stakeholders include:

- The users of our product
- Distributing customers
- Employees in Sweden, China, South Africa, and the USA
- Suppliers and surrounding communities in Sweden and China
- Government agencies

Engaging with these stakeholders also involves several key activities:

- **End-User Visits:** Understanding the needs and challenges of those who use our products directly.
- **Distributing Customer Visits and Feedback Surveys:** Gathering insights from our distributors and partners to improve our offerings.
- **Employee Evaluations:** Conducting face-to-face meetings with every employee to discuss their experiences and areas for improvement.
- **Suppliers:** Clear contracts, Business Code of Conduct, and face-to-face meetings.

A structured survey was conducted with a limited group of selected stakeholders, including 5 internal stakeholders, 4 customers, and 1 supplier, to assess the importance of environmental, technical, and social topics. Responses were collected using the same 1–4 scoring scale as applied in the materiality assessment, ensuring consistency across stakeholder input and internal evaluation.

Stakeholder input was used to validate and complement the scoring of material topics and was integrated into the overall assessment by influencing the final impact and financial materiality scores.

As the external response base was limited, the survey results should be viewed as indicative rather than fully representative of all customers and suppliers.

The feedback received was therefore used as a complementary input to the double materiality assessment, together with operational data, life cycle assessment results, supplier information, customer requirements, regulatory developments, and internal management review. Future reporting cycles will aim to improve the response rate and strengthen the representativeness of stakeholder consultation.

Which of the following environmental topics do you feel Eureka Safety should prioritize most in the next 3 years?



Figure 3 : Stakeholder Priorities for Environmental Topics Over the Next Three Years

IV. Key Material Topics and Stakeholder Value

This section summarises the outcome of the materiality assessment and highlights the key topics and stakeholder expectations guiding this report.

A. Stakeholders and engagement

Eureka engages with its key stakeholders to understand expectations, identify risks and opportunities, and inform its sustainability priorities. The main stakeholder groups include employees, customers, suppliers, and business partners. Engagement takes place through regular business interactions such as meetings, audits, project collaboration, and internal discussions.

Key topics raised by stakeholders include:

- Product performance, safety, and reliability
- Chemical compliance and restricted substances
- Cost competitiveness and supply chain stability
- Working conditions in manufacturing
- Environmental impact of products and materials

These inputs contribute directly to the identification and prioritisation of material sustainability topics.

B. Material topics

The following material topics are derived from the double materiality assessment presented in the previous section.

Material topic	Impact materiality	Financial materiality	Stakeholders concerned	ESRS link	Where addressed
Climate & energy	High	High	Customers, regulators	E1	Environmental section
Raw material sourcing	High	High	Suppliers, customers	E5	Value chain / LCA
Chemicals & restricted substances	High	High	Customers, regulators	E2	Chemical footprint
Working conditions (manufacturing)	High	Low	Employees, NGOs	S1 / S2	Social section
Product safety & user health	High	High	Customers, end-users	S4	Product section

Table 6 : Stakeholders concerned and ESRS link of material topics

These topics define the focus areas of the report and guide the company's actions, targets, and disclosures in subsequent sections.

V. The Eureka Development Process

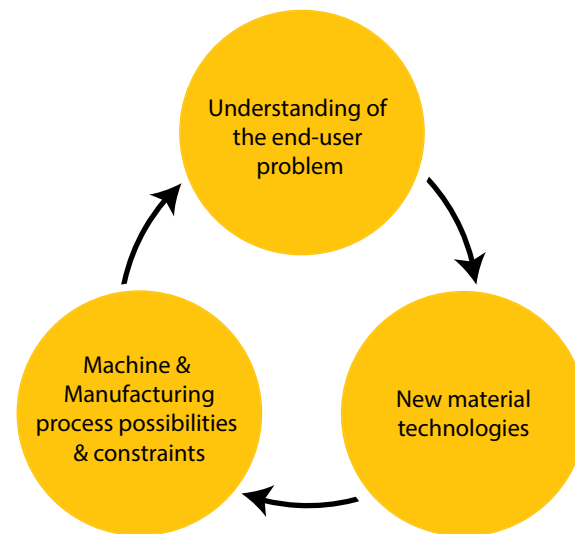


Figure 4 : Eureka Product Development Process

This process integrates key material topics such as product safety, chemical compliance and environmental impact, ensuring that sustainability considerations are incorporated from the early design stage through to final product validation.

Life Cycle Assessment (LCA) is progressively being integrated into the development process to improve our understanding of environmental impacts and support the future development of Environmental Product Declarations (EPDs).

For example, we pay particular attention to the following areas:

- **Selection of raw materials based on performance and environmental impact:** For most of our gloves, we prefer to avoid dyeing processes and use plastic-free packaging. For certain gloves, Eureka Safety also uses recycled materials, such as recycled polyester in the “15-1 Assembly Nitrile” glove.
- **Compliance with restricted substance requirements:** Compliance with the RSL (Restricted Substance List) is verified through random product sampling and testing. In 2024, four of our products were randomly selected and tested.
- **Optimisation of weight, durability and resource use:** Eureka Safety continuously works to develop gloves using less material and thinner constructions, without compromising performance.

The process involves close collaboration with suppliers and manufacturing partners to ensure consistency across the value chain.

VI. The Eureka Value Chain

Eureka Safety’s value chain spans raw material sourcing, manufacturing, logistics and product use. Each stage contributes differently to the company’s environmental and social impacts, as well as to the associated risks and opportunities.

The following simplified diagram illustrates the journey from project initiation to product launch and the extent of the company’s involvement at each stage of the process.

Orange: full control, **Medium orange:** majority control, **Light orange:** minority control, **Grey:** external processes

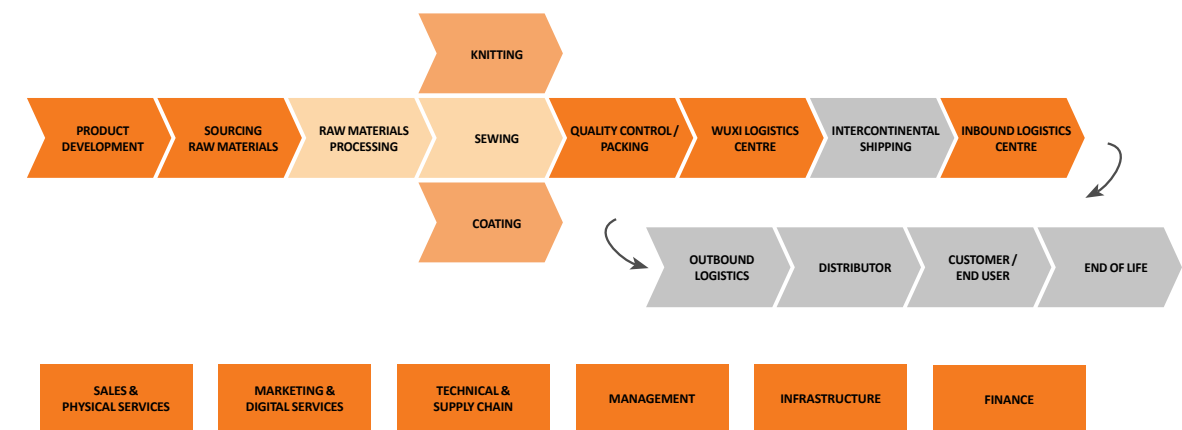


Figure 5 : The Eureka Value Chain

VII. Materiality Conclusion

The double materiality assessment confirms that Eureka Safety’s most significant topics are concentrated in raw material sourcing, energy use, chemical compliance and product safety. These areas reflect both environmental impacts and business risks across the value chain.

LCA results identify raw materials as the main environmental hotspot, while financial exposure is driven primarily by energy costs, regulatory requirements and customer expectations. These topics form the basis for the report’s disclosures and future actions.

To strengthen the robustness of the double materiality framework in future reports, the company will focus on:

- Expanding quantitative data coverage, particularly for Scope 3 emissions and supplier-related impacts
- Increasing stakeholder input and sample size to improve representativeness
- Refining the scoring methodology and thresholds to improve precision
- Strengthening the integration of LCA results into materiality scoring

VIII. Governance

People - Social Sustainability

Workforce conditions and business conduct have been identified as relevant topics in the company’s double materiality assessment (see Section: Double Materiality Analysis).

Employee Code of Conduct

At Y. Berger & Co. AB, we uphold a rigorous Employee Code of Conduct that reflects our commitment to ethical practices and a supportive working environment. The key components of our Code include:

- **Employee wellbeing and benefits:** Flexible working hours, fitness allowances, health insurance and EV charging.
- **Ethical conduct and compliance:** Transparency and honesty, representation and adherence to company policies.
- **Working environment and safety:** Overtime and compensation policies, holiday rules, and fire and first aid procedures.
- **Pensions and insurance:** Pension plans, healthcare insurance and workplace injury insurance.
- **Travel and expenses:** Guidelines for cost-effective business travel and expense reporting.

The company monitors key indicators such as employee turnover, absenteeism and workplace safety to support continuous improvement.

Business Code of Conduct

Our Business Code of Conduct sets out our requirements for ethical and social standards and practices, together with a strict Restricted Substance List (RSL). These requirements are essential to maintaining trust and integrity throughout our operations:

- **Anti-corruption:** Strict measures to prevent corruption and promote transparency.
- **Legal compliance:** Ensuring that all business activities comply with applicable laws.
- **Minimum wage:** Ensuring that no employee is paid below the applicable legal minimum wage established by local legislation.
- **Health and safety:** Prioritising the wellbeing of employees.
- **Human rights:** Prohibiting child labour and forced labour in accordance with international standards.
- **Fair wages and benefits:** Providing competitive and fair compensation.
- **Chemical safety and Restricted Substance List:** Supporting the safety and sustainability of our products through strict chemical requirements.

In 2025, 100% of our suppliers (46 out of 46) signed the RSL and adhered to our Business Code of Conduct, demonstrating their commitment to complying with our environmental and ethical standards. This indicator reflects our progress towards a more responsible supply chain.

Employee Benefits at Y. Berger & Co. AB

In line with the workforce-related topics identified in the materiality assessment (see Section: Double Materiality Analysis), Y. Berger & Co. AB provides a range of employee benefits and support measures. Across all locations, Y. Berger & Co. AB is committed to creating a positive, ethical and supportive workplace for every employee. We prioritise wellbeing, continuous improvement and ethical conduct throughout our operations.

Benefits for employees at our headquarters in Sweden include:

- **Flexible working hours:** Enabling employees to manage their time and work schedules effectively.
- **Option to work from home (one day per week, where applicable, primarily for non-production roles):** Providing flexibility to support a healthy work-life balance.
- **Access to an in-house gym:** Supporting physical fitness and employee wellbeing.
- **Healthcare and pension insurance:** Providing comprehensive health coverage and long-term financial security.

Employee support at our production facility in China includes:

- **Option to work from home (one day per week):** Providing flexibility to support a healthy work-life balance.
- **Healthcare and pension insurance:** Providing comprehensive health coverage and long-term financial security.
- **Transition from BSCI to ISO 9000, ISO 14000 and ISO 45000:** For more than five years, our production site has maintained BSCI and ISO 9001 certification, supporting a strong culture of quality management and continuous improvement. In 2025, we initiated the transition away from BSCI to purely ISO 9001, ISO 14001, and ISO 45001, the international standard for Occupational Health and Safety Management Systems. ISO 45001 introduces more stringent requirements for risk assessment, worker participation, accident prevention and continuous improvement of workplace health and safety performance, reflecting our commitment to providing an even safer and more responsible working environment.
- **Commitment to employee wellbeing:** We strive to create a supportive working environment that contributes to employee retention and satisfaction.

Our Unified Commitment

At Y. Berger & Co. AB, we support the physical and psychological wellbeing of all employees, whether based at our headquarters in Sweden, our production facility in China or our other locations. Providing a healthy, balanced and supportive working environment is key to fostering loyalty, reducing turnover and helping our employees thrive.

KPI	2024	2025	Change / status
Suppliers signing RSL and Business Code of Conduct	40 / 46	46 / 46	+6 suppliers
Supplier compliance coverage	87%	100%	+13 percentage points
Production site BSCI coverage	1 site	1 site	Maintained
ISO 45001 transition	Not started	Initiated	New 2025 action
Work-from-home policy	Available	1 day/week where applicable	Maintained
Internal stakeholders surveyed	Not reported	8	2025 baseline

Table 7: Social and governance KPIs

IX. Planet – Environmental Sustainability

Eureka Safety's environmental approach focuses on reducing impacts across the value chain, particularly in relation to raw materials, energy consumption and chemical use.

The following section presents the company's key environmental focus areas, aligned with identified material topics, and sets out policies, actions and ongoing improvement priorities.

Raw materials

Actions focus on optimising material selection, increasing the use of recycled or lower-impact inputs, and improving supplier data to better quantify environmental impacts.

Energy and climate

Key actions include improving energy efficiency in production, increasing the use of renewable energy and reducing emissions intensity across operations.

Chemicals

The company prioritises the reduction of hazardous substances through its RSL and works closely with suppliers to ensure compliance and continuous improvement.

Waste and packaging

Efforts focus on reducing packaging volumes, optimising material use and improving recyclability across product and logistics flows.

The current analysis provides a directional understanding of environmental impacts, based primarily on screening-level LCA results and available operational data. Further improvements will focus on expanding primary data collection, particularly for upstream activities, and refining impact assessments to support future EPD development.

A. Life Cycle Assessment (LCA) and Environmental Product Declarations (EPD)

Based on the ISO 14040/14044 framework, we use LCA to evaluate the environmental impacts of our products across their life cycle. This report focuses specifically on the cradle-to-gate stages (A1–A4), covering raw material extraction through to delivery, while broader corporate environmental data is presented separately in the following sections.

Based on this methodology, EPDs will be developed to provide standardised and verified environmental data. Over the coming years, Eureka Safety will gradually expand the scope of its EPDs to cover its entire product range, with an EPD developed for each of its ~55 products.

EPDs are developed in accordance with relevant standards and may be externally verified to support reliability and comparability.

These results form the basis of the environmental footprint presented in the following section.

A1 – Raw Materials Extraction and Production

The production of fibres, coatings and other components represents the largest contributor to a glove's footprint. This stage includes the extraction of raw materials and their transformation into ready-to-use inputs, such as high-performance yarns, reinforcing fibres and coating polymers. Upstream processes such as spinning, twisting and dyeing also form part of this stage before materials are transported to the factory.

- **Environmental profile:** Often the single largest contributor to a glove's total carbon footprint.
- **Key impacts:** High energy demand, GHG (greenhouse gas) emissions and, for some fibres, significant water use.
- **Improvement levers:** Use of recycled or bio-based fibres, dope-dyed yarns that eliminate the need for dyeing after spinning, and responsible sourcing practices.

A2 – Raw Material Transport (Delivery to Factory)

Once produced, raw materials are transported to our manufacturing facility in China. The climate impact of this stage varies depending on the mode of transport and the efficiency of the loads.

- **Environmental profile:** Strongly influenced by distance, mode of transport and container management.
- **Key impacts:** Sea freight has the lowest footprint per tonne-kilometre, while air freight is considerably more carbon-intensive.
- **Improvement levers:** Prioritising sea and rail transport, optimising container loads and using direct routes to minimise unnecessary mileage.

A3 – Manufacturing and Processing

At the factory, raw materials are transformed into finished gloves through yarn twisting, knitting, sewing and coating. Most of these processes are automated and generate relatively little waste. The coating process requires comparatively more energy, chemicals and process water and is therefore an important focus area for efficiency improvements.

Substances such as DMFa, silicones and PVC have already been eliminated from the relevant processes, and ongoing work focuses on reducing solvent use and improving process-water management.

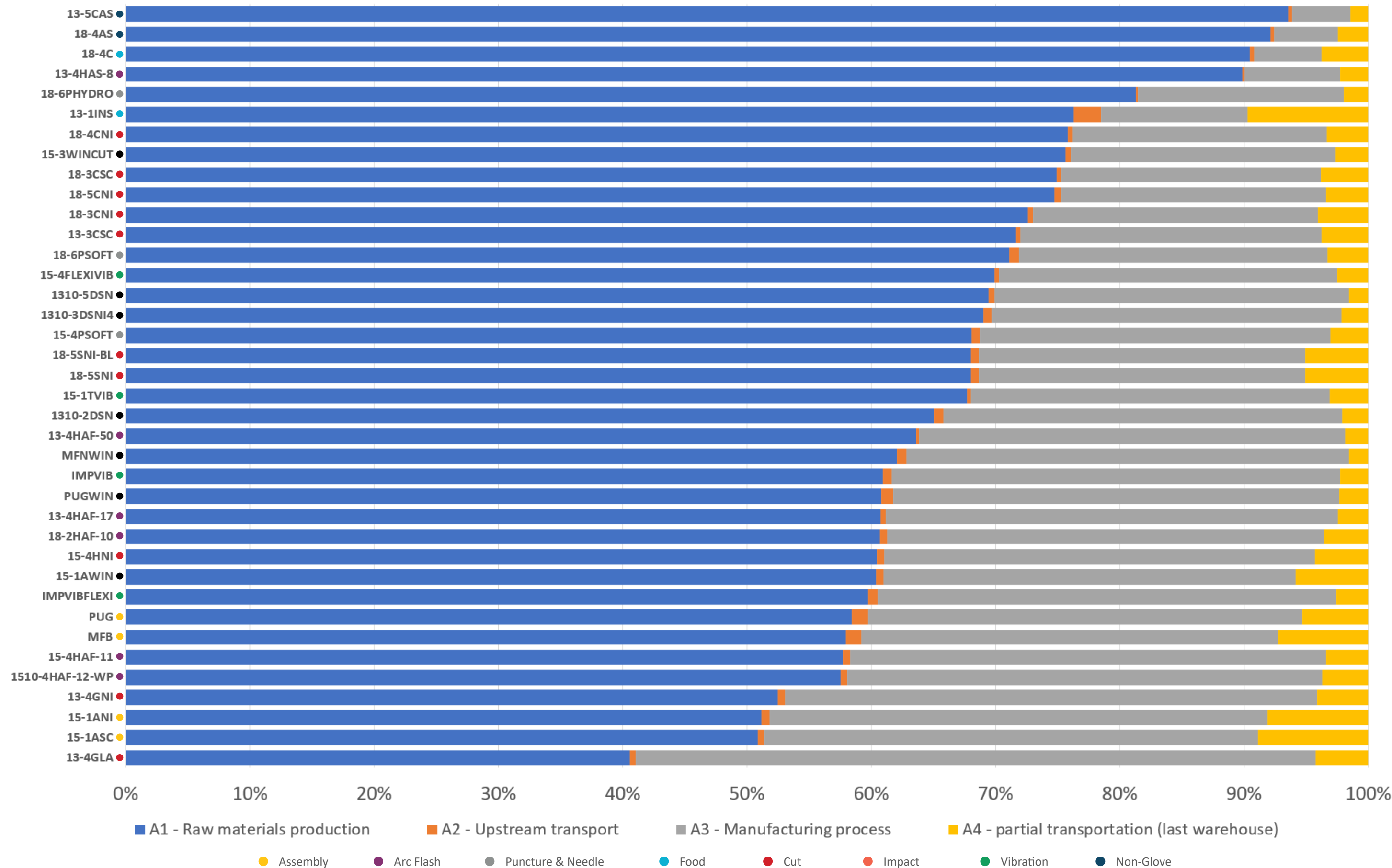
- **Environmental profile:** Manufacturing is relatively efficient overall, with coating representing the main production-stage contribution to energy and chemical use.
- **Key impacts:** Energy consumption, process chemicals and residual alcohol from washing and coating operations.
- **Improvement levers:** Optimising alcohol baths, improving collection of process water and coating residues, and increasing wastewater-treatment efficiency and monitoring.

A4 – Distribution to Warehouses (Intercontinental Shipping)

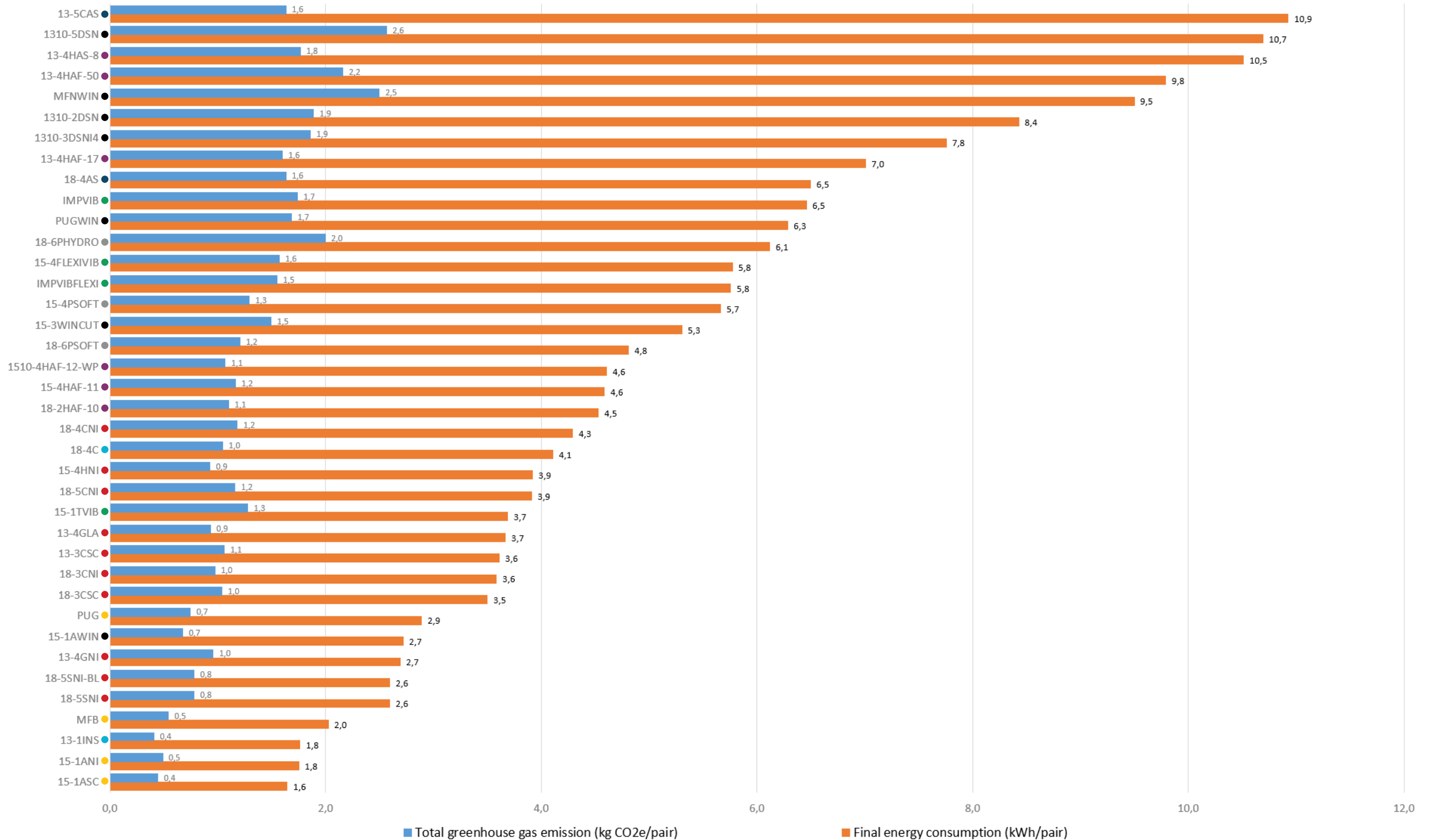
Gloves are appropriately packaged and shipped from our factory in China to regional warehouses in Europe, the USA and South Africa. Sea freight is the main mode of transport and, despite the long distances involved, has a relatively low impact per unit. Air freight is used only for urgent deliveries due to its substantially higher greenhouse gas emissions.

- **Environmental profile:** Dominated by sea freight, which helps keep the footprint relatively low.
- **Key impacts:** Occasional reliance on air freight can substantially increase emissions, while inefficient stock management may also result in unnecessary transport.
- **Improvement levers:** Prioritising sea freight, reducing emergency air shipments through careful inventory planning, and ensuring efficient packaging to optimise transport loads.

Comparison of the carbon footprint breakdown for each product currently available for sale



Comparison of greenhouse gas emission and final energy consumption for each product currently available for sale



● Assembly
 ● Arc Flash
 ● Puncture & Needle
 ● Food
 ● Cut
 ● Impact
 ● Vibration
 ● Non-Glove

The LCA results for the 47 assessed products confirm that raw material production is the dominant contributor to the carbon footprint of most glove models. Manufacturing represents the second-largest impact stage, while upstream and downstream transport remain relatively limited in comparison. Final energy consumption varies significantly between products, reflecting differences in material composition, coating type, glove weight and technical performance requirements. Products using heavier constructions or high-performance fibres generally show higher energy demand and greenhouse gas emissions per pair. These results support the prioritisation of material efficiency, lower-impact fibres and process optimisation as key reduction levers. The assessment provides a broader product-level baseline to support future CSRD reporting and the development of EPD-ready datasets.

Coefficient

Environmental impacts are calculated for size 9/M, which is considered the representative product. Impacts for other glove sizes may be estimated proportionally based on product mass. In the absence of product size specific weight data, the following scaling factors are applied:

Size	Coefficient vs 9/M
7/XS	0.90
8/S	0.95
9/M	1.00
10/L	1.05
11/XL	1.10
12/XXL	1.15

Table 8: Coefficient of each size of glove, for the CO₂ equivalent or final/primary energy consumption.

Operations

(Not included in current quantified scope)
Our headquarters and central warehouses also have an environmental footprint. Their main impacts relate to energy use for heating, cooling, lighting and IT systems, as well as business travel and employee commuting. Waste from offices and warehouses is limited and can be managed through appropriate sorting and recycling.

Once gloves reach regional warehouses, they are transported to distributors and customers, usually by road. Road freight has higher emissions per tonne-kilometre than sea freight, making efficient packing and route optimisation important for limiting these impacts. In some cases, CO₂ compensation initiatives may also be considered.

End-of-life

(Not included in the current quantified scope)
At the end of their useful life, gloves must be disposed of appropriately. The most sustainable options are repair, reuse or material recycling. Where these options are not possible, energy recovery through incineration is preferable to landfill, which should remain a last resort.

Understanding the environmental impact of each stage helps us target the most effective improvements, from material selection to manufacturing efficiency and transport optimisation.

B. Profit - Financial Sustainability

Profitability is an important component of long-term sustainability, as financial performance is influenced by key sustainability-related factors, including raw material price volatility, energy costs, regulatory requirements and evolving customer expectations. Maintaining a healthy financial position enables the company to invest in innovation, employee development, operational improvements and sustainable growth.

Y. Berger & Co. AB maintains a solid financial foundation, supporting continued investment in its operations and future development. In 2025, Eureka Safety, the PPE (Personal Protective Equipment) division of the company, achieved a turnover of approximately 65.5 MSEK. During the year, the company continued to invest in people, equipment, and research and development to strengthen its product offering, improve operational performance and support long-term competitiveness in the global PPE market.

Eureka Safety is recognised for its expertise in several specialised PPE segments, including hand-arm vibration protection and arc flash protection, where the company continues to develop innovative solutions for professional users.

X. Eureka Handprints

This section presents the main actions implemented by Eureka Safety to address its material sustainability topics. These initiatives focus on reducing environmental impacts, improving product performance and strengthening responsible practices across the value chain.

Handprints represent the positive contributions of Eureka Safety's activities, products and decisions towards reducing environmental impacts and improving outcomes for stakeholders. The main active decisions taken are outlined below.

Actions are primarily focused on key areas including material optimisation, energy efficiency, chemical management and logistics improvements. Based on the results of the EPD, these initiatives target the key areas for improvement: energy usage and consumption.

Raw materials & product design

Material selection is one of Eureka Safety's primary levers for reducing environmental impact. The company takes a systematic approach, focusing on improving the overall material portfolio rather than developing isolated "green" product lines.

Actions include increasing the use of lower-impact fibres and integrating more sustainable production technologies. These include undyed yarns, which avoid pigments and chemical dyes and therefore reduce the impacts associated with conventional dyeing, as well as dope-dyed yarns, where colour is integrated directly into the extrusion process, significantly reducing water and energy consumption.

Eureka Safety also promotes the use of certified and recycled materials. OEKO-TEX® Standard 100-certified fibres help ensure the absence of harmful substances in the supply chain. The use of recycled PET (polyethylene terephthalate), including ocean-bound recycled PET, contributes to reducing demand for virgin plastic while helping to prevent marine pollution by recovering waste before it reaches the ocean.

These actions support a broader approach to material optimisation and circularity, aiming to reduce resource use and environmental impact across the full product range and throughout the value chain.

Eureka Safety continuously works to improve material efficiency in product design, with a focus on reducing resource use while maintaining performance and durability.

Actions include promoting the development of finer-gauge gloves and limiting the use of more material-intensive constructions, such as double-layer designs. Product development efforts prioritise lighter and more efficient structures that provide the required protection with lower material input.

In parallel, LCA is used to identify environmental hotspots and guide further improvements in material efficiency and product design.

For example:

- 13gg: standard gauge, offering a good balance between comfort, durability, and material consumption.
- 1310gg: a double-thickness combination, which can lead to higher material consumption.
- 15gg: thin gauge, which allows for greater dexterity while optimising the amount of material used.
- 18gg: ultra-fine gauge, requiring much less material per pair produced.

This makes it the most environmentally efficient option, as it reduces the raw material footprint.

Production

To improve energy efficiency, the production facility uses heat pump technology, significantly reducing electricity consumption compared with conventional heating systems. In 2025, heat pumps contributed approximately 15% of the site's total energy savings, reducing reliance on externally supplied energy.

The facility is equipped with process air-cleaning systems designed to capture and treat airborne emissions generated during production activities, contributing to a cleaner and safer working environment.

To further optimise energy use, the office heating system is integrated with the production heating infrastructure, allowing available heat resources to be used more efficiently across the site.

Appropriate waste collection procedures are implemented throughout the facility to ensure the proper segregation, collection and handling of production-related waste streams.

Accessories & Packing

In 2025, data on packaging and accessories was collected at our Wuxi production site, covering all units purchased during the year. The previous year marked the full transition to paper-based adhesive tape, making our packaging entirely free from conventional plastic.

Packaging therefore remains fully free from conventional plastic.

Key achievements:

- 100% FSC Mix-certified paper and carton for all packaging components.
- Complete phase-out of plastic adhesive tape, replaced by paper-based tape to improve carton recyclability.
- Biodegradable pins as the only remaining non-paper element in packaging.
- Compact and pallet-optimised cartons to reduce impact during storage and transportation.

Although our packaging is now almost entirely paper-based, one area for significant improvement remains; the release paper used for logo transfer printing on our gloves.

Logistics

Logistics optimisation focuses on maximising container utilisation and reducing transport-related emissions

For intercontinental shipping, our main route uses regular 40 ft full-container loads, transported door to door between the factory and our headquarters warehouse in Sweden.

HQ Operations

In line with our ongoing efforts to preserve and enhance the surrounding environment, the green spaces around our headquarters continue to be managed with a focus on biodiversity. Existing initiatives include flower meadows, flowering bushes, hardwood forest edge zones, a renovated stone wall, a pond and partial green roofing, all of which support local biodiversity and ecological value around the site.

The headquarters building incorporates several measures that contribute to reducing its environmental footprint:

- Heating based on biofuels and heat pumps, reducing reliance on fossil fuels.
- On-site solar panels contribute to reducing reliance on externally supplied electricity and support lower operational greenhouse gas emissions at the HQ site.
- EV charging available for employees, with more than 0.33 chargers per employee, while all company-leased vehicles in Sweden are fully electric.
- Energy-efficient interior lighting and exterior lighting that minimises light pollution.
- Recycling procedures in place for office and operational waste.
- State-of-the-art video conferencing facilities, limiting unnecessary business travel.

These actions contribute to reducing operational environmental impacts, particularly those related to energy use and emissions.

Eureka Safety also implements measures at its headquarters to reduce the environmental impact of its daily operations. Actions focus on improving energy efficiency in office activities, optimising resource use and promoting responsible practices among employees. This includes reducing unnecessary energy consumption, improving waste sorting and recycling, and limiting the use of single-use materials.

The company also encourages more sustainable mobility and travel practices, as well as the digitalisation of processes to reduce paper consumption and improve operational efficiency.

Together, these efforts help reduce the environmental footprint of office activities and support a broader culture of sustainability within the organisation.

Community Engagement and Youth Safety

Eureka Safety supports local social initiatives aimed at improving community safety and wellbeing. This includes financial support for youth-focused street safety programmes such as “Nattvandrarerna” (night walkers) which works to create a safer environment for young people.



XI. Eureka Footprints

Footprints represent the environmental impacts associated with our activities, products, and value chain. In this report, we quantify greenhouse gas (GHG) emissions in accordance with the Greenhouse Gas Protocol.

We also assess the environmental impact and embodied energy of our products through Life Cycle Assessment (LCA), with EPD-ready datasets currently developed for 47 products. Over time, this work will be expanded with the aim of developing an Environmental Product Declaration (EPD) for each of our ~55 products.

Greenhouse gas emissions are reported in accordance with the GHG Protocol, covering Scope 1, Scope 2, and selected Scope 3 categories based on available data and are progressively expanded to improve completeness and alignment with CSRD requirements.

A. Energy consumption and mix

Energy consumption represents a key driver of greenhouse gas emissions and operational environmental impact. The following indicators present total energy use across operations, including electricity and other energy sources, as well as the distribution between renewable and non-renewable energy.

Production’s Energy balance (China, Wuxi)

2025 Energy balance of the production site	Production ^[1]	Consumption
	31 690 kWh	651 063 kWh

Table 9: 2025 Energy balance of the production site
[1] The electricity is generated by on-site solar panels and is 100% renewable.

Electricity generated by on-site solar panels at the Wuxi production site covered part of the facility’s energy demand in 2025. This renewable electricity production and the use of heat pumps contributed to reducing dependence on externally supplied electricity and resulted in an estimated 22% reduction in net electricity consumption from the grid.

HQ’s Energy balance (Sweden, Landvetter)

2025 Energy balance of the Headquarters	Production ^[1]	Consumption
	22 300 kWh	60 481 kWh

Table 10: 2025 Energy balance of the Headquarters
[1] This figure does not include the electricity generated in December 2025, as a Wi-Fi outage occurred during that month, preventing the recorded data from being saved. The electricity is generated by on-site solar panels and is 100% renewable.

In 2025, on-site solar production at headquarters in Sweden reached 22,300 kWh, covering approximately 37% of the site’s total electricity consumption. This contribution significantly reduces reliance on purchased electricity and supports the continued improvement of the HQ’s energy performance.

Warehouse’s Energy balance (USA, Cleveland)

2025 Energy balance of the USA’s warehouse	Consumption
	8 261 kWh

Table 11: 2025 Energy balance of the USA’s warehouse

Warehouse’s Energy balance (South Africa, Johannesburg)

2025 Energy balance of the SA’s warehouse	Consumption
	620 kWh

Table 12: 2025 Energy balance of the SA’s warehouse

Energy mix (renewable vs non-renewable):

Site	Renewable energy (%)	Non-renewable energy (%)
(Wuxi, China)	36%	64%
(Landvetter, Sweden)	77%	23%
(Cleveland, USA)	2%	98%
(Johannesburg, South Africa)	11%	89%

Table 13: 2025 Energy Mix by Site (Renewable vs. Non-Renewable Sources)

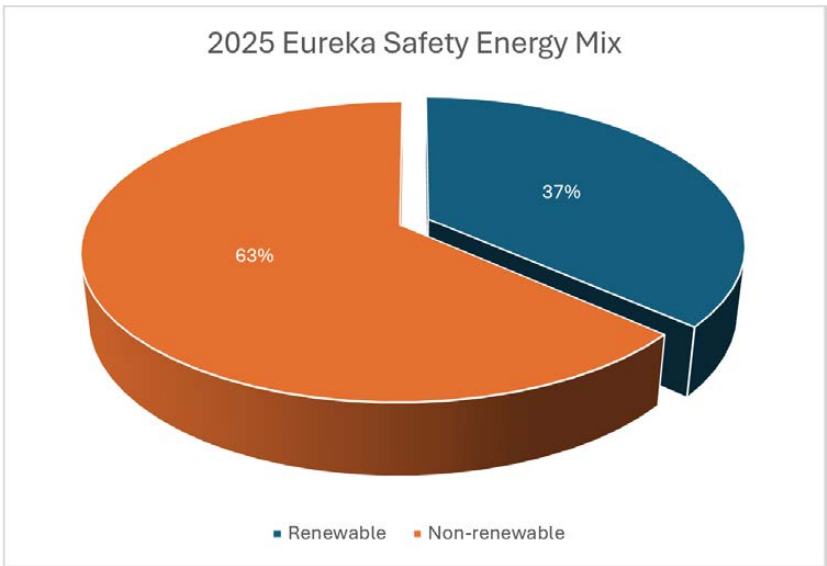


Figure 6: Total energy mix of eureka safety, with all sites included

KPI	2024	2025	Change
Total reported electricity consumption	Not fully consolidated	720.4 MWh	2025 baseline
Purchased electricity for Scope 2	780.0 MWh	666.4 MWh	-113.6 MWh / -14.6%
On-site solar production	24.8 MWh at HQ only	54.0 MWh across Wuxi and HQ	Broader coverage in 2025
Wuxi electricity consumption	727.2 MWh purchased	651.1 MWh total / 619.4 MWh purchased	Purchased electricity -14.8%
HQ Sweden electricity purchased	42.7 MWh	38.2 MWh	-10.6%
Cleveland electricity purchased	10.3 MWh	8.3 MWh	-19.8%
Johannesburg electricity purchased	Not reported	0.6 MWh	New reporting coverage

Table 14: Energy consumption and mix KPIs

Total energy used in 2025: **720 425 kWh**

B. Greenhouse Gas Emissions

Scope 1 – Direct GHG Emissions

Following the GHG Protocol, Scope 1 covers direct GHG emissions from sources owned or controlled by the Y. Berger & Co. AB. These mainly include company vehicles and on-site fossil fuel combustion for heating.

Company cars

- Sweden (HQ): the company-leased vehicle fleet in Sweden is fully electric, eliminating direct Scope 1 emissions from these vehicles. Associated emissions from recharging are reported under Scope 2.
- China (production site): a fossil-fuel company vehicle is operated at the site, which consumed 2,200 litres of fuel in 2025, which is equivalent to 5.08 tonnes of CO₂ released into the atmosphere.
- USA and South Africa (office and warehouse): No company vehicles are owned or operated.

On-site combustion

Sweden (HQ): In 2025, approximately 4.0 tonnes of firewood and 5.1 tonnes of wood pellets were used for heating. Their combustion generated an estimated 16.7 tCO₂ of biogenic emissions, which are accounted for separately from fossil CO₂ emissions.

- China (production site): no stationary combustion equipment is in operation.
- USA (office and warehouse): the facility is heated with natural gas. Utility bills confirm a consumption of 258.5 MCF (thousand cubic feet) in 2025, corresponding to 14.1 tCO₂e of direct total emissions.
- South Africa (office and warehouse): no stationary combustion equipment is in operation.

Total Scope 1 – 2025: ~35.9 tCO₂e (19.2 fossil emissions and 16.7 Biogenic emissions)

Emissions are calculated from supplier invoices and meter readings (gas, biomass), applying standard emission factors (e.g., US EPA emission factor for natural gas: 53.06 kgCO₂/MMBtu). Non-CO₂ gases (CH₄ and N₂O) are included in standard emission factors and represent a limited share of total emissions for combustion sources such as natural gas.

Future improvements will focus on collecting missing vehicle fuel data in China, confirming energy use in South Africa, and quantifying biogenic emissions at HQ to enhance transparency. In the future, improved vehicle data collection would also allow calculation of efficiency indicators (energy per km and gCO₂e per km) to better monitor progress.

Scope 2 – Indirect GHG Emissions

Scope 2 emissions are calculated in accordance with the GHG Protocol, for electricity purchased and consumed by the Group's sites in 2025 (January-December), using the market-based method (MB) whenever possible or regional grid emission factors.

The market-based method (MB) could not be fully applied in 2025 due to a lack of supplier-specific emission factors but will be applied more fully in 2026 if more information becomes available.

On-site solar production is excluded (reported under the “Energy consumption and mix” section of Footprints) and EV charging at HQ Sweden is included.

For HQ – Sweden, electricity imported from the grid is estimated based on the site's annual energy balance (incoming flow minus outgoing flow).

For Wuxi – China, electricity consumption is monitored internally, covering both public grid supply and land-lord-provided electricity.

For Cleveland – USA, electricity consumption data is based on supplier invoices.

For Johannesburg – South Africa, electricity consumption data is estimated based on the electrical appliances on site under normal operating conditions.

Site	Electricity purchased (kWh)	Emissions factor MB (kgCO ₂ e/kWh)	Scope 2 emissions MB (tCO ₂ e)
HQ - Sweden	38 181	0.062 ¹	2.37
Wuxi - China	619 373	0.5856 ²	362.70
Cleveland - USA	8 261	0.416 ³	3.43
Johannesburg - SA	620	0.90 ⁴	0.56
Total	666 435	-	369.06

Table 15: Electricity purchased (kWh), emissions factor MB (kgCO₂e/kWh), and scope 2 emissions MB (tCO₂e) of every site.

¹Sweden: 61.92 gCO₂e/kWh AIB (2026). European Residual Mixes 2025, Association of Issuing Bodies

²Wuxi: 0.5856 kg CO₂e/kWh (China Climate Cooperation. 2024. “China Releases 2025 Report on Product Carbon Footprint Management.”)

³Cleveland: 0.4155 kgCO₂e/kWh (EPA eGRID2023 Rev.2, subregion RFCW. EPA reports RFCW)

⁴Johannesburg: 0.90 kgCO₂e/kWh (South Africa grid fallback factor — not verified MB factor)

Total Scope 2 – 2025: ~370 tCO₂e

Scope 2 market-based emissions are calculated using supplier-specific emission factors or contractual electricity instruments where available. Where no such evidence is available, residual mix factors are applied for European sites, while the best available national or regional grid factors are used as fallback for non-European sites. The GHG Protocol Scope 2 Guidance requires contractual instruments to meet quality criteria for market-based reporting

For the Wuxi and Johannesburg sites, no supplier-specific electricity emission factor or contractual market-based instrument was available at the time of reporting. As a result, a fully market-based Scope 2 factor could not be applied for these locations. In the absence of verified renewable electricity certificates or supplier-specific data, the best available national grid emission factors were used as fallback values. These factors will be updated once site-specific or supplier-confirmed market-based data becomes available.

To complement absolute Scope 2 results, energy indicators were calculated per the net usable area:

- Consolidated intensity (2025): 149 kWh/m² and 82 kgCO₂e/m²
- HQ Sweden: 25 kWh/m² and 1,5 kgCO₂e/m²
- Wuxi China: 247 kWh/m²* and 145 kgCO₂e/m²
- Cleveland USA: 28 kWh/m² and 11 kgCO₂e/m²
- Johannesburg – SA: 5,3 kWh/m² and 4,8 kgCO₂e/m²

*High value as it incorporates energy usage linked to the production site’s activity. These indicators constitute a primary benchmark for energy and climate performance as they will allow for year-to-year comparisons.

KPI	2024	2025	Change
Total Scope 2 emissions	456.0 tCO ₂ e	369.1 tCO ₂ e	-86.9 tCO ₂ e / -19.1%
HQ Sweden Scope 2 emissions	0.8 tCO ₂ e	2.37 tCO ₂ e	+1.57 tCO ₂ e
Wuxi Scope 2 emissions	451.2 tCO ₂ e	362.7 tCO ₂ e	-88.5 tCO ₂ e / -19.6%
Cleveland Scope 2 emissions	3.6 tCO ₂ e	3.43 tCO ₂ e	-0.17 tCO ₂ e / -4.7%
Johannesburg Scope 2 emissions	Not reported	0.56 tCO ₂ e	New reporting coverage

Table 16: Scope 2 emissions KPIs

The 2025 Scope 2 results show a decrease compared with 2024, with total reported emissions falling from 456 tCO₂e to around 370 tCO₂e, mainly due to lower electricity consumption at the Wuxi production site. Wuxi remains by far the largest contributor, reflecting both its production activity and the carbon intensity of the Chinese electricity mix. HQ Sweden remains a low-emission site, although the use of a residual mix factor under the market-based method increases its reported emissions compared with the 2024 location-based approach. Cleveland continues to represent only a small share of total Scope 2 emissions. Johannesburg is newly included in 2025, but its contribution remains limited and is based on estimated electricity consumption. As supplier-specific market-based factors were not available for Wuxi and Johannesburg, national grid fallback factors were used. These results confirm that electricity use at the production site remains the main priority for future Scope 2 reductions.

In 2026, priority actions will focus on:

- Improve market-based Scope 2 data by collecting supplier-specific factors, renewable contracts, GoOs, RECs, or equivalent proof for each site.
- Strengthen site-level electricity evidence by keeping invoices, meter readings, landlord statements, and calculation files for all sites.
- Refine geographic emission factors, especially by replacing the China national fallback with a Jiangsu provincial factor for Wuxi if available.

Scope 3 – Other Indirect GHG emissions

Scope 3 includes other indirect GHG emissions occurring across the value chain. In 2025, these emissions were partially reported, covering categories 6 (Business travel) and 7 (Employee commuting), as well as initial estimates for selected upstream and downstream categories, including purchased goods and services and transportation activities, where data availability allowed (categories 4, 1 and 9).

2025 Results – Scope 3 (selected categories)

Category	Site	Method	Emissions (tCO ₂ e)
Cat. 6 – Business travel	USA ¹ , Cleveland	Distance-based	1.47
Cat. 7 – Employee commuting	USA, Cleveland	Distance-based	5.51
Cat. 7 – Employee commuting	SA ¹ , Johannesburg	Distance-based	3.0
Cat. 7 – Employee commuting	Sweden ² , Landvetter	Fuel-based	6.87
Cat. 7 – Employee commuting	Wuxi, China	Fuel-based	6.40
Cat. 1 – Purchased goods ³	Wuxi, China	For every glove, for all gloves manufactured. (Detailed in EPD part.)	472.61
Cat. 4 – Upstream transport ⁴	Wuxi, China	Distance-based (we focus only on the shipment of raw materials here)	3.03
Cat. 9 – Downstream transport ⁵	Global	Distance-based	41.43

Table 17: 2025 results of indirect GHG emissions, including categories 1, 4, 6, 7, and 9.

¹USA and SA : Business travel and employee commuting are calculated using updated emission factors from the U.S. EPA GHG Emission Factors Hub (2025), with an average passenger vehicle emission factor of approximately 0.30 kg CO₂e/mile.

²Sweden: Electricity-related emissions (for EV charging) are not included here, since they have already been included in scope 2, in the total electricity-related emissions, knowing that it was not possible to distinguish this electricity consumption from the rest. In addition, the work from home policy reduces emissions by roughly 1.25 tCO₂e, or 15%.

³Category 1: the total emission is calculated by multiplying the amount of CO₂ emitted per glove manufactured, (as determined in the LCA section) for all types of gloves, by the number of each type of glove produced.

⁴Category 4: emissions were estimated for inbound transport of purchased raw materials and chemicals to the Wuxi production site using a distance-based method. Supplier-specific transport assumptions were applied where supplier locations were available. Road freight emissions were calculated using a truck transport emission factor of 0.10 kg CO₂e/t.km, while overseas shipments were estimated using a sea freight emission factor.

⁵Category 9 : Downstream transport emissions were estimated by combining inland road transport from Wuxi to Shanghai Port with sea freight to destination markets. Based on shipment weights and destination location.

Total Scope 3 – 2025: ~540.29 tCO₂e (categories 1, 4, 6, 7 and 9).

Not all Scope 3 categories are reported in 2025 because data availability remains limited for certain value-chain activities, and the company has therefore prioritised the categories considered most relevant and material based on operational data, LCA results, transport information, and current supplier data.

The table below summarises the evolution of Scope 3 reporting between 2024 and 2025, highlighting the expansion of data coverage and the main emission categories now included in the assessment.

KPI	2024	2025	Change / status
Total reported Scope 3 emissions	15.0 tCO ₂ e	540.3 tCO ₂ e	Not directly comparable due to expanded scope
Scope 3 categories covered	Categories 6 and 7	Categories 1, 4, 6, 7 and 9	Coverage expanded
Category 1 - Purchased goods	Not reported	472.6 tCO ₂ e	87.5% of reported Scope 3
Category 4 - Upstream transport	Not reported	3.0 tCO ₂ e	0.6% of reported Scope 3
Category 6 - Business travel	12.1 tCO ₂ e	1.47 tCO ₂ e	-87.9%
Category 7 - Employee commuting	2.7 tCO ₂ e reported	21.8 tCO ₂ e	Expanded site coverage
Category 9 - Downstream transport	Not reported	41.4 tCO ₂ e	7.7% of reported Scope 3
Work-from-home avoided emissions	Not quantified	1.25 tCO ₂ e avoided	15% reduction in relevant commuting emissions

Table 18: KPI comparison with last year data

The significant increase in reported Scope 3 emissions between 2024 and 2025 does not reflect a direct increase in emissions, but mainly the broader reporting boundary applied in 2025. While the 2024 assessment only covered business travel and employee commuting, the 2025 reporting also includes purchased goods, upstream transport and downstream transport. Category 1, purchased goods, represents the largest share of reported Scope 3 emissions, confirming the importance of raw materials and product-level LCA data in understanding Eureka Safety’s value chain impact. Future work will focus on improving data quality, supplier-specific information and completeness across all relevant Scope 3 categories.

Shipment

Transport-related emissions represent a relevant component of the company’s value chain. Inbound logistics primarily rely on sea freight, with air freight representing a very limited share of total transport activity, equivalent to approximately 1.03% of company turnover in 2025.

Scope 3 reporting has been expanded compared to previous years and now includes the most relevant categories based on data availability and impact significance. Current coverage focuses on key areas such as business travel, employee commuting, and selected upstream and downstream activities.

Work is ongoing to further extend calculations to additional categories and across all Group sites. Life Cycle Assessment (LCA) and Environmental Product Declaration (EPD) results are also used to identify priority areas and strengthen data collection where impacts are most significant.

1. Environmental Product Declaration (EPD)

Environmental Product Declarations (EPDs) are progressively developed across Eureka’s product portfolio. To ensure methodological consistency and representativeness, products are grouped into families with similar materials, manufacturing processes, coating technologies, and performance characteristics. Product-specific LCA data remains integrated within each EPD framework.

EPD-ready LCA datasets have currently been developed for 47 products. Over time, Eureka Safety intends to expand this work to cover its entire product range, with an EPD developed for each of its 55 products. Due to space constraints, only selected LCA data is included in this report.

C. Resource use and materials efficiency

Raw material selection and material efficiency are key drivers of Eureka’s environmental footprint. Environmental Product Declarations (EPDs), based on Life Cycle Assessment (LCA), identify raw material extraction and processing as major contributors to product-related impacts. Eureka Safety therefore focuses on reducing resource intensity through the use of lower-impact fibres, improved production technologies and more material-efficient product design.

The following figures illustrate the integration of lower-impact materials and the ongoing shift toward finer-gauge and more resource-efficient glove constructions at the Wuxi production site in 2025.

FIGURE 5 : ENVIRONMENTAL MITIGATION :
BREAKDOWN BY YARN TYPE (%) - WUXI 2025

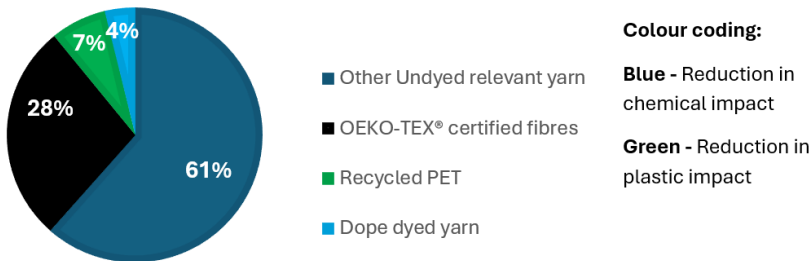
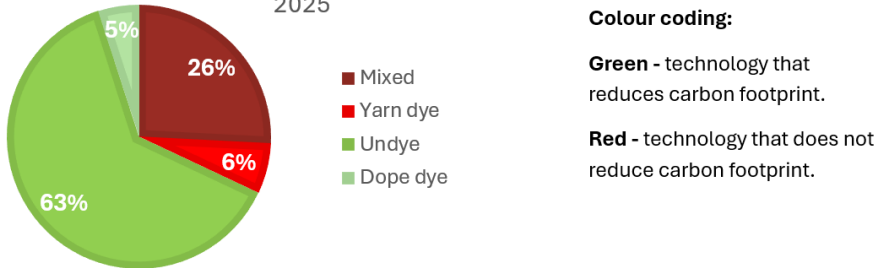
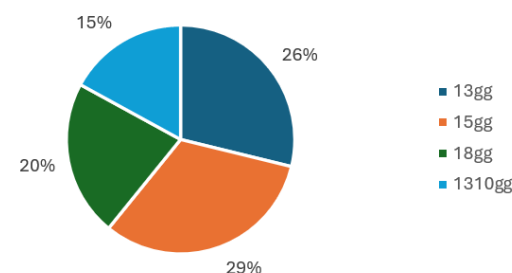


FIGURE 6 : ENVIRONMENTAL MITIGATION :
BREAKDOWN BY YARN DYEING METHOD (%) - WUXI 2025



The distribution of yarn categories highlights the increasing integration of lower-impact materials and technologies within the company’s sourcing strategy. Undyed and dope-dyed yarns together represent a significant share of total yarn purchases, contributing to reduced chemical use, lower water consumption, and lower energy demand compared with conventional dyeing processes. In parallel, the use of OEKO-TEX® certified fibres and recycled PET supports improved chemical management and reduced reliance on virgin plastic materials.

Material efficiency : breakdown by knitting gauge size (%)² — Wuxi 2025



²Percentages represent the share of each category relative to total pairs produced at the Wuxi production site in 2025.

The gauge (gg): number of needles per inch on a knitting machine.

It determines the fineness of the glove and the amount of material needed to manufacture it.

Compared to 2024, the distribution of low-impact fibres and technologies in our yarn purchases remained stable, confirming the continued integration of more sustainable materials within our sourcing strategy. EPDs, based on LCA, provide a detailed view of the environmental footprint of our glove models and help identify further opportunities for improvement.

In parallel, the distribution of knitting gauges reflects the company's ongoing efforts to improve material efficiency through product design. Finer-gauge gloves generally require lower material input while maintaining the required level of protection and performance. Double-layer gloves remain a limited share of production (15%), while ultra-thin gloves (18 gg), considered the most material-efficient and environmentally favourable constructions, represent 20% of production. Thin gloves (15 gg) account for 29% of production. Together, these figures highlight the ongoing shift toward lighter and more resource-efficient glove designs.

D. Chemicals Management

Chemical Use

Chemical substances are used as part of the glove manufacturing process, including coating and other production operations. Chemical use is monitored through purchasing and production records to support process control, product quality and compliance with applicable regulatory requirements.

The company continually assesses opportunities to optimise chemical use, improve process efficiency and reduce waste, while maintaining the required product performance and quality standards.

Restricted Substances Management (RSL)

Eureka Safety applies RSL requirements throughout its product development and sourcing processes. The objective is to prevent the presence of hazardous substances in finished products above permitted limits and to minimise potential impacts on human health and the environment.

Compliance is managed through supplier engagement, material declarations, technical documentation, and product testing where required. Particular attention is given to substances commonly regulated within the PPE and textile sectors, including heavy metals, azo dyes, formaldehyde, phthalates, PFAS and other restricted chemicals.

By working closely with suppliers and monitoring material compliance, the company seeks to reduce chemical risks throughout the supply chain and support the prevention of pollution associated with hazardous substances.

Compliance

Chemical substances used in production are subject to supplier documentation and compliance verification processes. The company works with suppliers to ensure conformity with applicable legislation and restricted substance requirements relevant to personal protective equipment and textile products.

No significant chemical-related regulatory breaches, environmental incidents, or fines were reported during 2025.

XII. Conclusions

In 2025, Eureka Safety continued to strengthen its commitment to sustainability through improved environmental data collection, enhanced supply chain transparency and ongoing investments in innovation, people and operational efficiency.

While challenges remain, the progress achieved during the year provides a solid foundation for future improvements. Eureka Safety remains committed to delivering high-performance protective equipment while continuously reducing its environmental impact and creating long-term value for customers, employees and stakeholders.

The company will continue to integrate sustainability into its operations, products and decision-making processes as part of its long-term vision for responsible growth.

XIII. 2025 Status, Plans, Looking Forward

During 2025, Eureka Safety continued to strengthen its sustainability approach through improvements in environmental data collection, product-level environmental assessment and material optimisation initiatives. The company will continue to develop Environmental Product Declarations (EPDs) across its product portfolio, while continuing its efforts to improve resource efficiency, packaging sustainability and logistics optimisation.

Progress has also been made in Scope 3 reporting, with additional categories included based on available data and their relevance within the value chain. At the same time, Life Cycle Assessment (LCA) results and EPD-ready datasets have helped identify key environmental hotspots, particularly in relation to raw materials and manufacturing processes.

Looking forward, Eureka Safety aims to continue improving the quality, completeness and consistency of sustainability data in alignment with CSRD and ESRS requirements. Priority areas include expanding Scope 3 coverage, strengthening supplier environmental data collection (transport from our warehouse to the end customer, for example), further reducing material intensity and increasing the integration of lower-impact fibres and technologies across the product portfolio.

The company also intends to continue developing more resource-efficient product designs, reducing transport-related impacts and improving transparency through broader EPD coverage and enhanced sustainability reporting practices.

Regarding assurance, this Sustainability Report has been prepared using internal operational data, supplier information, invoices, meter readings, production records and documented calculation assumptions where direct measurements were not available.

The report has not been externally assured for the 2025 reporting year. However, Eureka Safety has worked to improve data traceability, transparency and calculation documentation, particularly for greenhouse gas emissions, energy consumption, supplier data, transport emissions and product-level Life Cycle Assessment.

Future reporting cycles will focus on strengthening internal controls, improving supplier-specific data verification and preparing the report for possible external review or assurance.

Eureka Safety's next priorities are as follows:

- Achieve a 5% annual reduction in alcohol consumption during production.
- Develop lighter products to reduce material use and overall product weight.
- Increase the proportion of recycled raw materials used in sewn glove production.
- Strengthen electricity procurement by improving both renewable electricity generation and on-site consumption.

XIV. Glossary

CSRD (Corporate Sustainability Reporting Directive)

European Union directive requiring companies to disclose detailed and standardised information on environmental, social, and governance (ESG) topics, based on the principle of double materiality.

ESRS (European Sustainability Reporting Standards)

Standards developed by EFRAG under the CSRD framework, defining the structure and content of sustainability disclosures (e.g., E1 Climate, S1 Workforce).

Double Materiality

Approach requiring companies to assess both:

- Impact materiality (inside-out): how activities affect the environment and society
- Financial materiality (outside-in): how sustainability issues affect financial performance

LCA (Life Cycle Assessment)

Method used to evaluate the environmental impacts of a product across its entire life cycle, from raw material extraction to end-of-life.

EPD (Environmental Product Declaration)

Standardised document providing quantified environmental data of a product, based on LCA, and verified according to international standards (e.g., ISO 14025).

GHG (Greenhouse Gas)

Gases that contribute to climate change, including CO₂ (carbon dioxide), CH₄ (methane), and N₂O (nitrous oxide).

Scope 1, 2, 3 Emissions

Categories of GHG emissions defined by the GHG Protocol:

- Scope 1: Direct emissions from owned sources
- Scope 2: Indirect emissions from purchased energy
- Scope 3: Other indirect emissions across the value chain

Footprint

The measurable environmental impacts of a company's activities, products, and value chain (e.g., carbon footprint, energy use).

Handprint

The positive contributions of a company's actions, products, or innovations in reducing environmental impacts or improving social outcomes.

Circular Economy

Economic system aimed at minimising waste and maximising resource efficiency through reuse, recycling, and product longevity.

OEKO-TEX® Standard 100

Certification indicating that textile products have been tested for harmful substances according to the requirements of OEKO-TEX® Standard 100.

FSC (Forest Stewardship Council)

Certification supporting responsible forest management and the responsible sourcing of forest-based materials.

Dope-dyed Yarn

Textile fibre dyed during the extrusion process, reducing water and energy use compared to traditional dyeing.

Undyed Yarn

Textile fibre used without added dyes, avoiding the chemicals and environmental impacts associated with conventional dyeing processes.

BSCI (Business Social Compliance Initiative)

Framework for improving working conditions in global supply chains through audits and monitoring.

ISO Standards

International standards providing requirements, guidance and frameworks for areas such as quality, safety and environmental management (e.g., ISO 14001 for environmental management systems).

XV. Sources

Here is the list of the main public websites and organisations whose data or methodologies were used or referenced during our work:

- <https://www.epa.gov>
- <https://www.epa.gov/climateleadership/ghg-emission-factors-hub>
- <https://transparency.entsoe.eu>
- <https://www.entsoe.eu>
- <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
- <https://www.smartfreightcentre.org>
- <https://www.ecoinvent.org>
- <https://plasticseurope.org>
- <https://www.methanol.org>
- <https://textileexchange.org>
- <https://howtohigg.org/msi>
- <https://www.iso.org>
- <https://www.environdec.com>
- <https://www.ecoscore.be/en/info/ecoinvent>
- <https://www.sciencedirect.com>
- <https://scholar.google.com>
- <https://www.mdpi.com>
- <https://www.researchgate.net>
- <https://maps.google.com>

For CSRD / ESRS references specifically:

- <https://www.efrag.org>
- <https://finance.ec.europa.eu>
- <https://eur-lex.europa.eu>

For EPD methodology:

- <https://www.environdec.com>
- <https://www.en-standard.eu> (EN 15804 references)

These are essentially the external websites that have contributed to the emission factors, transport assumptions, LCA methodology, EPD structure, CSRD alignment, and material-impact approximations we discussed.

