

ESG Report 2025

# Shaping sustainable healthcare

 **MEDIQ** *at the heart of healthcare*



# About this report

Environmental, Social and Governance (ESG) topics matter to Mediq—they're part of everything we do. They help us build trust with our stakeholders, act responsibly, and meet regulatory expectations, while strengthening our ability to support a sustainable future for healthcare across Europe.

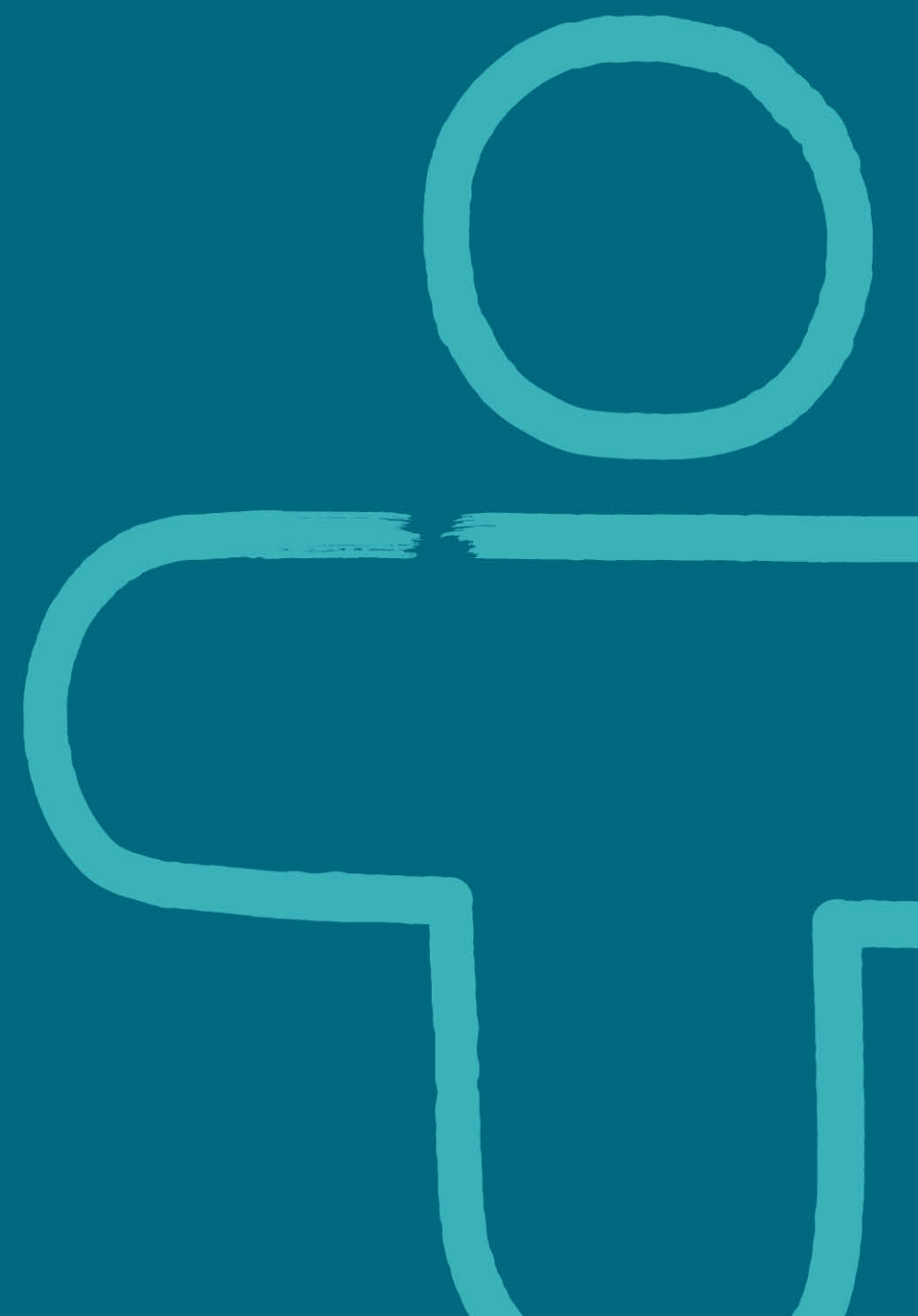
As we continue to advance our ESG efforts, we embrace the simplified exposure drafts of the European Sustainability Reporting Standards (ESRS) released in July 2025, using them to improve our reporting this year. We do this despite the 2026 Omnibus I package postponing mandatory compliance with the Corporate Sustainability Reporting Directive (CSRD). This approach allows us to still follow our strategic priorities.

This report represents an important step in our transition from stand-alone ESG reporting, without following the ESRS, to a fully integrated, CSRD-compliant report in 2028.

To support this transition, we adopt a hybrid structure, combining both established and new elements. This allows us to maintain continuity with our previous reporting methods while adopting new, globally accepted frameworks and seeking alignment with the updated ESRS. As we broaden our scope of data points, bringing them more in line with globally accepted protocols, we will further refine our approach.

We choose not to include our financial reporting and have not applied external assurance. Our main focus was to understand which steps we still need to take to reach full CSRD compliance, and to harness the benefits of the ESRS, which we appreciate for providing structure and enabling a more harmonized expression of ESG performance.

As we evolve our approach, we are strengthening transparency and comparability, providing clearer insight into how sustainability helps deliver our vision.



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## Interviews



Climate change is widely accepted to be a major factor in environmental degradation. We address this through our products and operations, taking circularity as our guiding principle.

## Environment 38



We support our employees with safe, inclusive workplaces and growth opportunities, while working to uphold and improve human rights and fair labour standards across our supply chain.

## Social 52



Ethical conduct, robust oversight and transparent decision-making ensure accountability at every level of our organization, enabling the delivery of long-term value for professionals and patients.

## Governance 73

## Who we are

# Enabling responsible choices

We are a leading European healthcare company with a 126-year history, working to improve care outcomes and affordability through innovative products, services and solutions.

By giving customers, patients and healthcare professionals access to high-quality and more sustainable products, we help them make more responsible choices. We support healthcare systems to become sustainable, secure and robust, today and in the future, by reducing our own environmental footprint, strengthening resilient supply chains and empowering engaged, healthy and diverse teams.

As a commercial organization operating in an increasingly complex environment, we continuously balance affordability, access and quality of care with the need to become more sustainable. By embedding sustainability across our operations and decision-making, we are well-positioned to address these challenges.



# Vision

We enable sustainable care.

# Mission

We deliver the right and the most efficient outcomes to European healthcare by providing products, services and solutions.



## Core values



Care sits at the heart of our business and is the true driver of our people. We put our clients first and always strive to make a difference. Because what we do matters. We care about improving lives; one person at a time.



Our customers always come first, whether they are healthcare professionals, patients or payers. We create client-focused solutions and we take ownership of clients' needs. Customer drive is about delivering excellent value with enthusiasm and ambition.



We need to act as one because together we can achieve so much more. Champion spirit is about believing in unlimited possibilities. But it is also about adapting to new challenges and being eager to be better every day. With integrity and respect, we strive to create a winning team.

# Mediq at a glance

## Key figures

|           |                        |                       |
|-----------|------------------------|-----------------------|
| Countries | Products               | Order lines per month |
| 13*       | > 77,000               | 1.1 million           |
| Employees | Mediq Own Brands (MOB) | Product categories    |
| 2,776     | > 2,000                | 12                    |

\* We stopped operations in Hungary in 2025, and Ireland was added in 2026

## Interview



"Sustainability started as part of our vision. Now it's part of daily work."

Renée Schluter (l)  
ESG Manager

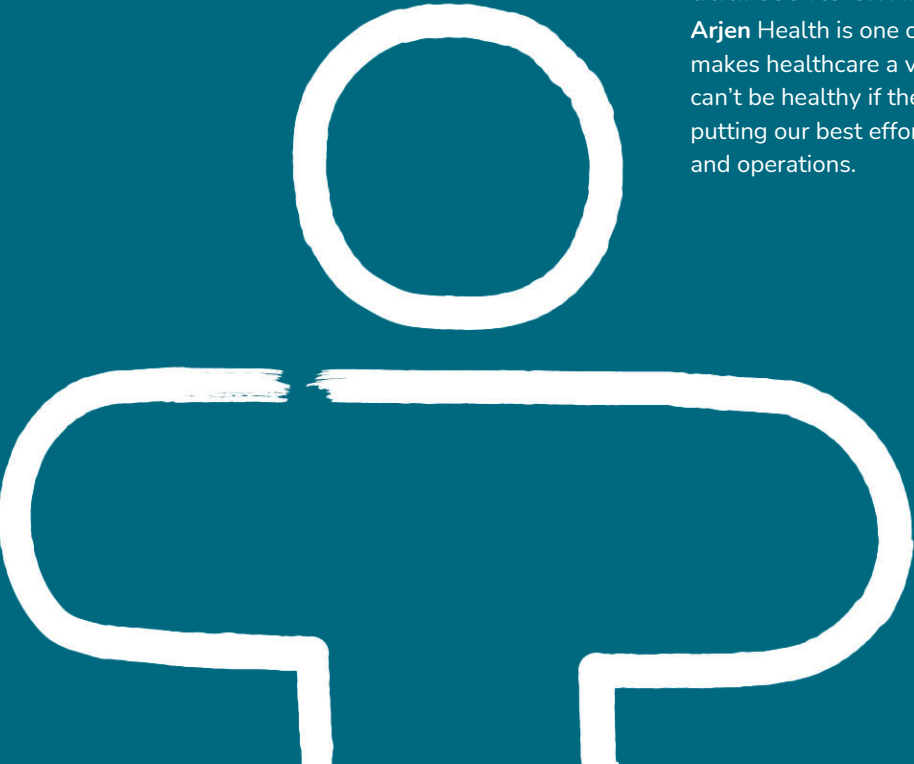
Arjen Linders (r)  
CEO

# 'People can't be healthy if the world isn't healthy'

In a Q&A, Chief Executive Officer Arjen Linders and ESG Manager Renée Schluter reflect on a year in which digitalization, a key strategic priority, delivered tangible results: better data insights to improve ESG performance, and more affordable, sustainable products for customers.

## What were the main challenges of 2025?

Arjen Healthcare costs are rising. In the US they account for some 20% of GDP, in Europe it's around 10%. And people are living longer, needing more care. So this is definitely a challenge, but it's also an opportunity. One way we help to keep healthcare affordable is by further expanding our Mediq Own Brands range, where we can keep costs down by sourcing materials ourselves, and bundling our European capacities, but also by investing heavily in digitalization, one of the focus points of our strategy. Digitalization means we can deliver simplified, more cost-efficient solutions, with the added advantage of reducing workloads for customers. In 2025 we developed digital platforms for each of our customer groups: patients, prescribers, hospitals, GPs and care institutions, making ordering fast and easy and offering alternatives if products are out of stock.



The challenge of maintaining both affordability and sustainability grew last year—not only are customers demanding more from us, but there is growing legislative pressure too. This gave us the opportunity to expand the greener alternatives in our Care to Care selection.

**Renée** The unique complexity of the healthcare market also presents us with an opportunity. It's arranged differently in every country—paid for differently, organized differently, sometimes publicly available, sometimes not. The supply side is global, the demand side is local. A supermarket is the same everywhere, not so with healthcare, it's complex.

**Arjen** And that's where we play a role. As a company at the core of European healthcare we help with people, with digitalization, cost, and with connecting global suppliers with local demand.

Why is it particularly relevant for the healthcare industry to address its environmental impact?

**Arjen** Health is one of the things people value most in life, which is what makes healthcare a very purposeful and rewarding sector to work in. But people can't be healthy if the world isn't healthy. This gives us an extra responsibility—putting our best efforts into reducing the environmental impact of our products and operations.

**Renée** That's why in 2025 we focused on collecting and analyzing data, so we could generate insights that help us prioritize our future efforts where they will have the greatest impact. Without this, we risk acting without the clarity of where our biggest negative impact actually lies.

What role does data play in Mediq's ESG commitment?

**Renée** It gives us insights into our footprint, specifically into our upstream and downstream emissions, including our product portfolio, where our biggest emissions are. Through our product data enrichment projects which we launched in 2025, we give our customers what they need to make informed product choices, as well as steering our actions to where they have the most effect. And our customers are demanding granular product information more and more, asking questions like, 'do you have the GHG emissions for this product? What assumptions and estimations did you make?' Stakeholders don't just want us to tick a box that says 'sustainable', they want evidence-based proof.

In what specific ways are we addressing our environmental footprint?

**Arjen** As Renée already mentioned, our product data enrichment projects are focusing our efforts in the right places—an ongoing activity that will only gain momentum. In 2025 we expanded our own brand products in our Care to Care selection, making it easier for customers to say, 'I don't have time to look around, but I do want to do the right thing'.

**Renée** We wanted to move forward decisively on this, to avoid getting stuck in 'analysis paralysis'. While we know our carefully selected Care to Care products are designed to be more environmentally responsible, we do not yet have full data coverage for every claim. Our product data enrichment projects will provide the robust evidence needed to support this.

“Stakeholders don’t just want us to tick a box that says ‘sustainable’, they want evidence-based proof.”

**Arjen** In our own operations, we have consolidated our warehouses, moving from multiple locations in multiple countries to single regional hubs. We have invested heavily in renewables, and for those locations where we still use 'grey' energy, we buy Energy Attribute Certificates, EACs, replacing this grey energy with green energy. This promotes further decarbonization of the electricity grid. We have also implemented waste recycling, we use automation to calculate the most efficient way to pack a box or pallet, and machines to cut boxes as small as possible so we're not shipping air.

Beyond our fulfilment centres, we are electrifying our fleets. Electric vehicles are mandatory in a growing number of countries and, where the infrastructure is in place to facilitate this, we aim to have our entire fleet electric by 2030. We also improved our responsible sourcing programme, making sure suppliers adhere to our requirements related to fair production conditions.

What role do stakeholders play in addressing the challenge of staying profitable while becoming ever more sustainable?

**Renée** Customers are by far the most important group. We are giving more sustainable options to our customers, but if they don't buy those products then who are we doing it for? And I have never met a customer who doesn't want to be more sustainable. If they are reluctant, it is usually because they are hesitant to change. That's why we stress that our Care to Care selection is just as safe and user-friendly, and of an equally high quality, as our traditional products. Investors can push us towards more sustainable practice, but in the end it's the customer, the supplier and Mediq that drive the transformation towards more sustainable practices.

Looking back over 2025, what are you most proud of?

**Arjen** For me, it's the broad adoption of sustainability across the Group. It started as part of our vision and now it's part of daily work. More specifically, the Care to Care portfolio because it's a tangible step to change a world and an industry full of disposable products.

**Renée** I am most proud of our data improvements. We can now answer tender questions on a detailed level where we weren't able to a couple of years ago, and that's down to data improvements—our product data enrichment projects, responsible sourcing programme, GHG assessments, LCAs, it's an entire package that makes us able steer much more efficiently. Everything really came together in 2025.

## The world around Mediq

# The health market is changing

Healthcare in Europe is undergoing a profound transformation. Demographic shifts, workforce dynamics, technological innovation and rising sustainability expectations are reshaping how care is delivered. Mediq is seizing these opportunities to build a more accessible, efficient and resilient healthcare system.

Three overarching themes dominate the current healthcare landscape in Europe: the affordability of healthcare coming under threat, sustainability becoming a core expectation and the shift towards home care services, where technology plays an ever growing role. Each of these is creating momentum for our solutions and expertise, enabling us to drive efficiency in healthcare institutions and act as a strategic partner for providers, helping them meet these evolving needs.



### Affordability of healthcare under pressure

An aging population, persistent staff shortages and rapid improvements in diagnostics are accelerating demand for healthcare, challenging the availability of resources. This aging population comes with a rise in the number of chronic conditions such as diabetes, COPD and heart failure, which often call for continuous monitoring, consistent therapies and an uninterrupted supply of medical products. We use our strength in home care, chronic disease support and reliable distribution to address this trend.

To help healthcare providers deliver better care with fewer resources, we enable smarter centralized procurement, streamlined and more automated logistics, and standardized products.

This, in turn, strengthens their resilience and improves patient outcomes. And by offering clinical expertise, deep knowledge of our products, and integrated care solutions, we help providers to implement innovations in diagnostics and treatments safely and efficiently.

Workforce shortages are accelerating the need for new care models. Providers are turning to digitalization, automation and more efficient supply chain solutions. Our digital ordering platforms, data-driven insights and logistical capabilities help reduce administrative burdens, aid clinical decision-making and ensure continuity of care.

### Sustainability as core expectation

Today, sustainability has shifted from being a 'nice to have' to becoming a strategic requirement across Europe's healthcare sector. Providers, regulators and suppliers are reducing their environmental impact while safeguarding patient care. At the same time, there are growing expectations around ethical and transparent business conduct, fair and safe working conditions, equal rights, diversity and inclusion, and exploitation in global supply chains.

Leveraging our central position in the healthcare value chain, we actively contribute to both environmental and social sustainability. We do this by using more sustainable energy in our logistics operations, developing a more sustainable product portfolio ([Strategic initiative, 'Care to Care'](#)), and by implementing initiatives that promote fair labour practices and upholding human rights ([Strategic initiative, 'Responsible sourcing programme'](#)). Together, these efforts support a more resilient, responsible and future-proof healthcare system.

### Shift towards home care

The third major shift in European healthcare is the move from hospital settings to home and community-based environments, improving patient comfort, expanding capacity in clinical settings and reducing overall costs. It also helps realize a growing societal goal: enabling elderly individuals to live independently at home for longer. This transition motivates us. Our expertise in home delivery and nursing, as well as remote monitoring, means we can contribute to this shift safely and effectively, helping to make high-quality home care a reality for more patients.

Approximately

**44%** of people aged 65 or over reported having at least two chronic diseases on average across EU countries ([OECD, 2024](#)).

Our strength in home care, chronic disease support and reliable distribution allows us to play an essential role in supporting patients throughout their care journey.



## What we do

# We help ensure sustainable care

From state-of-the-art medical devices for healthcare institutions, to care services in patients' homes, Mediq delivers a range of increasingly sustainable solutions across Europe.

Our core activities focus on supplying a broad range of medical products and devices to hospitals, care institutions, primary care practices and prescribers, as well as delivering care solutions directly to patients at home. We use high-performance logistics networks to ensure reliable and timely delivery to healthcare providers across Europe and offer extra value through, for example, digital ordering platforms, clinical support, product expertise and integrated care solutions.

Because we are at the heart of European healthcare, we provide a critical link between suppliers, healthcare professionals and patients. By combining products, services, logistics and data-driven insights, we help ensure that care is delivered efficiently, safely and at scale. In some countries we also support the installation and effective use of medical devices, further reducing operational complexity for healthcare providers.

## We provide products and services to:

### Hospitals

Institutions providing medical and surgical treatment and nursing care for sick or injured people.

### Care institutions

Residential facilities providing 24-hour supervision, medical support and daily assistance to individuals who cannot live independently. These include homes for the elderly and disability care facilities.

### Primary care practices

Central hubs and first points of contact for routine, comprehensive and continuous healthcare.

### Prescribers

Licensed professionals authorized by law to assess patients, diagnose conditions and write orders for medications, treatments and/or therapies. These include general practitioners and dieticians.

### Patients at home

Individuals receiving medical care, monitoring and/or therapeutic support in their own residence, enabled by home-based healthcare services, remote technologies or visiting professionals. This allows them to manage acute, chronic or recovery needs outside of institutional settings.

### Wholesale and pharmacies

Customers such as pharmacies and private retail organizations, as well as governmental institutions, police and army and university laboratories.

## Our role in the healthcare value chain

By working closely with suppliers and manufacturers through continuous dialogue, performance reviews and sourcing activities, we strive for a timely, ethical and increasingly sustainable supply of high-quality medical products, including Mediq Own Brands items. Supplier input feeds into our performance drivers such as category management, sourcing and product distribution.

At the same time, we translate the needs of healthcare professionals, such as product reliability, workload reduction and efficient logistics, into sourcing requirements and product portfolio improvements.

This enables the co-creation of tailored, clinically relevant offerings that support high-quality care.

Through our responsible sourcing programme, sustainability standards and quality assessments, we screen and curate offerings so that patients benefit from products that support the best possible balance between costs, health outcomes, ease of use and fair production conditions.

We also collaborate with patient and consumer organizations to incorporate user experience into product development and service and accessibility improvements, ensuring that products fit patients' changing needs. Direct interactions via our customer chat service, digital portals and patient programmes, gives us further and deeper understanding of these needs.

## Product categories and services

Mediq offers products in the following categories:

### Wound

We provide a comprehensive wound care portfolio, ranging from traditional products such as gauze and bandages to advanced solutions including foam dressings, alginates and infection management products. Our portfolio supports both acute and chronic wound care, delivering consistent quality and clinical confidence across all care settings.

### Diabetes

We offer a complete range of diabetes supplies, from traditional items such as pen needles and glucose monitors to devices that include continuous glucose monitor (CGM) sensors, insulin pumps and automated insulin delivery (AID) systems, as well as their consumables.

### Personal protection

We have developed the personal protection category to meet the demanding needs of healthcare professionals, combining safety and reliable protection with a comfortable fit. The range includes gloves, gowns, aprons, face masks and other personal protection equipment (PPE), all designed to create an effective barrier against hazards like fluids, micro-organisms and chemicals commonly found in clinical environments.

### Nursing

We provide the full spectrum of personal care ranging from waterless bathing solutions and traditional wash products to moisturizing and barrier creams, designed for professional use in hospitals, nursing homes and home-care settings.

## Facilities

This category covers all products that keep a healthcare environment clean, safe, and running smoothly, outside of direct clinical treatment. It includes solutions for hygiene and infection prevention, as well as items that assist day-to-day operations and patient comfort.

### Infusion

We offer products and solutions for short-, medium- and long-term vascular access across different care settings, supporting various types of treatments like blood collection, total parenteral nutrition (TPN) and medication/fluid delivery.

### Medical nutrition

Our range of medical nutrition products and solutions, including oral nutritional supplements (ONS), enteral nutrition, and accessories, help meet the nutritional needs of patients across care settings.

### Absorbing incontinence

Our continence range has been designed to bring ease, comfort and assurance to everyday life. Our premium assortment features advanced absorbing technology developed with skin-friendly adhesives, a soft cotton-dry feel, rapid fluid distribution and a precision-designed fit which delivers protection that feels both secure and effortless.

### Draining continence

We offer discreet, easy-to-use continence drainage solutions designed to make daily continence management simpler and more comfortable and give our customers confidence. Every product has been created for dependable performance, comfort and practical convenience.

## Surgical

Our surgical products have been developed together with clinicians to deliver both standardized and custom procedure packs for specialized areas such as wound care, catheterization, renal dialysis, obstetrics and ophthalmology. We engineer packs that reduce preparation time, cut operational costs and minimize clinical waste by providing all essentials in a single sterile solution.

### Operating room

This category consists of a comprehensive portfolio for modern operating theatres, including compliant surgical gowns, infection-prevention headwear and high-performance surgical drapes, as well as other products such as suction tubing and consumables. These all help teams work safely and efficiently in high-risk environments. All products are supplied under the 365 Healthcare brand, trusted in the UK and currently expanding across Europe.

### Healthcare solutions

This is a separate business unit giving hospital patients access to highly skilled specialists and an exclusive product portfolio of specialized medical equipment. The business unit also provides additional products associated with its core business to enable optimal patient care.

These categories are not available in all countries, and some local entities offer additional categories to their market.

Mediq Own Brands

Healthcare systems need to deliver high-quality care that balances accessibility with economic sustainability and efficiency. Our portfolio of own brands, which we carefully select and develop, embraces this approach; it includes Klinion, Absorin, Curion, 365 Healthcare, Noraid, Medguard and Cenaman, brought together under Mediq Own Brands (MOB); in 2026 this will become 'Mediq Select'.

MOB offer high-quality, cost-effective products that ensure a consistent standard of quality and reliability across categories. They are designed and manufactured in full compliance with the EU Medical Device Regulation (MDR 2017/745), delivering performance while supporting more sustainable and accessible healthcare.

By combining portfolio strength with integrated capabilities, we enable healthcare providers to make confident, efficient and resilient choices, ensuring continuity of care and reliable access to essential products. Improving access to high-quality, reliable care is a shared responsibility. Mediq is committed to playing an active role in this transition.

Mediq Own Brands products

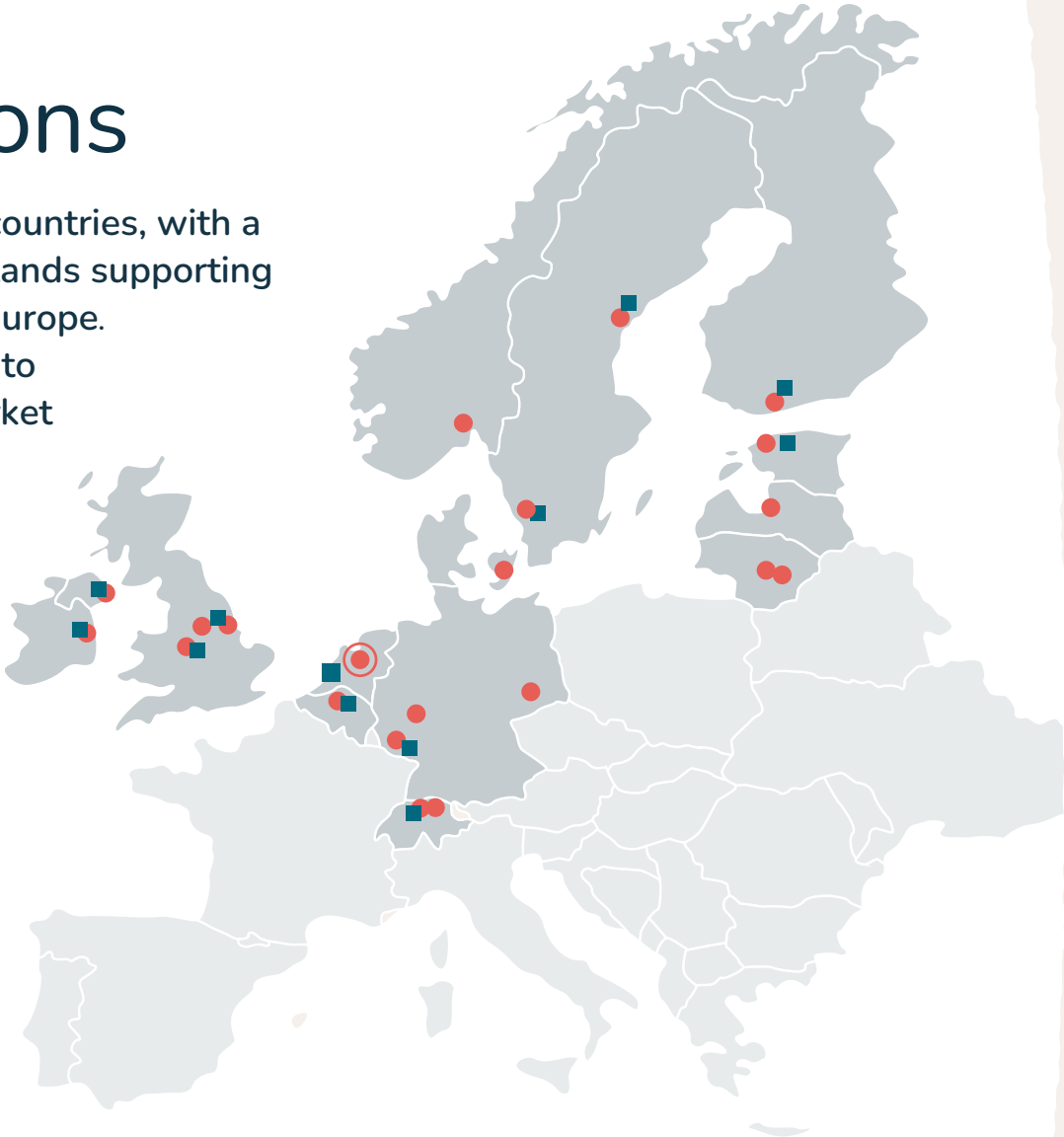
> 2,000



Where we are

# Our locations

Mediq has entities in 13 countries, with a head office in the Netherlands supporting strategic growth across Europe. This footprint enables us to combine strong local market knowledge with scalable European operations.



- Head office
- Office
- Warehouse

Hospitals

Care institutions

Primary care practices

Prescribers

Patients at home

Wholesale and pharmacies

Netherlands

927 employees

Belgium

73 employees

Ireland

58 employees

UK

371 employees

Germany

596 employees

Switzerland

33 employees

Denmark

133 employees

Norway

48 employees

Sweden

229 employees

Finland

141 employees

Lithuania

154 employees

Latvia

10 employees

Estonia

47 employees

Entity footprint

We have entities in 13 countries, which reflects both our deep understanding of local healthcare industries and our commitment to operating an efficient, future-ready supply chain across Europe.

All countries have a dedicated local office, ensuring we remain close to healthcare professionals, patients and partners.

Our distribution model has evolved over the years. Through strategic warehouse consolidation, we have centralized key logistics operations to strengthen service reliability, reduce complexity and enable smarter cross-border fulfilment by mechanization and digitalization.

As a result, not every country maintains its own warehouse, though all benefit from a well-connected regional network.

Note that this page reflects the situation in 2025, including Hungary and excluding Ireland, and the previous page reflects our presence from January 1 2026.

 Netherlands

Mediq was founded in 1899 and our headquarters are currently located in De Meern, near Utrecht. This is where Group functions and functions from the Dutch organization are located. The Mediq Fulfilment Center is located in Bleiswijk.

In March 2025, Mediq Netherlands acquired Mathot, which had various locations across the Netherlands; these were closed and the operations were fully integrated into Mediq operations after acquisition.

 UK

Operations in the UK have undergone a significant transformation as part of a strategic warehouse consolidation programme. By moving multiple warehouse and distribution activities into a centralized distribution centre in Castle Donington, an addition to our established site in Larne, we have streamlined our footprint to reduce operational complexity and enhance resource efficiency. The commercial and supporting activities are run from offices in Castle Donington and Theobalds.

To further strengthen our nationwide logistics network, we introduced a series of transport hubs designed to maximize distribution coverage across the UK.

These changes help drive our ongoing commitment to responsible growth, improved environmental performance through a more efficient supply chain, and the creation of a resilient distribution model that expands capacity while reducing waste and inefficiency.

 Germany

Our presence here spans multiple regions, reflecting the scale and diversity of the market. Offices in Merzig, Liederbach and Dresden anchor our administrative and commercial activities. The Liederbach warehouse closed in 2025, its activities moving to our warehouse in Merzig. Mediq also operates retail outlets across the country for products that help manage diabetes, ensuring close contact with patients and communities.

 Sweden

Sweden is a central hub in our Nordic distribution network, with an office and warehouse in both Kungsbacka and Umeå. Kungsbacka plays a particularly vital role in facilitating operations across the region.

 Denmark

The Brøndby office and warehouse closed this year and a new office was opened in Copenhagen; warehouse activities moved to Kungsbacka, Sweden.

 Norway

We operate from an office in Oslo. Warehousing is not maintained locally; instead, the Norwegian market is efficiently supplied through our Swedish facility in Kungsbacka.

 Finland

We have an office and warehouse in Espoo, complemented by additional deliveries from Sweden to ensure reliable supply throughout the country.

 Switzerland

Activities are supported through an office in Bubikon and a combined office/warehouse in Egg.

 Belgium

We operate through a combined office/warehouse in Kontich.

 Estonia, Latvia and Lithuania

Estonia has an office and warehouse in Tallinn, while Latvia operates through an office in Riga. Lithuania has two separate offices in Vilnius; one assists with local commercial operations while the other provides shared service activities for Group.

 Hungary

Operations were discontinued in 2025. Nevertheless, we include the entity in this report to ensure completeness of our data, including greenhouse gas (GHG) emissions.

Together, these locations form an integrated network designed to balance local proximity with cross-border operational strength, ensuring Mediq remains well positioned to lead change in healthcare systems across Europe with efficiency, reliability and agility.

## Stakeholders

# Active engagement

From patients and employees to suppliers and regulators, all our stakeholders play a vital role in shaping our business. Engaging transparently with them enables us to build trust, manage risks and create long-term value for society.

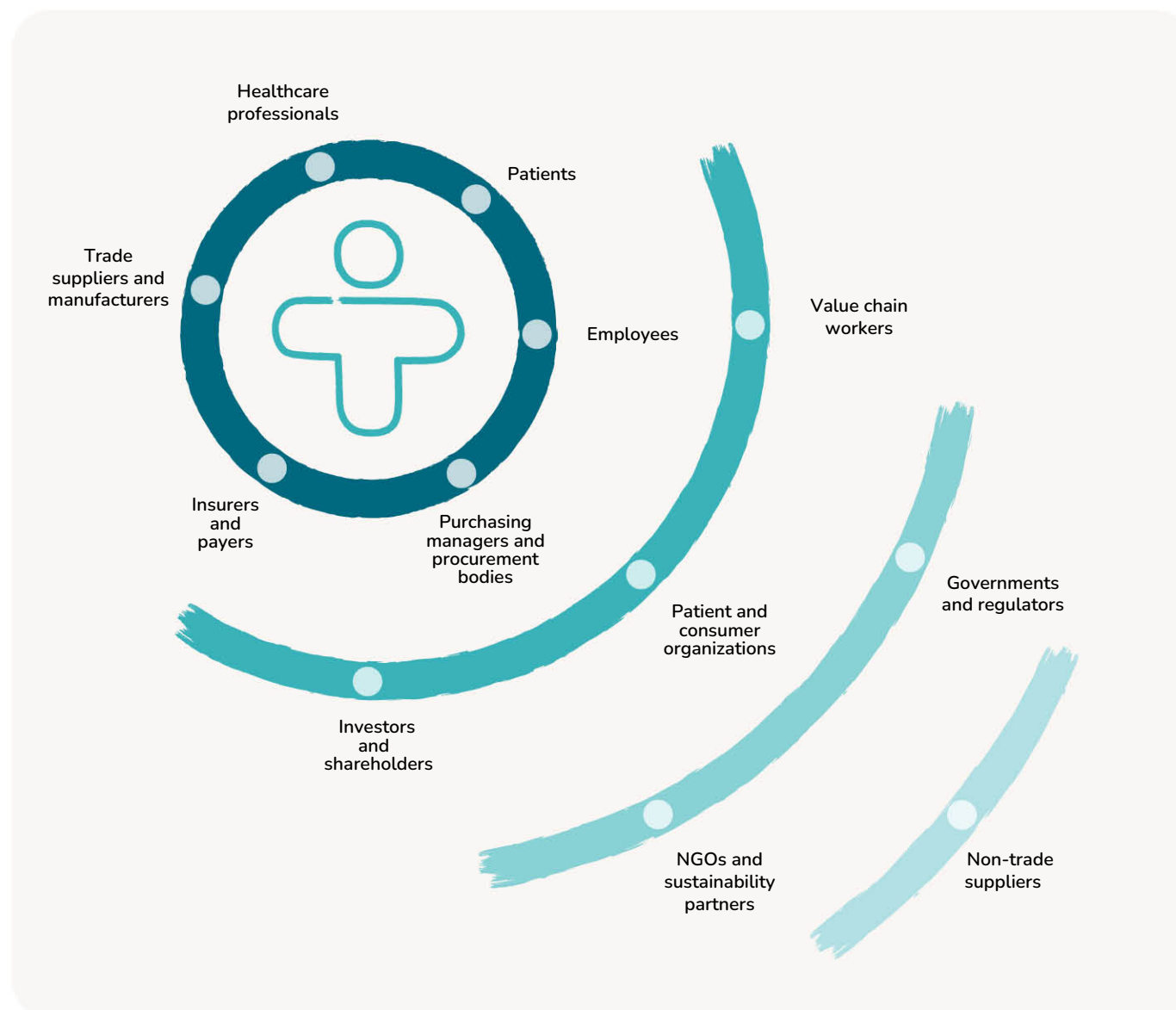
Mediq operates at the heart of a complex international healthcare value chain, so understanding the expectations, concerns and needs of stakeholders is vital. Our stakeholders range from healthcare professionals, patients and caregivers, to insurers, suppliers, governments, employees, investors and sector-wide sustainability partners. We maintain continuous engagement with all of them, allowing us to align our strategy and sustainability agenda with the needs of the people and institutions we serve and collaborate with.

## Our approach to stakeholder engagement

Our engagement with stakeholders is systematic and ongoing. Across all groups, we emphasize:

- Open, transparent dialogue to understand needs and expectations.
- Structured feedback mechanisms such as surveys, reviews and advisory input.
- Integration of stakeholder insights into strategy execution, product development and sustainability initiatives.
- Co-creation, where stakeholders directly shape care pathways, digital solutions and service models.

This active engagement ensures that we remain responsive to society's needs, align with sector developments and position ourselves to help facilitate a sustainable healthcare system.





Through our chat service, digital platform and satisfaction surveys, we gain insights into customers' daily experiences and expectations.

### ● Healthcare professionals

Nurses, doctors, prescribers and other healthcare professionals rely on Mediq for the products, devices and services they use in daily clinical practice.

Through close interaction via sales teams, and using surveys and digital tools such as our customer chat service, we gain insights into their needs.

They highlight, for example, the importance of operational efficiency, which we address with our digital platforms that reduce their workload by making ordering fast and easy, and automatically suggesting product alternatives where relevant. We also offer streamlined logistics, standardized product assortments and dependable supply availability and, in some cases, clinical education and support. Insights from healthcare professionals inform our performance drivers, such as customer and product understanding, sourcing and category management and efficient and reliable distribution.

### ● Patients

Patients are at the heart of Mediq's mission and include individuals receiving care via healthcare professionals, end-users of our products, but also our direct customers. Through our customer chat service, digital platform and satisfaction surveys, we gain insights into their daily experiences and expectations. Patients emphasize the importance of safe, high-quality medical products, clear communication, accessibility and timely delivery. They value solutions that are likely to make their therapy more effective and aid self-management at home, particularly when dealing with chronic or complex conditions. Their concerns include affordability, reimbursement barriers, product availability and the burden of navigating healthcare systems, which we are addressing through our strategic initiatives such as Mediq Own Brands, streamlined and simplified processes and ongoing dialogue with insurers and payers. Patient insights directly influence our strategy in areas such as customer and product understanding, and play a key role in shaping patient-centric service design.

### ● Employees

Our employees play a central role in executing our strategy and driving operational excellence. Through daily interactions, leadership dialogue and our annual engagement survey, we gather insights into their needs and expectations. Employees emphasize the importance of a healthy, safe, and inclusive working environment, opportunities for growth and meaningful career development. Clear communication and accessible leadership help

foster trust and engagement. At the same time, employees experience workload pressure driven by sector-wide changes, and they express a need for modern tools and digital capabilities to meet evolving demands. Employee feedback directly informs our 'skilled and engaged teams' performance driver, leading to annual action plans and targeted programmes.

### ● Purchasing managers and procurement bodies

This group is embedded across several stakeholder categories listed here. They often work in the same organizations as healthcare professionals, such as hospitals, while in other cases they operate in government bodies or regulatory agencies. We have highlighted them in our stakeholder visual because they play a pivotal role in our sales activities, ESG strategy and sourcing approach.

### ● Insurers and payers

Insurers and payers shape reimbursement frameworks and help determine patient access to care across markets. To ensure affordability, as well as the availability of cost-effective, reimbursable solutions, we engage with insurers and payers through continuous dialogue and annual contracting cycles. Insurers expect transparent pricing, evidence of clear product performance and predictable contractual compliance. Meanwhile, they face systemic pressures such as the rising cost of healthcare, creating a need to balance affordability with quality of care. Insurers' and payers' input shapes our pricing structures, as well as the feasibility of specific therapies or product categories, but does not directly affect strategic priorities.

### ● Trade suppliers and manufacturers

Trade suppliers and the people they employ to manufacture our medical devices and consumables, including Mediq Own Brands products, are integral partners in our value chain. We maintain ongoing dialogue, regular performance reviews, and structured negotiation cycles with them to ensure supply availability, quality, ethical sourcing and progress on sustainability. These partners value long-term relationships rooted in transparency and predictable demand forecasting. At the same time, they face rising expectations around ESG compliance, and challenges linked to raw-material prices, availability and supply chain disruptions. Suppliers' input influences sourcing, category management and the 'products' pillar of our ESG strategy.

### ● Investors and shareholders

Investors and shareholders rely on our sustainability statements, governance processes and financial reporting to monitor performance and risk management. They expect transparency, strong governance and a long-term approach to value creation. While they do not directly shape our strategy, their expectations influence how effectively we deliver it. Their concerns often centre on market volatility, supply chain resilience and the credibility of sustainability commitments. This reinforces the importance of measurable progress and robust reporting.

### ● Patient and consumer organizations

Organizations representing patient communities provide essential insights into patient needs, rights and experiences. Through continuous dialogue and collaboration, they help us design products and programmes that reflect how patients manage their health at home. They emphasize education, intuitive product design, and the reliable availability of medical supplies as key contributors to successful therapy outcomes. Their concerns focus on access barriers, the complexity of navigating healthcare systems and the need for safe, user-friendly products suited to diverse patient groups. Their insights directly influence our focus on customer and product understanding and help improve solutions designed for home care and chronic disease management.

### ● Value chain workers

The people who work for our suppliers, assembling and processing our products or providing us with services, are important stakeholders for us. Our [Strategic initiative, 'Responsible sourcing programme'](#) helps ensure ethical conditions in their places of work. While we do not interact directly with these individuals, we maintain continuous dialogue with their employers—our suppliers—to promote and uphold fair and safe working conditions throughout our supply chain.

### ● NGOs and sustainability partners

We collaborate with NGOs, industry alliances (such as GS-1), and sector initiatives such as Future Up and the Green Deal Duurzame Zorg 3.0. These partners advocate for harmonized sustainability standards, science-based targets and meaningful progress across the value chain. They focus on accelerating circularity, reducing emissions and strengthening responsible sourcing. Any concerns they have are around the slow pace of sustainability adoption across the sector and the lack of consistent metrics.

Their input helps us accelerate our sustainability programmes, improve product circularity and build strong partnerships for systemic change.

### ● Governments and regulators

National and European regulators set the standards for affordability, accessibility, patient safety, data protection and sustainability in healthcare. We maintain active dialogue with these authorities and participate in policy discussions to stay ahead of regulatory developments. Regulators expect rigorous compliance and responsible business practices; they also encourage companies to contribute to sector-wide transitions, such as the shift towards more sustainable healthcare. Their concerns often revolve around ensuring accessible care for vulnerable groups and reducing the environmental footprint of healthcare systems. Government input affects how we execute our strategy across all areas, particularly around compliance and responsible operations.

### ● Non-trade suppliers

Non-trade suppliers, such as facilities providers, ICT partners and staffing agencies, support our internal operations; they prioritize stable, long-term collaboration, clear contractual expectations and reliable processes. Their concerns often relate to operational dependencies and maintaining business continuity, underscoring the importance of transparent communication and efficient internal coordination. Their input informs internal processes and helps us execute our business model and deliver operational excellence.

## Strategy

# How we deliver value

Our strategy is built around a single, unifying vision: to enable sustainable healthcare. Through operational excellence and our ESG commitment, we deliver value for patients and professionals and strengthen the resilience of healthcare systems across Europe.

We have built our overall strategy around a single, unifying vision: to enable sustainable healthcare. We do this by delivering the right and most efficient outcomes for European healthcare, through our products, services and solutions. We have defined six key drivers (below), which underpin our performance and growth. To ensure long-term impact, our **ESG strategy** is fully embedded in our overall approach.

1. **Unique customer and product understanding** – by engaging with customers we deeply understand their needs, enabling tailored solutions.
2. **World-class, company-wide sourcing and category management** – this includes the development and management of our own brands, ensuring quality, efficiency and cost control.
3. **Efficient and reliable product distribution** – we deliver the right product at the right time through robust and optimized logistics.
4. **Optimized processes for One Mediq** – we streamline operations across markets to create an integrated, scalable and efficient organization.
5. **A strong commercial excellence foundation** – this is enhanced by accelerated Merger & Acquisition (M&A) activities that strengthen our portfolio and market presence.
6. **A skilled and engaged team** – people drive our success through expertise, commitment and a shared sense of purpose.

The more we grow, the more efficiently we operate, enabling us to reinvest in our business to play our part in securing the sustainable and simplified healthcare systems of tomorrow.



# Mediq's value-add proposition

People are at the heart of healthcare, and our 'people first' mindset ensures we deliver value where it has most impact—with the patients and healthcare professionals we serve. Every interaction with them is an opportunity to build trust.



## Our core capabilities

- ✓ Consolidated, automated warehousing driving efficiency, accuracy and reliability.
- ✓ Robust digital tools and portals supporting ordering, training, advice and reimbursement processes.
- ✓ Integrated end-to-end logistics, including precise last-mile delivery.
- ✓ A high-quality, cost-effective Mediq Own Brands portfolio aligned with clinical and sustainability standards.
- ✓ Product and category teams curating best-in-class assortments.
- ✓ Commercial and customer care teams providing tailored, cost-effective, 'first-time-right' solutions.

## Our added value

- + Simpler supply chains
- + Continuity of care
- + More sustainable choices
- + Informed product decisions
- + Efficiency through digitalization

## Delivering value

How we serve our customers, and how we carry out daily activities and interact with suppliers, is shaped by our three core values: Caring heart, Customer drive and Champion spirit. Combining our 'people first' mindset with our six key drivers, has led to the development of a set of core capabilities:

- consolidated, automated warehousing driving efficiency, accuracy, and reliability;
- robust digital tools and portals supporting ordering, training, advice and reimbursement processes;
- integrated end-to-end logistics, including precise last-mile delivery;
- a high-quality, cost-effective Mediq Own Brands portfolio aligned with clinical and sustainability standards;
- product and category teams curating best-in-class assortments;
- commercial and customer care teams providing tailored, cost-effective, 'first-time-right' solutions.

These capabilities enable operational excellence and we translate them into value for patients, clinicians, institutions, suppliers and society in a number of ways. First, we simplify supply chains by centralizing procurement, standardizing assortments and streamlining logistics. Second, through reliable product availability and precise last-mile distribution, we ensure continuity of care. Third, digitalization automates ordering systems and replenishment and optimizes our warehousing, enabling efficiency, and frees up healthcare professionals to focus on what they do best: caring for people.

Fourth, by providing clinical, product and category expertise, we can be sure that products align with clinical needs and care pathways, enabling informed decision-making. Finally, by sourcing responsibly, focusing on circularity, reducing emissions and minimizing waste we make it easier for customers and suppliers to make more sustainable choices.

Mediq combines local presence with global strength. Our unique position at the core of European healthcare enables us to link payers with the fragmented landscape of suppliers and customers across geographies. Despite the increasingly complex environment in which we operate, our capabilities enable us to deliver consistent value and outcomes at scale.

The four pillars of our ESG strategy

Products

We deliver products with minimal environmental impact, keeping circularity as our guiding principle, that are ethically produced.



Services

We provide services and solutions to enrich the quality of life of patients and people working in healthcare and support the sustainability transition in healthcare.



Operations

We operate minimizing waste, use of packaging material, emissions in transport, and energy use in buildings. Keeping circularity as our guiding principle.



Our people

We develop and empower engaged, healthy and diverse people.



Sustainability approach

Mediq is at the heart of healthcare, and we leverage this unique position to collaborate closely with healthcare partners to accomplish sustainability transition in healthcare.



Our ESG strategy

Sustainability underpins all our operations and we are committed to helping drive the environmental and social transition the sector needs for a sustainable future. Our ESG strategy is guided by three overarching goals: GHG-neutrality and building a circular business, (the ‘environment’ part of ESG), and taking care of people, (the ‘social’ part), be they employees, healthcare professionals, patients, or workers in our value chain. Governance, while not a separate goal, is essential to supporting how we pursue our ambitions. Our commitment to strong governance, compliance and integrity guides the way we work, helping us make decisions that are transparent, responsible and aligned with the long-term interests of our stakeholders and society at large.

Our ESG strategy supports both Mediq’s vision, to enable sustainable care, and our mission—to deliver the right and the most efficient outcomes to European healthcare by providing products, services and solutions. The strategy is built around four pillars: products, services, operations and our people, each with its own clear ambitions, goals and long-term commitments. These pillars reflect our commitment to making healthcare more circular, resilient and people-centered.

Uniting products, services, operations and our people makes our ESG strategy a powerful driver of sustainable change. It is not only helping to reduce our own environmental and social impact, but aims to strengthen the resilience of healthcare systems across Europe and improve outcomes for patients and professionals.

Products

Our product portfolio is where we can make our biggest impact, as well as where most of our risks and opportunities lie, from both an environmental and social perspective. We aim to reduce environmental impact and ensure ethical and responsible production, while promoting products that help drive the transition to more sustainable healthcare. Circularity is our guiding principle.

Key components

- Our Care to Care portfolio, offering more sustainable alternatives to traditional products with emphasis on MOB products. These are based on specific criteria, circularity principles and our ambition to move away from using fossil fuels in product creation (Strategic initiative, 'Care to Care').
- Ethical production. Our responsible sourcing programme governs suppliers through screening, our Supplier Code of Conduct, audits and continuous improvement cycles (Strategic initiative, 'Responsible sourcing programme').

Services

Our services play a critical role in strengthening healthcare systems and improving patient well-being.

Key components

- Offering services that free up time and capacity, allowing healthcare professionals to focus on care rather than logistics, ordering and other non-core tasks.
- Empowering patients to take responsibility for their treatment and well-being, providing solutions that enable safe care at home, promote therapy adherence and support better health outcomes.
- By providing advisory services, we help customers shift towards more sustainable product assortments.

Operations

Operational sustainability is essential to reducing Mediq's environmental footprint. Our long-term environmental ambition is to work towards a GHG-neutral and fully circular business.

Key components

- Minimizing waste generation. We aim for zero operational waste by 2050, which will require recycling all inbound packaging, optimizing waste separation and collaborating with suppliers to reduce tertiary packaging.
- Reducing our transport emissions, with a goal of GHG-neutral transport by 2030. We aim to achieve this by partnering with carriers to explore and implement emission-free transport solutions and optimizing delivery frequencies and logistics flows.

- Minimizing packaging materials, aiming for fully circular packaging by 2050. We are transitioning to recycled and fully recyclable packaging materials and exploring reusable packaging concepts with customers.
- Reducing energy use in buildings while expanding the use of renewable and self-generated energy. We aim for all our buildings to operate efficiently on renewable energy by 2030, and to be emission-neutral by 2050.

Our people

Social sustainability is integral to our ESG strategy and our people drive that. We develop and empower our employees so they can contribute to our mission and feel valued, supported and included.

Key components

- Engaged people. We aim to ensure that individuals understand how their daily activities contribute to Mediq's strategy and that they feel empowered, supported and equipped to perform at their best.
- Healthy people. We prioritize both physical and mental well-being. Our goal is for all employees to feel that we offer a safe, healthy work environment that is beneficial to them on and off the job.
- Diverse people. Through a growing Diversity, Equity & Inclusion (DE&I) programme, we celebrate diversity, educate colleagues and strengthen governance around inclusion.

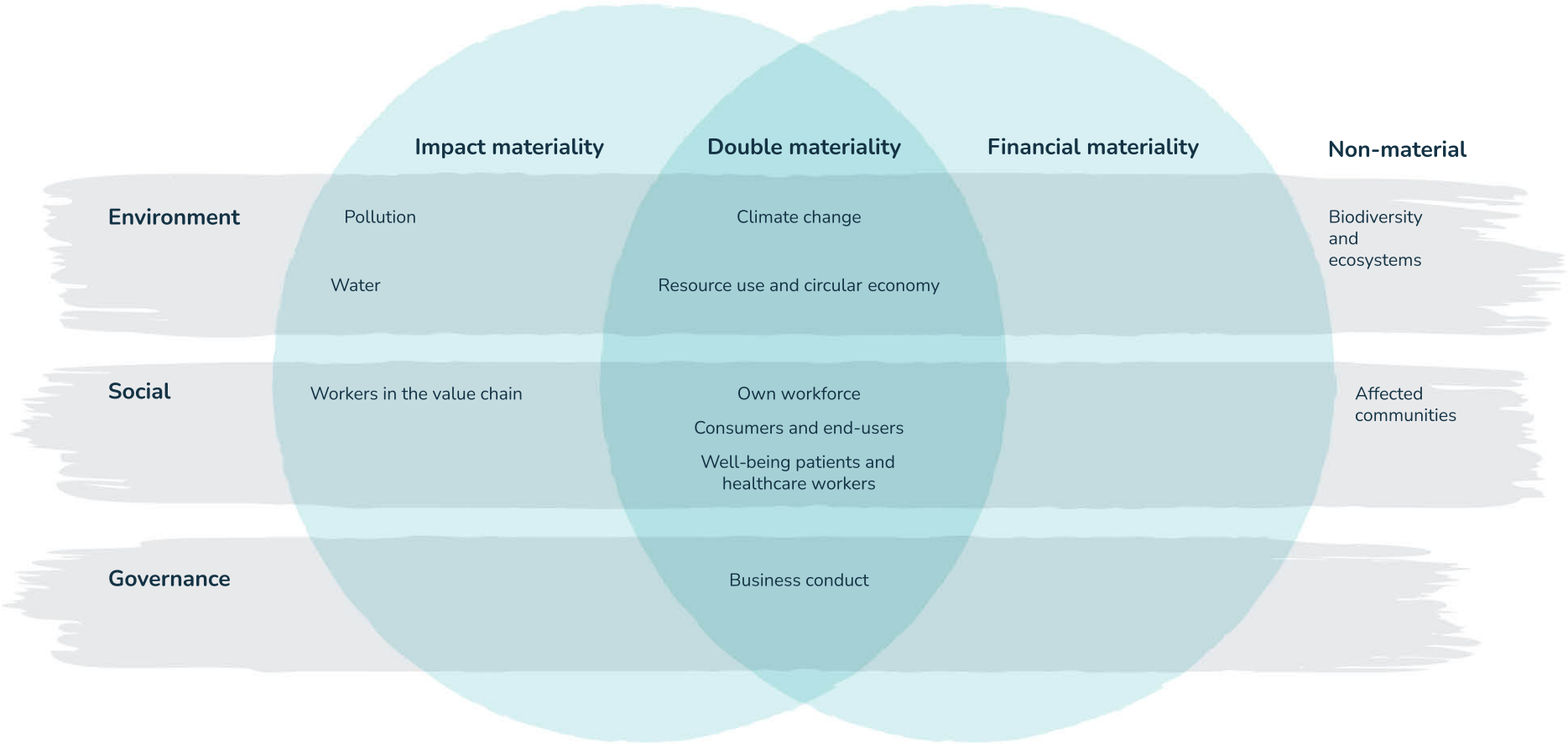
### ESG strategy governance

We have set clear targets for each of the four ESG strategy pillars, and strong governance is essential to achieving these. The ESG Committee, which includes our Chief Executive Officer, Chief Operations Officer, Chief Human Resources Officer, Chief Product Officer, Head internal audit and ESG Manager, regularly monitors and reviews these targets, and a formal progress status is created quarterly. For a deeper dive into how we manage ESG, see sub-chapter, ‘[ESG governance](#)’.

### Double Materiality Assessment

Prior to the Omnibus developments, Mediq planned to be fully compliant with the Corporate Sustainability Reporting Directive (CSRD) by 2026. In this context, we carried out our first Double Materiality Assessment (DMA) to identify the impacts, risks and opportunities (IROs) that were material to our business in 2024. Following the Omnibus developments, our broader CSRD implementation roadmap was updated accordingly. The DMA nevertheless remains a foundational step in our transition towards fully integrated CSRD-aligned reporting.

### Mediq’s material topics



Dedicated controls and procedures to manage these IROs are integrated into our overall Mediq Control Framework and are reported under 'General disclosures' (see sub-chapter, '[Double Materiality Assessment](#)'), where further information on the DMA methodology and governance can also be found.

According to the European Sustainability Reporting Standards (ESRS) topics are classified with 'E', 'S' or 'G', for Environment, Social and Governance, and are further categorized by numerals. Here follow Mediq's material topics approved by our CSRD SteerCo and ESG Committee (for detailed compositions of these groups, see sub-chapter, '[ESG governance](#)')

- E1 – Climate change: mitigation, adaptation and energy;
- E2 – Pollution: air;
- E3 – Water: withdrawal and consumption;
- E5 – Resource use and circular economy: resource inflows, outflows and waste;
- S1 – Own workforce: working conditions and equal treatment;
- S1 – Own workforce: data privacy and other work-related rights;
- S2 – Value chain workers: working conditions and other work-related rights;
- S4 – Consumers and end-users: health and safety/security of person;
- S4 – Consumers and end-users: data privacy;
- G1 – Business conduct: Corporate culture and ethical trading;
- Company-specific topic: Well-being for patients and healthcare workers.

### Outstanding material IROs

In this report you will find dedicated chapters on climate change mitigation and energy (E1) combined with circularity and resource outflows waste (E5), and separate chapters on own workforce (our people, S1), value chain workers (responsible sourcing, S2) and business conduct (G1). As part of our maturation process and based on our strategic priorities, these topics have gained more attention than the other material topics listed above.

A significant part of climate change (E1) has been addressed, with the exception of climate change adaptation, and we still need to further develop our climate change mitigation policies, actions and targets.

With regard to resource inflows and a more complete overview of our resource outflows (E5), we are in the process of identifying our key products and

materials, which will give us a deeper understanding of our circularity footprint. We will expand on these topics in the coming years.

As mentioned, we identified environmental impact topics relating to pollution (E2) and water (E3) within our upstream value chain. These include air pollution associated with transportation, and emissions from maritime transport particularly nitrogen oxides (NOx) and sulfur oxides (SOx) linked to shipments from Asia to Europe. All of these contribute to environmental degradation and pose risks to human health. In relation to water (E3), the production of certain medical products, such as gloves, is associated with significant water consumption. This may lead to adverse impacts in water-stressed regions, including depletion of freshwater resources, ecosystem disruption and reduced access to clean water for local communities.

While the pollution and water (E2 and E3) topics are recognized as material, we have not yet addressed them in our policies, actions, metrics and targets.

Mediq acknowledges the importance of these environmental impacts and we intend to progressively address them in the coming years. Key enablers will be the further development and scaling of our [product data enrichment projects](#). These strategic initiatives will enhance data availability and transparency across the value chain, enabling improved identification, measurement and management of the environmental impact topics we have not yet addressed.

Building on these insights, we aim to define targeted actions and policies, and integrate these topics into our broader sustainability strategy over time.

With respect to consumers and end-users (S4), as well as our company-specific topic on the well-being of patients and healthcare professionals: these groups are at the heart of our mission (for a description of these groups, see sub-chapter '[Stakeholders](#)'). However, our current reporting approach is not yet fully aligned with the ESRS S4 requirements. In the coming years, we will further develop reporting on our core business in accordance with S4.

Strategic initiative

# Care to care – making a difference

Care to Care products offer customers more sustainable product alternatives, helping to manage both ours, and their, environmental footprints.

For a product to qualify for the ‘Care to Care’ label, it must meet at least one of the general criteria below, all related to the R-ladder: rethink, refuse, reduce, reuse, rehome, repair, restore, recycle and rot:

- Ecolabel-certified;
- Using biobased material;
- Reusable;
- Using recycled material;
- Decreased resource use during production (to be implemented);
- Using biodegradable material (to be implemented).

With Care to Care, which aims to decrease the use of virgin materials and fossil fuels, Mediq wants to support customers in making more sustainable decisions, helping them reduce their environmental footprint without compromising on quality or safety.

Our ecolabel-certified products carry at least one of the ecolabels we have carefully selected and continue to monitor. These include Nordic Swan, Fairtrade, EU Ecolabel, Cradle to Cradle, PEFC and FSC. Bio-based products are wholly or partly (for at least 20%) derived from materials of biological origin, excluding materials embedded in geological formations and/or fossilized.

Products are considered to be ‘reusable’ if they have been manufactured with the intention of multiple use and can be reused after appropriate procedures such as cleaning, disinfection and sterilization (according to a manufacturer's instructions) without affecting the performance and/or safety of the product.

‘Using recycled materials’ indicates that products must be wholly or partly (for at least 30%) made of recycled materials. We are currently developing definitions for the criteria ‘decreased resource use during production’ and ‘using biodegradable material’.

Besides the general list of criteria for a product to be included and marked as a Care to Care product we also set category-specific criteria for nutrition products. These must be at least 40% plant based protein.



Care to Care  
selection examples  
MOB portfolio



Klinion medicine cup  
Used recycled plastic

40%



Absorin absorbing  
incontinence  
Ecolabel

PEFC



Klinion Personal Care  
products\*  
Ecolabel

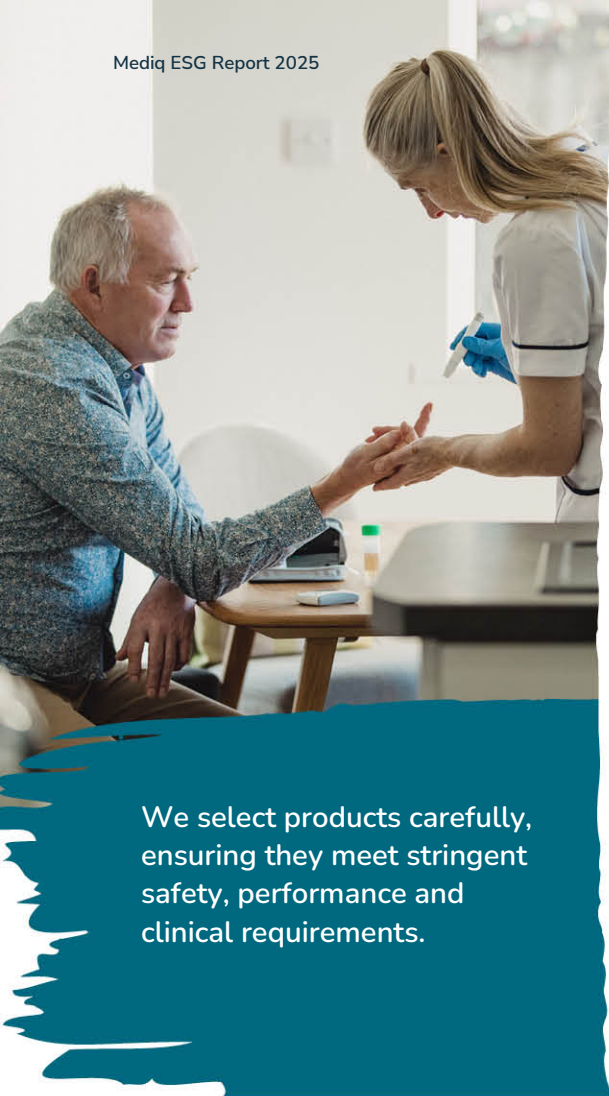
Nordic Swan

Care to Care  
embodies our  
dedication to a  
more sustainable  
future

MOB sales marked  
as Care to Care

31%

*\*only applies to personal hygiene and skin care portfolio*



We select products carefully, ensuring they meet stringent safety, performance and clinical requirements.

# Impact in the value chain

By shaping practices across our value chain, from sourcing to patient care, we directly influence not only our environmental and social impact, but health outcomes too, creating trust and resilience.

Our value chain comprises three operational phases: upstream, our own operations and downstream. Together, they facilitate the flow of products, information and services across healthcare systems in Europe. We play an integrative role in this flow, bringing together suppliers, manufacturers, healthcare providers, payers and patients. This role is becoming increasingly critical as healthcare systems across Europe face rising demand, workforce shortages and mounting sustainability demands.

Across our value chain, each of the three phases has the potential for distinct environmental and social impacts. Understanding these impact areas allows us to focus our efforts where they matter most and to take responsibility for our role in driving a more sustainable and resilient healthcare system. Through our Double Materiality Assessment (DMA), we have been able to identify those impacts, risks and opportunities (IROs) that are material to our business. A more detailed breakdown of these can be found in [Annex 1](#).

## Upstream

The upstream phase encompasses all activities related to sourcing medical devices, consumables and solutions from our global supplier network, as well as the development of Mediq Own Brands products. There are three key elements, and impact areas, in this phase: products, product packaging and inbound transport.

## Products

Ensuring quality and reliability is fundamental to our value proposition. We select products carefully, ensuring they meet stringent safety, performance and clinical requirements. However, while our commitment to high-quality and reliable products safeguards continuity of care and patient safety, it does incur environmental and social impacts. Because our products are often disposable, and made from virgin materials, the environmental impact they cause is significant, linked to resource extraction, processing and manufacturing, and end-of-life waste generation (aligned with ESRS E1 'Climate change' and E5 'Resource use and circular economy'). Another impact may be caused by price pressures in the medical device market, which could influence working conditions and ethical standards in global supply chains, introducing potential social risks (aligned with ESRS S2, 'Workers in the value chain').

## Product packaging

Packaging helps ensure product sterility, safety and protection during handling and transportation. Our products usually have primary, secondary and often tertiary layers of packaging, each serving a distinct purpose. Primary and secondary packaging protect the product itself, while tertiary packaging facilitates safe and efficient transportation. While materials, predominantly virgin plastics, pose an environmental impact (aligned with ESRS E1 'Climate change' and E5 'Resource use and circular economy'), this is minor compared to the footprint of the medical products themselves.

## Inbound transport

Our products are transported from suppliers across the world to Mediq warehouses before being delivered to customers in Europe. This step forms the backbone of our upstream logistics and, whether carried out by ocean freight, air transport, or land, it generates GHG and other potentially harmful emissions, (aligned with ESRS E1 'Climate change' and E2 'Pollution') that impact the environment.

Through forecasting and inventory optimization we can safeguard clinical continuity and ensure products are available when and where they are needed.

## Own operations

This phase covers all activities involved in distributing products and delivering services, and has three core components: product advice, fulfilment operations, and services and solutions. Key impact areas relate to activities in distribution centres as well as the people that power these operations.

### Product advice

This is the step that turns products into value (aligned with ESRS S4 'Consumers and end-users'). On a day-to-day basis, our in-house product experts advise healthcare professionals and individual patients how best to use a product to match their own specific needs. The social impact of this phase centres on our people. By ensuring that these colleagues work in a safe, healthy, inclusive and engaging environment, aiding well-being and fostering diversity, they will be at their best to help customers, (aligned with ESRS S1 'Own workforce').

### Fulfilment operations

This forms the operational backbone of our organization. Across 13 European countries, we operate national and regional distribution centres, supplying hospitals, clinics, primary care providers, prescribers and patients at home. Our facilities generate waste, apply additional, necessary packaging, orchestrate transport flows for distribution, and consume energy to run buildings. These activities all contribute to our environmental footprint and require active management and continuous improvement (aligned with ESRS E1 'Climate change' and E5 'Resource use and circular economy'). Through forecasting and inventory optimization we can safeguard clinical continuity and ensure products are available when and where they are needed. Our fulfilment centres enhance efficiency, improve processing speed, reduce system-wide costs and help ensure reliable, consistent delivery. These are all driven by our people, so again, our social impact (aligned with ESRS S1 'Own workforce').

### Services and solutions

Beyond delivering products, we provide a broad portfolio of solutions designed to ease the workload of healthcare professionals and empower patients. We share our clinical and product expertise with healthcare providers for example, co-designing effective care pathways. We support patients in their homes with a variety of services, from direct-to-patient shipments and remote monitoring, to therapy guidance and specialized nursing. Our growing suite of

digital solutions and data-driven insights simplify and streamline administrative tasks for both healthcare professionals and patients. These services and solutions are developed by our people (aligned with ESRS S1 'Own workforce'), based on customer needs (aligned with ESRS S4 'Consumers and end-users').

## Downstream

Our downstream phase comprises all outbound transport, our interactions with end-users and the end-of-life treatment of products. This is the phase where the impact of our products and services is ultimately realized. Here, our activities influence continuity of care, the quality of patients' lives and products' end-of-life impact.

### Outbound transport

Our products are transported, usually by heavy goods vehicles, from Mediq warehouses across Europe to our customers. This transportation generates GHG and other potentially harmful emissions (aligned with ESRS E1 'Climate change' and ESRS E2 'Pollution').

### Customers

We serve several customer groups, ranging from hospitals, care institutions, patients at home and retailers. Regardless of the customer group, by providing reliable, safe products, home care solutions and services, as well as through education, we help customers manage their health independently and effectively. These benefits extend to healthcare providers, who rely on reliable, consistent supplies and services to deliver high-quality care. Our social impact (aligned with ESRS S4 'Consumers and end-users') is most visible in how we affect end-users' quality of life.

### End-of-life treatment of products

After our products have been used by our customers they are disposed of. The environmental impact of end-of-life products is significant. Most medical products used in care settings are incinerated due to the risk of contamination; this limits opportunities for recycling and contributes substantially to GHG emissions, (aligned with ESRS E1 'Climate change' and ESRS E5 'Resource use and circular economy'). Exceptions to this are the medical devices we lease out to patients, which we clean, repair, and reuse until they reach end of life.



# Mediq's value chain



## Interview



“Sustainable healthcare starts with smarter product choices that reduce impact while improving patient outcomes.”

Guido Mouws  
CPO

# A message from our Chief Product Officer

Products contribute to over 90% of Mediq’s total environmental footprint, so obtaining detailed insight into their emissions profiles was a major priority last year. Chief Product Officer Guido Mouws explains what his team achieved to make him so proud.

“When we talk about ‘sustainable care’, there are two angles: we need to make sure our healthcare products remain affordable and we need to reduce their environmental footprint. Own-brand Care to Care products are doing both.

Our Care to Care range, offering environmentally friendly alternatives to our traditional portfolio, is having a huge impact on reducing our environmental footprint. Care to Care products need to meet at least one of six criteria; they have an ecolabel, are bio-based, made of recycled content or reusable. And we’re implementing two additional criteria in 2026, indicating whether a product is biodegradable and if resource use was reduced at production.

In 2025 the revenue from Care to Care soared from 10% to 31%. That’s an amazing achievement. Some of these products are from our own brands range, Mediq Own Brands, where we can keep prices lower by sourcing directly from manufacturers and leveraging our European scale—helping to keep healthcare affordable. We saw a steep growth of demand for these products last year.

Around 90% of our emissions come from Scope 3, mainly from purchased products and logistics, so decarbonizing healthcare starts with making different choices in the product portfolio itself.

One of our 'ESG poster products' last year was in our range of examination gloves. Using innovative materials, the supplier reduced the weight of the glove by using 25% less materials while retaining quality. Such weight reduction has a huge effect. There are hundreds of full, 40-foot containers of gloves coming into Europe from Asia each year, so when you think of packaging, transport costs, emissions, it represents significant reduction of the environmental impact.

### Ethical practices

Social impact is another aspect of sustainable care—ensuring suppliers uphold ethical practices. This year we tightened our controls to our suppliers by introducing a standard operating procedure for our sourcing colleagues. This comes on top of our suppliers signing up to the mandatory Supplier Code of Conduct, our risk mitigation procedures and on-site audits.

And, as we collaborate ever more closely with suppliers, they are starting to make different choices too. They invest in ethical standards and more sustainable products as they realize this is a route to win more tenders with Mediq. It's a choice that is not only good for the environment, but accelerates innovation and helps customers make more sustainable purchasing decisions.

### Data points

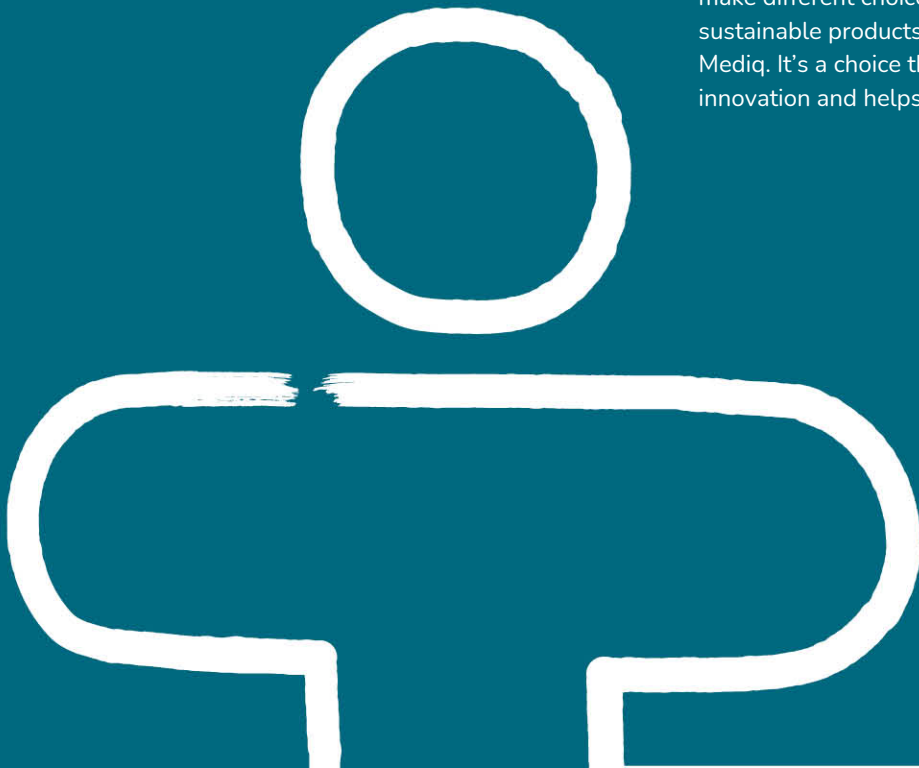
And this is something our customers want, and they want evidence to back it up. That's why, in 2024, we introduced LCAs, life cycle assessments, supported by external experts. In 2025 we developed these capabilities in house, so creating these assessments is now scalable, fast and efficient. By conducting deep dives into raw materials, production processes, transport and so on, the LCAs deliver granular data points for our customers.

Collecting, quantifying and analyzing data in this way means we can focus our ESG efforts where they have most impact. To this end, in 2025 we launched our product data enrichment projects, using AI to help us gather unstructured data from our different systems, which manage our core business processes, and bring it into one place. Ultimately the project will give us insights into the circularity of the product portfolio. It's a significant investment, but it automates work our project managers and product managers used to spend hours on. And these insights really help us focus our efforts and make our ESG programme much more effective.

### Flexibility

Looking forward, the trend to be more data-driven will only continue. Enabling us, and our suppliers, to make better choices in what kind of materials are used. We award more business to suppliers who are more innovative, so that gives us flexibility to get the best innovations in the market and bring them to customers. And that's where sustainable healthcare starts—making smarter product choices that reduce impact while improving patient outcomes.

What I am most proud of is how Mediq really embraced ESG, how we embedded it into the strategy for our own brands and how we have grown that business by more than 10% last year. That was a breakthrough for our company."

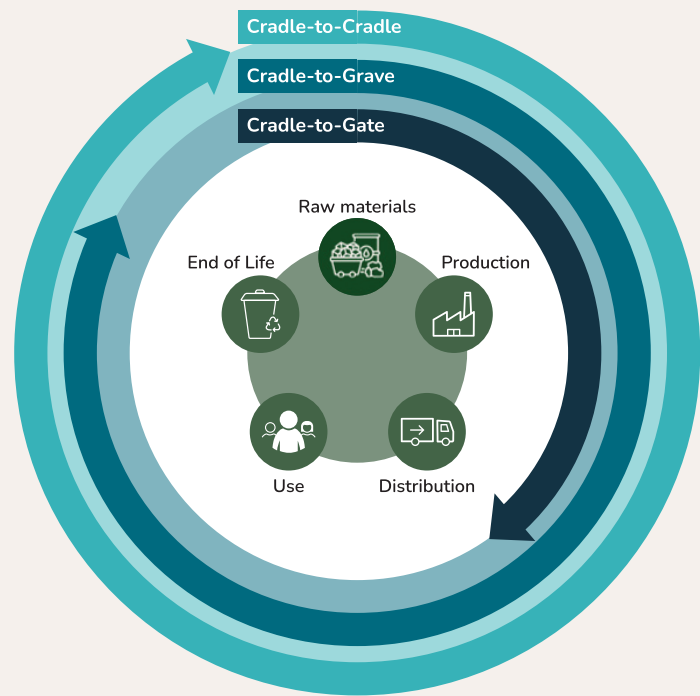


Strategic initiative

# Life Cycle Assessments (LCAs)

LCAs help us evaluate the environmental impact of our Mediq Own Brands products, beyond their CO<sub>2</sub> emissions. They cover 19 impact categories, from ocean acidification and ozone depletion to the use of land and water.

## Product Life Cycle



LCAs support us in two key ways. First, by using the insights they deliver, we work with suppliers to reduce a product’s environmental impact. Second, they enable us to compare two product alternatives, to see which has less impact. All LCAs are performed using the EcoChain Mobius tool, which is fully compliant with ISO 14040 and ISO 14044 standards.

Our assessments follow a cradle-to-grave approach and/or cradle-to-gate (which excludes emissions from downstream activities). The ‘use’ phase is included only when a product requires energy, water, or material inputs during use.

LCAs incorporate the following processes:

- the extraction and pre-processing of raw materials;
- production;
- packaging;
- distribution to Mediq distribution centres and customers;
- end-of-life disposal of both product and packaging.

Comparing products across all 19 impact categories can be challenging, which is why we apply a single-score methodology. In line with the European Commission’s Environmental Footprint method, we convert life-cycle inventory data into impact indicators to produce a single aggregated score. This single score represents the overall environmental burden of a product, enabling straightforward comparison between alternatives.

We report on LCAs in two ways: descriptively, giving the footprint of a single product and comparatively, comparing two or more products side by side.

“We used to think that shipping goods from Asia was our largest negative environmental impact. Our LCAs show us it’s actually the raw materials we use in our products. I am excited to see how these data-driven insights will help us make more sustainable choices in the future.”

**Milda Bartkutė,**  
Product sustainability analyst,  
Mediq Shared Service Center,  
Lithuania



Strategic initiative

# The power of Gen AI

By leveraging GenAI-based data extraction, Mediq’s product data is becoming simpler, standardized, reliable and usable. This enables us to build a more effective strategy to engage both suppliers and customers.

Managing an extensive and highly diverse portfolio across multiple product categories and healthcare sectors makes standardizing product data and methodologies a complex task.

Our product data landscape is fragmented across multiple business process systems and contains incomplete product characteristics, making it difficult to calculate environmental impact accurately and build an effective supplier and customer engagement strategy.

To address this, Mediq engaged PwC Nederland to execute a product data enrichment initiative, using GenAI-based data extraction and estimation techniques to create a centralized, structured dataset.

A GenAI extraction model was used to draw out key product attributes, such as net weights and material compositions, from unstructured sources including PDFs and catalogues. Large Language Models are effective at interpreting context and semantics and their outputs were validated through data quality checks and targeted manual reviews.

For products with incomplete documentation, missing data was estimated using representative products within the same category. This initiative not only enables us to engage customers and suppliers more effectively, but is creating more efficient, scalable and responsible business processes.

“This strengthens the quality, consistency and scalability of our product information. It helps us serve customers faster, supports business growth, and contributes to our ESG ambitions.”



**Basel Alsousou**  
Head of Data,  
Mediq head office,  
the Netherlands

Challenge  
**Fragmented and incomplete**  
product data

Process  
How **GenAI**  
can help us  
**structure data**

Goal  
Make Mediq’s product database  
**structured, reliable and usable**

**77,000**  
**healthcare products** across multiple countries, creating complexity in data management.

**Accurate product data is essential for:**  
sustainability reporting  
carbon footprint calculations  
customer sustainability requests

**Define required data**

Identify required product attributes: weight, materials, packaging, and sustainability data.

**Collect source data**

Data is collected from SAP, documents, and suppliers.

**GenAI data extraction**

GenAI extracts structured data from unstructured documents, such as net product weight, bill of materials, and material weights.

**Data estimation model**

Missing data is estimated using similar products in the same MPH3 category.

**Validation & quality checks**

Outputs are validated using automated checks, manual review, and confusion matrix analysis to identify hallucinations and omissions.

**94%**  
data completeness

Detection of  
**hallucinations & omissions**

**80% - 95%**  
accuracy

Provides insight into  
**transparent data provenance**

# General disclosures

In this 'General disclosures' section, we voluntarily report in alignment with the cross-cutting standards of the European Sustainability Reporting Standards (ESRS), representing the first step in an ongoing journey to provide a complete and transparent overview of our governance, strategy and approach to sustainability.



## Basis for preparation

# Applying the core ESRS requirements

Here, we report on the ESRS that apply to all companies, across sectors, under the Corporate Sustainability Reporting Directive. We outline our basis for preparation and the approach to our Double Materiality Assessment. Some topics, such as our value chain, stakeholders and ESG governance, are discussed elsewhere in this report.

## Basis for preparation

This sustainability statement has been prepared on a consolidated basis. It covers Mediq Group and all subsidiary undertakings included in Mediq's consolidated financial statements, in accordance with the requirements of Directive 2013/34/EU and the European Sustainability Reporting Standards (ESRS). It covers both our own operations and material aspects of our upstream and downstream value chain. Upstream coverage includes our direct suppliers, contract manufacturers, logistics providers and, where relevant, suppliers further up the supply chain. Downstream coverage includes distribution partners, healthcare providers and other customers, the 'use phase' of our products and services where material and available, and relevant end-of-life considerations, where data was available.

While Mediq aims to provide full value chain coverage, we recognize that complete primary data is not (yet) available across all suppliers, customers and end-users. In these areas, Mediq applies a best-efforts approach, using AI-driven analytical methods, spend-based estimation models, sector-average data, external datasets and other established approximation techniques to estimate impacts. These methodologies are designed to ensure a faithful representation of material sustainability topics. More information about applied methodologies and estimations are provided at topical level, and where we have already identified ways to improve the accuracy, we share our insights. Due to time constraints, we were unable to carry out a full uncertainty analysis. For our 2026 ESG report, we aim to carry out such an analysis and share the outcomes in the report.

We continue to expand the availability and quality of value chain data by strengthening supplier engagement, enhancing internal data processes and controls, and increasing the use of structured data requests and partnerships. We expect value chain coverage and data reliability to improve progressively over future reporting cycles. Estimates, methodology selection and assumptions are subject to internal governance, risk management procedures and periodic review to improve robustness over time.

We considered the option provided under ESRS 1 section 7.7 to omit sustainability-related information where disclosure could reveal intellectual property, commercially sensitive know-how or the results of innovation. We did not apply this option during the reporting period and have not withheld any sustainability-related information on this basis.

We are headquartered in an EU Member State that allows exemption from the disclosure of impending developments or matters under negotiation, as provided for in Articles 19a(3) and 29a(3) of Directive 2013/34/EU. We did not apply this exemption for the reporting period and have not withheld any sustainability-related information on this basis.

We also include information from additional reporting standards. Specifically, in calculating our Scope 1, 2 and 3 CO<sub>2</sub>e emissions, we utilize the following relevant Greenhouse Gas Protocol standards: Corporate Standard, Scope 2 guidance and the Scope 3 Standard.

## Double Materiality Assessment

### Value chain mapping

To prepare for our DMA, performed in 2024, we carried out high-level mapping of the value chain, covering both upstream and downstream activities, from production to the end customer. The mapped value chain was based on questionnaires and interviews with representatives from all of Mediq's business units. In our DMA process, we considered the entire value chain, from production to patients. We focused specifically on those producers in countries generally considered to have lower working and environmental protection standards.

### Identifying impacts, risks and opportunities (IROs)

In order to identify those IROs that are material to Mediq, we created a long list of sustainability matters. The long list was based on the sustainability matters provided by ESRS 1 in appendix A (July 2023 ESRS version). These were mapped against topics outlined in Mediq's ESG strategy, the 2024 Morgan Stanley Capital International (MSCI) sustainability and climate trends, and relevant peers and industry players, such as King Healthcare, Asker Healthcare Group, Medline and the UK's National Health Service (NHS). We also consulted industry-specific reports, namely the healthcare distributors' industry brief of the Sustainability Accounting Standards Board (SASB), as well as the SASB medical equipment industry brief. This resulted in a total of 67 sustainability matters.

This long list was shortened by our Corporate Sustainability Reporting Directive (CSRD) Project Team, consisting of the ESG Manager, the head of Internal Audit and our Group Finance Manager Corporate, ESG & IT. During shortlisting, the number of times the sustainability matter was described as a key topic across the different sources determined whether it ended up on the shortlist. This resulted in a shortlist of 18 sustainability matters, which was reviewed by both the CSRD SteerCo and the ESG Committee, (see chapter 'Governance').

Following this, we held 11 workshops with 48 internal experts to identify IROs per shortlisted sub-topic. Participants included representatives from, amongst others, sales, sourcing and operations across different geographies. If, based on

the workshop outcomes, IROs overlapped, the IROs were redefined to capture all relevant input and avoid duplication.

### IRO scoring

The IROs were scored by the same people who identified them via questionnaires. We applied a structured process to identify, assess, prioritize and monitor financially material risks and opportunities.

Impacts were assessed based on severity and likelihood, with severity defined by scale, scope and irremediability. For human rights impacts, severity took precedence over likelihood. Negative impacts were scored using the formula (scale + scope + irremediability) × likelihood, except for human rights impacts, which were assessed on severity alone. Impacts were then prioritized based on their final score.

Risks and opportunities were assessed on the magnitude of financial effects, considering impacts on access to resources, reliance on business relationships and overall financial impact, along with the probability of occurrence as outlined in the IRO scoring framework.

These inputs generated materiality scores that help with prioritization and ongoing monitoring.

General principles that were applied:

- We followed predefined scoring scales ranging from 'very high' to 'without consequences' for magnitude, and from 'certain' to 'not possible' for probability.
- Impacts and risks were scored on a gross basis, meaning that no mitigation actions were considered in the scoring.
- We did not uphold quantitative thresholds or criteria to determine financial significance, as detailed supporting data was generally lacking.
- For the materialization of IROs, the following time horizons were used:
  - Short term: less than one year;
  - Medium term: one to five years;
  - Long term: more than five years.

The final IRO scores were then discussed and verified in the same workshop groups that initially identified them. A threshold was applied to determine material IROs and set priorities. For these material IROs, our ESG strategy is leading, particularly where we can achieve positive impact. The topics deemed material based on the initial threshold set by the CSRD Project Team were visualized in a heatmap, based on which individual topics were in- and out-scoped for the final list of material IROs. The final results and the threshold were validated by both the CSRD SteerCo and the ESG Committee.

IRO validation with external stakeholders

Currently Mediq is validating the IROs with external stakeholders in key regions such as the Netherlands, the Nordics (current focus), the UK and Germany (future focus). External stakeholders expected to be engaged through primarily round tables include customers, insurance companies, patients and suppliers.

General remarks

Initially our DMA process did not include any consultation with affected stakeholders or external experts. However, internal subject matter experts were considered representatives of affected stakeholders.

During the IRO identification workshops, impacts and dependencies were considered part of defining risks and opportunities. Potential interconnections were detailed per impact and dependencies identified and discussed.

While we had clearly identified climate-related physical and transition risks and opportunities, no specific climate scenarios were considered in the process. We also screened our business activities and assets across the value chain to identify potential and actual IROs. However, we did not perform screenings of specific site locations.

We did not update the DMA process in 2025; an update is planned for 2026, when we will focus on fine-tuning and incorporating more detailed data-driven assessments.

Governance and oversight

Various bodies were involved in approving the DMA results, including the CSRD SteerCo, which focuses on CSRD implementation and compliance, and reports to the Audit Committee and the ESG Committee. The ESG Committee is responsible for drafting, implementing and monitoring Mediq's ESG strategy and reports reporting to the Supervisory Board. All bodies approved the shortlisted topics and signed off on the final results.

Mediq is implementing a structured set of internal controls for ESG reporting to ensure that all sustainability information is accurate, complete and provided on time. Internal Audit helped ensure these controls are designed to align with Mediq's existing internal control framework, securing consistency in risk management and assurance practices. In addition to controls focused on individual material ESG topics, such as data validation checks, documented calculations and review procedures, Mediq has also established entity-level controls that govern the overarching ESG reporting process. These entity-level controls include clear governance structures, defined roles and responsibilities, oversight mechanisms and standardized reporting processes that support reliable and audit-ready ESG disclosures.

The DMA was not informed by our due diligence efforts, and is not yet an integrated part of our overall risk and opportunity management process. Also, we do not use any overarching risk assessment tools. Our next steps are refining the DMA process and integrating our insights from the due diligence process.

While the DMA was initiated as a dedicated project in 2024, we discovered during and after the DMA that the outcomes substantiated our existing ESG strategy, and enabled us to structure the material topics around our ESG pillars and strengthen our execution. Therefore, results are structurally embedded into ongoing management reviews, with periodic updates in meetings of the ESG Committee and the Executive Committee (ExCo).

# Environment

Environmental degradation negatively impacts the health of the planet and people. Climate change is widely acknowledged to be a major contributing factor. We address this challenge through our products and operations, taking circularity as our guiding principle.



Recycled waste

37%

in own operations

Product emissions

91%

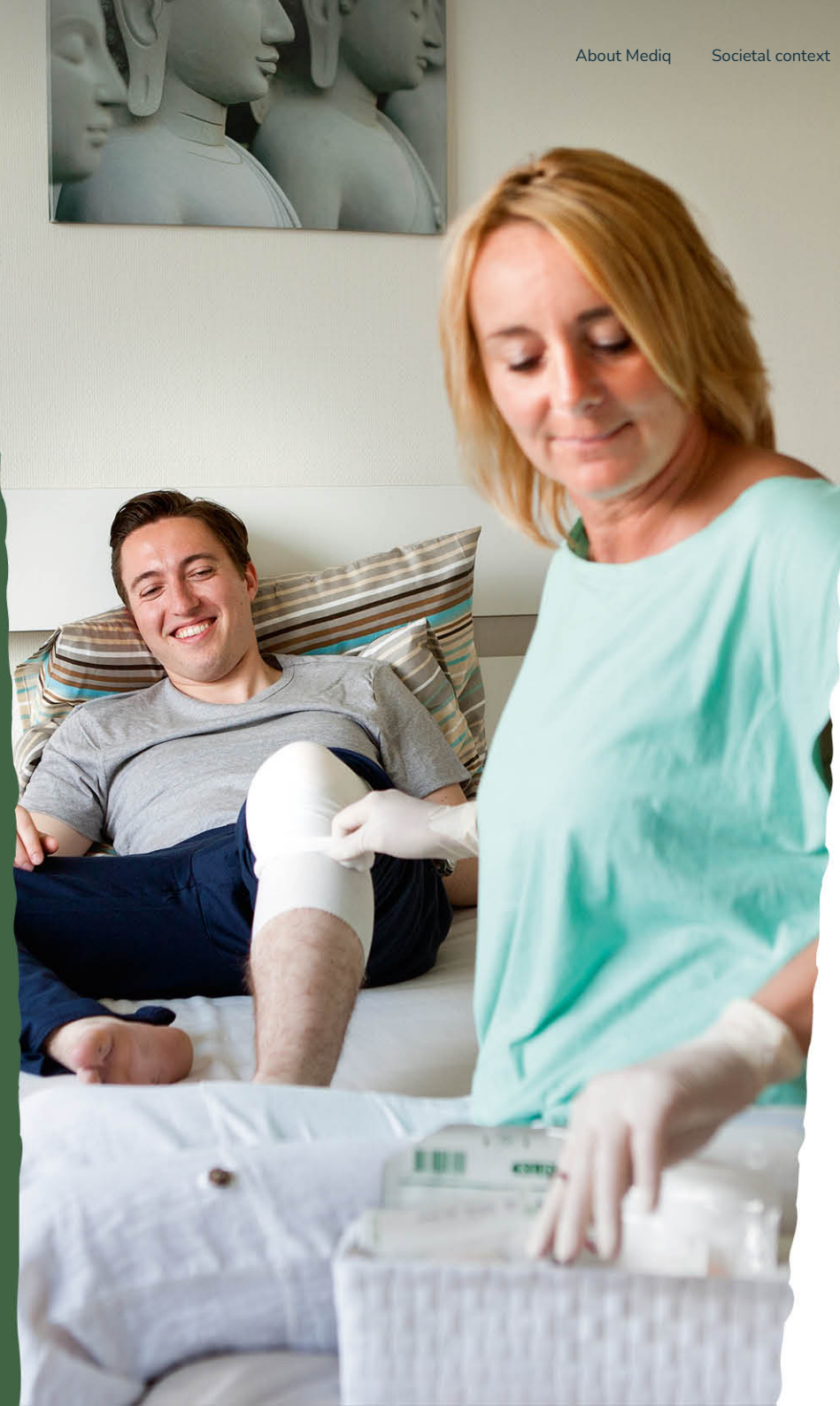
of total emissions

Scope 3 calculated  
with primary data

17%

of total emissions

‘About 4% of all deaths among people aged over 65 in the EU (or 188,000 deaths) could be attributed to air pollution’ **OECD, 2024**



# Circularity key to climate change mitigation

By taking circularity as our guiding principle, we can help mitigate the effects of climate change by reducing our emissions at the source, cutting waste and preserving resources. This will not only lower our environmental impact, but also boost our resilience and efficiency.

Healthcare is built on a clear and powerful mission: to protect, restore and improve human life. Each of our products, from wound dressings and surgical gloves to diagnostic devices and mobility aids exists to reduce suffering and extend well-being. Yet the systems that make modern healthcare possible are highly resource- and waste-intensive. This creates a profound paradox: while healthcare saves lives directly, the way it operates can indirectly harm health through its environmental impact.

Healthcare products move through a long and complex life cycle. Raw materials are extracted and processed to become the plastics, textiles, etc. we use in our products. Manufacturing often consumes significant amounts of energy and water, and many disposable medical products are fossil-based, contributing to greenhouse gas (GHG) emissions and resource depletion.

Our supply chains are global. Raw materials may be sourced in one country, manufactured in another and distributed elsewhere. Temperature-controlled transport, protective packaging and just-in-time delivery systems, while essential to maintaining quality and availability, add further emissions and waste.

Once products arrive at the end-user, we prioritize patient safety and infection prevention. Sterilizing is part of this. However, the extensive labour involved in sterilizing reusable products has prompted a widespread shift toward single-use alternatives in clinical settings and these disposables substantially increase waste. After use, many of our products cannot be recycled because of the risk of contamination. Incineration, a common disposal method, generates GHG emissions and pollutants if not carefully managed, while landfilling contributes to long-term environmental burden.

These impacts are real. Climate change is widely recognized as one of the greatest (health) threats of our time. Rising temperatures increase heat-related illnesses and mortality, particularly among vulnerable populations. Extreme weather events disrupt healthcare delivery, damage infrastructure and interrupt supply chains. Changing climate patterns influence the spread of infectious diseases. Air pollution, closely linked to fossil fuel combustion, contributes to respiratory and cardiovascular conditions. Food and water insecurity, driven in part by climate change, further exacerbate health inequalities.

In short, environmental degradation and climate change directly shape the conditions that determine our health. Healthcare systems contribute significantly to carbon emissions and waste, unintentionally adding to the problems they are working to treat. However, because we operate at scale, even small improvements in product design, packaging, sourcing or distribution can translate into significant cumulative environmental benefits.

Our challenge lies in balancing three critical priorities: patient safety and clinical effectiveness, operational reliability, cost efficiency and environmental sustainability. None of these can be compromised; they must be advanced together.

The ‘R-ladder’

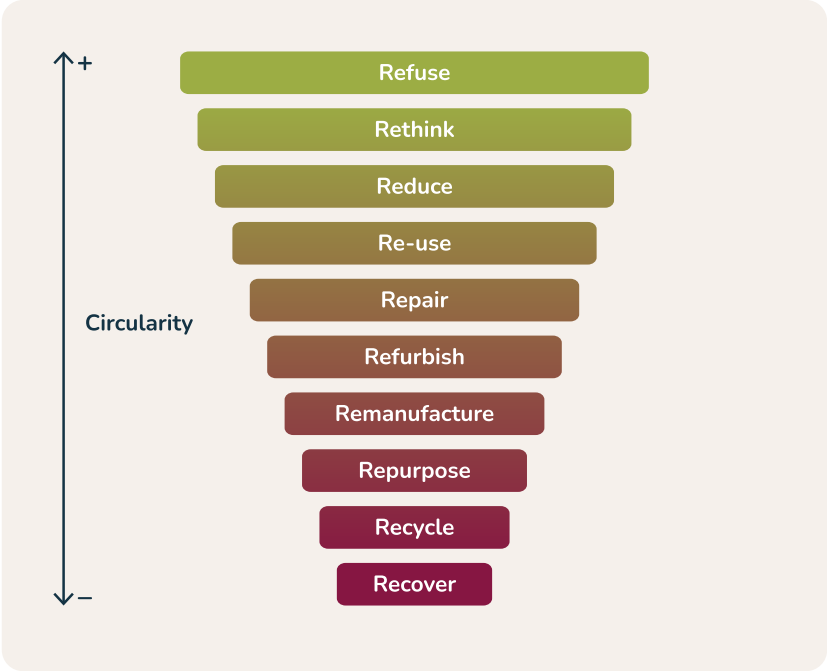
This is where circularity plays a crucial role. By embedding the ‘R-ladder’, (the circular principles of rethink, refuse, reduce, reuse, rehome, repair, restore, recycle and rot), we can help reshape how healthcare products flow through the system. Circular approaches reduce the need for virgin materials, typically consume less energy, and decrease waste generation, which all directly contribute to climate mitigation. At the same time, they preserve finite resources and reduce dependency on fragile global supply chains.

Applying circularity in healthcare is complex. Strict regulatory requirements, sterility standards, fragmented supply chains and sub-optimal waste segregation practices present real barriers. Yet given the scale of healthcare’s environmental footprint and its exposure to climate risks, inaction is not an option for us.

Circularity and climate action build resilience. They reduce GHG emissions and resource use, lower waste management costs for customers, strengthen supply security, and help safeguard resources for future generations. By addressing climate change and embedding circularity throughout the value chain, Mediq contributes to healthier communities today while helping ensure a healthier planet for tomorrow.

In the following section, we report on how we embed circularity and climate action into our products and operations.

R-Ladder



## Embedding circularity and climate action in our products and operations

Since linear 'take, make, waste' economic models are a significant driver of climate change, we believe we can best mitigate climate change by aiming to adopt circularity across our operations and within our products. This is why we address these topics in tandem.

### Products

Our main potential to impact the effects of climate change and boost circularity lies within our product portfolio. In 2025 we developed and scaled up our product data enrichment projects to gain deeper insights into the impact of our products. We also continued to offer customers more sustainable alternatives through our Care to Care programme, empowering them to make more sustainable choices.

Our **GenAI-powered product data enrichment project** enabled us to gain initial insights into the material compositions of our products and to estimate the environmental impacts associated with production, processing and end-of-life phases. In 2025, we assessed around 35% of our products and established a scalable methodology that will allow us to start identifying our key products, materials and suppliers from the perspective of both emissions-intensity and circularity perspectives. This, in turn, will allow us to prioritize opportunities to engage suppliers, and identify measures to reduce the negative impacts associated with our products. As we continue to scale up our **Life Cycle Assessment** capabilities, we will be able to understand other negative impacts, such as human toxicity and excessive water use.

Our **Care to Care programme** is an important mechanism for managing our product offering from an environmental perspective in our upstream value chains. Actively steering our portfolio towards Care to Care products is a key lever for reducing value chain emissions. The programme plays an important role in advancing our long-term climate and circularity strategy.

We address waste production throughout our supply chains through our Supplier Code of Conduct, which requires suppliers to comply with local and national environmental legislation and to minimize resource use. As we develop and roll out a supplier engagement plan, we will actively

address this environmental impact and encourage our suppliers to exceed legislative requirements.

### Operations

Alongside our strategic product initiatives, we have taken steps to mitigate impact within our own operations, such as improving the efficiency of energy and packaging, increasing electrification, better managing our waste and sourcing renewable energy.

All the Scope 2 electricity we consume, is generated from renewable sources. We are electrifying our vehicle fleets and steadily transitioning from natural gas-based heating systems to geothermal solutions. We are also implementing energy-efficiency measures across our buildings to further reduce emissions.

Our warehouse consolidation strategy also contributes to reducing our environmental impact. In particular, our larger warehouses use state-of-the-art technology and optimized processes to enable more sustainable operations. A good example is our Fulfilment Center in Bleiswijk, where a mechanized packaging system uses sensor technology to cut each box to the exact size of the order. This eliminates the need for filling materials, reduces cardboard use, and allows more packages to fit into the same delivery van or truck. Packages are also bundled whenever possible, resulting in fewer transport movements.

We actively manage and monitor the waste generated across our operations and increasingly select waste management partners based on the available waste treatment methods. We also continuously seek ways to reduce packaging materials and increasingly source recycled packaging. Additional waste management practices include ensuring that electronic waste is handled in the most circular way possible and cleaning and refurbishing breathing devices. Most initiatives are locally driven, while monitoring increasingly takes place at Group level.

Last year our analysis and action planning enabled us to set science-based GHG mitigation targets for our Scope 1 and Scope 2 emissions. These are ambitious but realistic. In 2025 we developed and launched the vehicle fleet electrification policies and action plans that are needed to reach 2030 targets. This will be further elaborated in 'Climate change targets', below.

## Maturing our ESG reporting

As our GHG and resource flow accounting continues to mature, we will increasingly be able to report on emission reductions and reduced resource inflows and outflows, as well as assess the effectiveness of our initiatives more concretely and holistically. Recognizing that waiting for perfect analyses could delay meaningful action, we proactively implemented initiatives over the past five years that were clearly beneficial from a climate and/or circularity perspective. Now, we are nearing the stage where we can express the impact of our ongoing initiatives quantitatively, adopting the commonly used units of measurement. The Greenhouse Gas Protocol (GHG Protocol) has provided the necessary guidance for our emissions accounting, and with the launch of the Global Circularity Protocol, which we welcome, we will explore how to adopt its principles, rules, procedures, and guidance.

## Partnerships

We recognize that the required changes are systematic and complex, and that achieving the desired impact requires collaboration across multiple stakeholders. For that reason, we are developing strategic partnerships, with GS1 for example, to help establish relevant sector-specific standards and information exchange mechanisms. Our aim is to improve transparency throughout healthcare value chains and accelerate the transition towards more sustainable healthcare systems.

## Climate change and circularity ambitions

### Preparing for a climate transition plan

Over the past years, we have deepened our understanding of our emissions, in line with the GHG Protocol. This gave us insight into our primary source of emissions: our products. We expect to complete the necessary analyses by the end of 2026. Following this, we will engage with suppliers to jointly identify ways to reduce emissions and lay the groundwork for a transition plan. We anticipate submitting this plan to our ESG Committee for review by the end of 2027.

We remain fully committed to becoming climate neutral by 2050.

## Circularity ambitions

Our ambition is to become a circular company by 2050. To strategically drive our efforts towards this ambition, we need robust circularity and resource use policies that are locally relevant and based on our key materials. To this end, we are working to gain the necessary insights to ensure that our policies will be action-oriented, ambitious but feasible and aligned with the EU Circularity Action Plan.

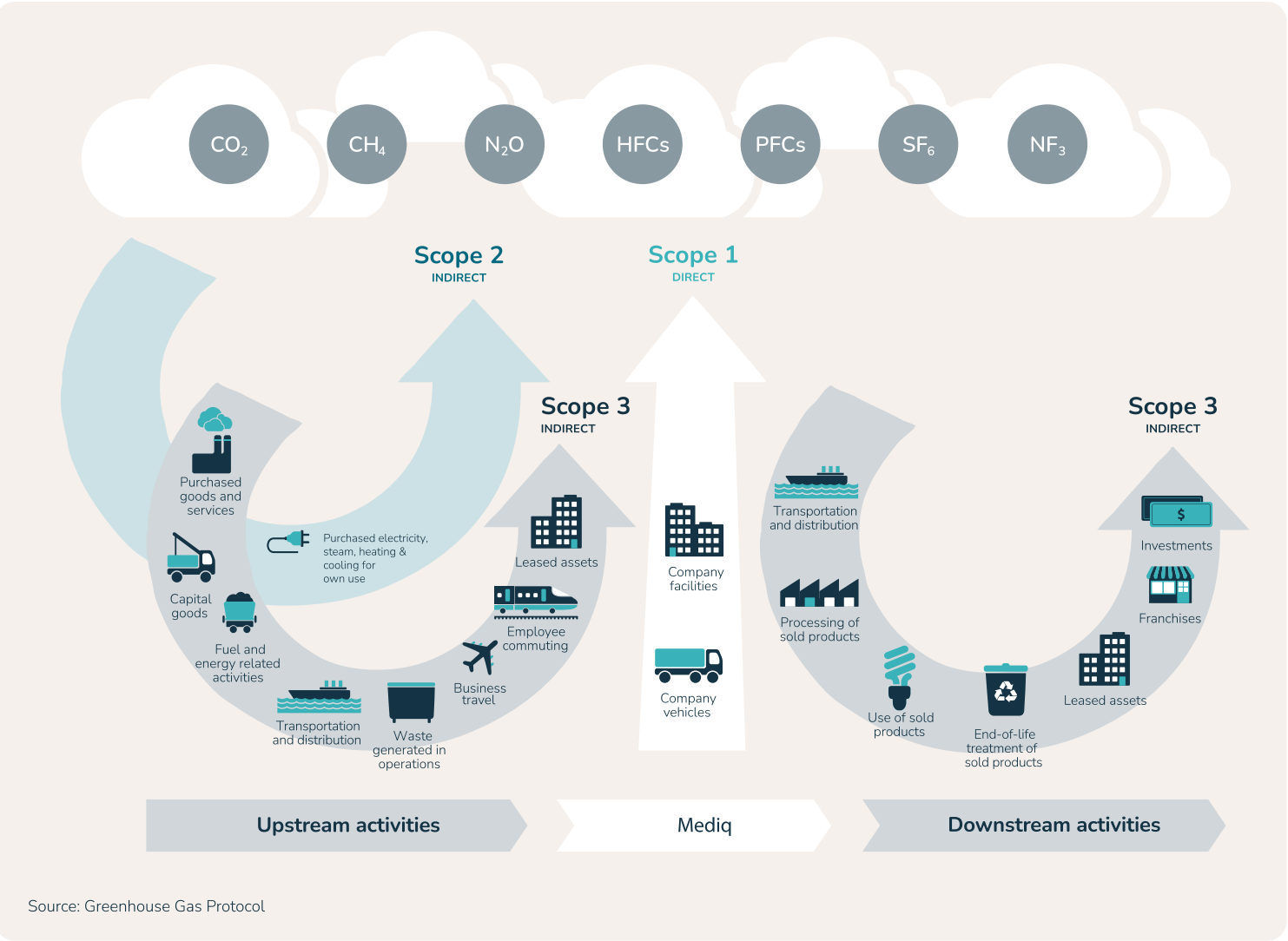
## Actions taken in 2025

We have structured the actions we are taking on climate change mitigation and/or circularity, organizing them around the climate change mitigation and circularity measures (i.e. ways we can reduce emissions and boost circularity) identified so far. In this section, we first review what we achieved in 2025 and then outline our key action plans for climate change mitigation and circularity. For each climate change mitigation or circularity measure, we indicate whether it relates to the 'own operations' or 'products' pillar of our ESG strategy.

The sections below relate either to climate change mitigation measures or a combination of climate change mitigation and circularity measures. To ensure consistency with GHG Protocol, we include the relevant emission scope for each action. This is intended to avoid confusion regarding the definition of 'own operations'. For example, we classify waste and purchased packaging under 'own operations' from an operational management perspective, while acknowledging that under GHG Protocol they fall under downstream (waste) and upstream (purchased goods and services) emissions respectively.

Since 2022, we have been tracking performance across several focus areas through ESG KPIs for our largest country organizations. As we progress from a topical environmental impact assessment to a comprehensive GHG assessment covering all scope categories, we will reassess which of these KPIs remain useful for steering purposes going forward. Where available, we have included the estimated impact of each action. The full KPI analysis can be found in [Annex 6](#).

Overview of GHG Protocol scopes and emissions across the value chain



Climate change mitigation in own operations

**Electricity from renewable sources (Scope 2)**  
Mediq remains committed to purchasing electricity generated from renewable sources across the entire Group where electricity is not produced by our own solar panels.

**Energy efficiency (Scope 1 and 2)**  
Several operational consolidation projects have contributed to reductions in electricity consumption. The closure of the Brøndby warehouse and the transfer of operations to Kungsbacka reduced the required operational space, resulting in a reduction in electricity consumption of 57.11%. In the UK, a consolidation project led to the closure of six warehouses, with operations transferred to our modern warehouse in Castle Donnington, resulting in a 29.63% decrease in electricity consumption. In Germany, the consolidation of two warehouses resulted in a reduction in electricity consumption of 22.88%.

**Electrification (Scope 1 and 2)**  
In the UK, relocating to a facility heated with electricity rather than natural gas resulted in a reduction of 130,599 m3 of natural gas consumption. In Germany, the installation of a heat pump significantly reduced gas consumption by 94.17%. Because we procure electricity from renewable sources across the entire Group, electrification measures also increase the share of renewable energy used in our operations and contribute to accelerating the broader energy transition.

**Reduced transport emissions (Scope 3.4)**  
In Norway, our transport supplier increasingly uses electric vehicles for last-mile deliveries, reducing emissions from 0.027 kg CO<sub>2</sub>e per parcel in 2024 to 0.017 kg CO<sub>2</sub>e per parcel in 2025, representing a 37.04% reduction.

Climate change mitigation and circularity in own operations

Waste recycling (Scope 3.5)

Across all markets, there has been a continued focus on waste separation and recycling. Comparing 2024 with 2025, the share of residual waste decreased from 30% to 10%. In 2025, we also started experimenting with a donation stream for scrap waste at our Bleiswijk site, reducing the total amount of scrap waste generated by approximately 19,000 kg.

Reduced packaging (Scope 3.1)

The consolidation of operations following the acquisition of Mathot into the Bleiswijk Fulfilment Center resulted in an annual reduction of approximately 13,200 kg of plastic and cardboard packaging.

Alternative packaging (Scope 3.1)

In Sweden, we started sourcing paper tape, which is more easily recyclable, instead of plastic tape, contributing to our circularity objectives.

Climate change mitigation and circularity in products

For our product portfolio, the main actions in 2025 focused on the development and scaling of the product data enrichment projects and the further development of our Care to Care programme.

Although the product data enrichment projects do not deliver immediate emission reductions, they give us a more precise understanding of emission hotspots as well as our portfolio’s broader environmental impact. For example, transitioning from spend-based to activity-based product calculations significantly increased the level of detail in our analysis; instead of relying on just ten emission factors, we now apply 874, enabling far greater granularity in our analyses. As for our LCA product data enrichment project, we added 12 new LCAs in 2025.

These insights form a critical foundation for developing a targeted climate and circularity action strategy for our products, and for initiating informed, data-driven collaboration across our value chain.

In April 2025, we introduced a new Care to Care alternative: premium plastic-free Klinion body wash wipes, a key product in the nursing and personal care

category. Through this alternative we aim to encourage customers to transition towards the plastic-free version.

While the expansion of the Care to Care product range itself was relatively limited in 2025, we invested significant effort in actively engaging our procurement and sales teams and increasing customer awareness of the sustainable alternatives in our portfolio. This resulted in increased revenue from Mediq Own Brands (MOB) products marked by Care to Care.

In 2025, we developed an additional criterium for Care to Care products: plant-based protein, requiring a minimum plant-based protein content of 40%; this shall be applied in due course.

Key actions planned

Climate change mitigation and circularity in own operations

Mediq’s warehouse consolidation strategy is expected to further reduce emissions as well as packaging use per kilo of product, by improving space efficiency and operational optimization.

In the Netherlands, we will further reduce CO2 emissions by electrifying our vehicle fleet. In April 2026, 33 vehicles used by our nurses will be replaced with fully electric vehicles (EVs). In other regions, vehicle electrification policies are being developed or rolled out.

In the coming years we will look into improved local waste management possibilities and deepen our understanding of legislative restrictions tied to medical waste to explore any untapped opportunities.

Climate change mitigation and circularity in products

In 2026, we plan to add two more qualification criteria for Care to Care products: biodegradability and decreased resource use during production.

Our Care to Care products with eco-labels are currently visible in our webshops in the Netherlands and Sweden and we working on integration in other countries.

In 2025 we established a scalable methodology for our product data enrichment activities and we plan to expand coverage across all regions in 2026. In 2026, the ambition is to develop 15 new LCAs.

Climate change adaptation

Climate change adaptation proved to be a material topic looking at the DMA outcomes. Mediq is exposed to material risks related to insufficient adaptation to the physical impacts of climate change across its value chain and own operations.

Upstream supply chain risks

Reliance on suppliers and long-distance transportation increases vulnerability to climate-related disruptions such as extreme weather events. These may result in logistical challenges, supply chain interruptions and increased production and transportation costs, potentially leading to reputational damage.

Operational risks

Physical climate risks—including extreme weather conditions, rising temperatures, and sea level rise—may disrupt our own operations. This can drive higher costs, require infrastructure upgrades (e.g. heating and cooling systems), and impact business continuity and product quality.

Financial Impacts

Climate-related risks may lead to:

- increased operational, logistics, and infrastructure costs;
- higher utility and insurance expenses;
- capital expenditure for adaptation and compliance measures;
- potential revenue loss due to disruptions;
- margin pressure and reduced overall financial performance.

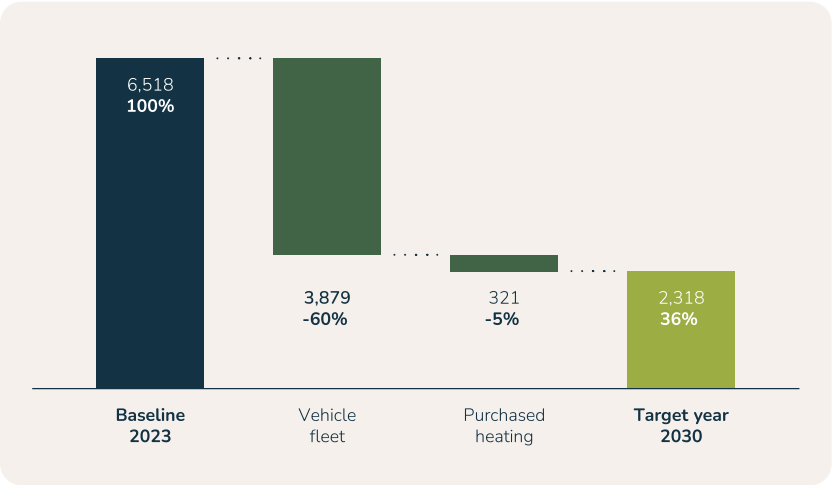
Planned actions

We intend to conduct a comprehensive climate risk assessment to better understand our exposure to physical and transition climate risks. The outcomes will assist with the identification of appropriate climate adaptation measures and inform the development of a structured climate adaptation strategy.

Climate change targets and metrics

Climate change targets

Modelled Scope 1 & 2 emissions (in tCO<sub>2</sub>e)



We commit to reducing absolute Scope 1 and 2 GHG emissions by at least 42% by 2030 from a 2023 base year. Our 2023 baseline for Scope 1 and 2 emissions is 6,518 tCO<sub>2</sub>e. We report Scope 2 using the market-based method, accounting for the purchase of unbundled Energy Attribute Certificates (EACs) during that period. Choosing a baseline year was challenging due to our historical trend of growth through mergers and acquisitions, a trend we expect to continue, but we chose 2023 since it was a regular year in terms of sales and operations. Considering our growth model, it is likely that we will have to adjust our base year in future.

In 2023, Scope 1 emissions from our vehicle fleet represented 83% of our combined Scope 1 and 2 emissions. By electrifying our vehicle fleet, we expect a 59.5% reduction by 2030 based on the modelled emissions reductions across all our locations. By 2030 we aim to reduce our Scope 2 emissions from purchased heating by approximately 5% of our combined Scope 1 and 2 emissions, though improved heating efficiency measures.

Our near-term Scope 1 and 2 targets are science-based and aligned with a 1.5°C pathway, supporting our long-term ambition to achieve climate neutrality by 2050. However, achieving this overarching goal will also require an ambitious approach to Scope 3 emissions, particularly Scope 3.1 (purchased products), as reductions in Scope 1 and 2 alone will not be sufficient to reach climate neutrality by 2050.

We have aligned our near-term Scope 1 and 2 targets with the Corporate Net-Zero Standard of the Science Based Targets initiative. Sectoral decarbonization pathways are not relevant for Mediq. Our targets have not been validated by SBTi. When we are further with Scope 3, we will reconsider validating our targets through SBTi.

To ensure that our targets are realistic, we researched our vehicle fleet electrification and heating efficiency measures together with colleagues in Germany, the Netherlands, Belgium, Sweden, Denmark, Finland, Norway and the UK, calculating, per location, the potential reduction for each measure.

In 2025, local policies for fleet electrification were adopted in the Netherlands, Belgium, Sweden, Denmark and the UK. Finland and Germany adopted a hybrid approach. In Finland, EVs are promoted through favourable tax treatment and lower total cost of ownership. In Germany we have added EVs to lease options for team leads, department leads and the management team.

884,323

93.09%

Greenhouse gas emissions

Our products represent by far the most significant Scope 3 category and emission source across all scopes. Looking only at our purchased products, they account for 90.74% of our total emissions. Other noteworthy Scope 3 categories are upstream and downstream transport, employee commute and end-of-life.

Note that the gross market-based Scope 2 emissions in this table do not include the investment in EACs over 2025.

To calculate our Scope 2 GHG emissions, we adhered to both location-based and market-based methodologies as prescribed. For location-based emissions, we used average energy generation emission factors for the defined locations, while for market-based emissions, we quantified the GHG emissions emitted by the generators from which we contractually purchased electricity, bundled with instruments. These instruments include renewable energy tariffs and Guarantees of Origins (GOs). The share of market-based Scope 2 GHG emissions linked to purchased electricity bundled with such instruments is 2.07% and this is included in the results depicted on this page.

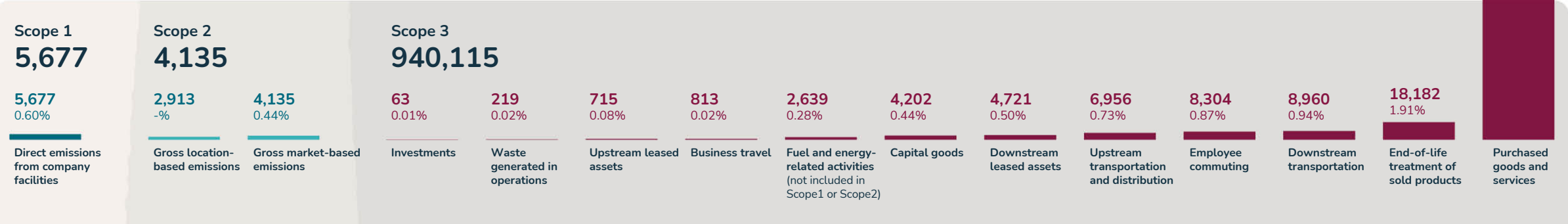
We sourced the remaining 56.62% using unbundled EACs. All certificates meet the quality criteria established by RE100 and are applied in accordance with the GHG Protocol for market-based Scope 2 reporting. This reduction is not reflected in the results.

Mediq does not have any associates, joint ventures or unconsolidated subsidiaries and is not subject to emission trading schemes.

Scope 1, 2 and 3 emissions  
of Mediq in 2025  
(in tCO<sub>2</sub>e)

Total (market-based)

949,928



Scope 3.10 (the processing of sold products) and Scope 3.14 (franchises) are excluded as these categories are not relevant for Mediq. Our products do not get processed any further after point of sale, and we do not have any franchises.

Scope 3.11 (use of sold products) is not included in the calculation due to data limitations. Acknowledging that some of our products run on electricity, and as we scale up the [GenAI product data enrichment project](#), we expect to be able to calculate this category and understand its materiality in the coming years.

You can find the breakdown of the GHG assessment at both regional and entity level in [Annex 3](#), which also includes a further breakdown of Scope 1 (stationary and mobile combustion and fugitive emissions), Scope 2 (purchased electricity, heating, steaming and cooling), and various Scope 3 sub-categories such as purchased services and flights under business travel.

Our information on gross scope 2 GHG emissions include purchased or acquired electricity, steam, heat and cooling consumed.

We update our Scope 3 GHG emissions for each significant category annually, based on current activity data (when available). Our complete Scope 3 GHG inventory will be updated at least every three years or following a significant event or change in circumstances.

The calculation of our Scope 3 GHG emissions relies on data from specific activities within our entity's upstream and downstream value chain. 17.28% of our emissions are determined using primary data sourced directly from our suppliers or other partners in our value chain.

The table below compares our 2024 GHG assessment results with the 2025 results.

|                            | 2025 [tCO2e]   | 2024 [tCO2e]   | Difference   |
|----------------------------|----------------|----------------|--------------|
| Scope 1                    | 5,677          | 7,609          | -25.40%      |
| Scope 2 (market-based)     | 4,135          | 3,727          | 10.97%       |
| Scope 3                    | 940,115        | 921,911        | 1.97%        |
| <b>Total GHG emissions</b> | <b>949,928</b> | <b>933,246</b> | <b>1.79%</b> |

For further comparison between the 2024 and 2025 results, please see [Annex 4](#).

Energy consumption and mix

Below, we present our total energy use, fossil fuel exposure, and renewable energy share.

| Energy consumption and mix                                                                                                                                            | Unit | 2025   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|
| Fuel consumption from coal and coal products (MWh)                                                                                                                    | MWh  | —      |
| Fuel consumption from crude oil and petroleum products (MWh)                                                                                                          | MWh  | 20,160 |
| Fuel consumption from natural gas (MWh)                                                                                                                               | MWh  | —      |
| Fuel consumption from other fossil sources (MWh)                                                                                                                      | MWh  | —      |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)                                                                  | MWh  | 9,708  |
| Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)                                                                                         | MWh  | 29,867 |
| Share of fossil sources in total energy consumption (%)                                                                                                               | %    | 82 %   |
| Consumption from nuclear sources (MWh)                                                                                                                                | MWh  | 902    |
| Share of consumption from nuclear sources in total energy consumption (%)                                                                                             | %    | 2 %    |
| Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh) | MWh  | 1,283  |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)                                                               | MWh  | 3,555  |
| The consumption of self-generated non-fuel renewable energy (MWh)                                                                                                     | MWh  | 620    |
| Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)                                                                                     | MWh  | 5,458  |
| Share of renewable sources in total energy consumption (%)                                                                                                            | %    | 15 %   |
| Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)                                                                                           | MWh  | 36,228 |

|                                       | 2025   |
|---------------------------------------|--------|
| Non-renewable energy production (MWh) | 20,160 |
| Renewable energy production (MWh)     | 2,253  |

Methodologies

Our carbon footprint calculates all emissions as CO<sub>2</sub> equivalents (CO<sub>2</sub>e). This means that all relevant GHGs, as stated in the Assessment Report of the Intergovernmental Panel on Climate Change (IPCC), were taken into account. These include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). Organizational system boundaries were established following the operational control approach.

Some entities have multiple locations, and these have been calculated separately, but are reported here on a consolidated basis under the relevant entity. The list of all locations and their respective entities can be found in [Annex 2](#).

The metrics for our GHG emissions and energy consumption and mix were measured by ClimatePartner in accordance with the GHG Protocol Corporate Standard. The emissions were calculated using a mix of primary and secondary consumption/activity data and emission factors researched by ClimatePartner.

In this assessment, secondary data was used only when primary data was unavailable. Emission factors were obtained from scientifically recognized databases and sources, including DEFRA, Ecoinvent 3.11, Ecoinvent 3.8, Exiobase, Fraunhofer IML, IPCC, Mobitool, 2.1, various research papers, Smart freight centre, ClimatePartner calculations and company white papers.

Despite always pursuing high-quality primary data to calculate our footprint, time or operational limitations sometimes prevent our ability to obtain it. To fill the data gaps, we made extrapolations and estimates. While this was done pragmatically, it should be noted that estimations are more likely than not to be conservative to ensure that emissions are not under-counted.

This Greenhouse Gas Assessment was calculated for 12 consecutive months from January 1 2025 to December 31 2025, with the Corporate Carbon Footprint calculated retrospectively, once the consumption data became available. In this calculation, we used a cut-off criterion of 1% per emission category and 95% of purchasing value in Scope 3.1. Nevertheless, our goal is to achieve an underlying carbon footprint that is as comprehensive and

complete as possible. In this carbon footprint calculation, a Radiative Forcing Index factor of 2 was used.

A quantitative assessment of uncertainty was not conducted. It was not possible to quantify the level of uncertainty for our emissions inventory, and it is considered insignificant for all categories.

Assumptions

In [Annex 5](#) we give a full list of the applied assumptions, but below we highlight the main assumptions made in calculating our products, as they represent the largest part of our climate impact.

Calculating product emissions

The assessment scope is based on product master data and is considered complete for the Benelux regarding its respective extraction dates. Product information was gathered from several internal sources, namely product specification documents, usage instructions, technical files, and product catalogues, as well as from MedBis, Mediq's digital ordering and information system.

A GenAI model was used to extract product composition and material data, assuming reliable identification, translation, and selection of representative Bills of Materials (BOMs). Model outputs were subsequently validated through sample data quality checks.

The extraction process prioritized the most complete BoM and applied conservative assumptions: where multiple BoMs existed, the version with the highest quantified coverage was selected, material percentages were treated as shares of total product weight, and net weight was taken directly from source data.

Following data extraction, significant data gaps remained and the dataset was further developed using estimations. Missing information was estimated using representative products within the same product category, selected on the basis of data completeness and product similarity.

Representative products were assigned at an individual product level and used to estimate missing product and material weight values, assuming that other

products in the same category shared the same gross/net weight ratio and/or composition.

For the emissions calculation, when material composition data was partially missing (up to 20%), the gap was filled using average emission factors at the lowest available product category level. When product-specific data was largely unavailable or incomplete, spend-based emission factors were applied at the same category level to ensure coverage.

Where products could not be reliably categorized, default emission factors were used as a fallback to maintain the consistency and completeness of the dataset

For spend-based calculations, it is assumed that the majority of products are manufactured in Asia.

Secondary and tertiary packaging impacts are not assessed at product level but are estimated using industry-standard default values.

Looking at the overall product emissions, 3.6% were calculated using activity data. We experienced challenges with matching data sets, and we expect this challenge to be solved in 2026, Expanding, improving and scaling up the GenAI product data enrichment project will play a pivotal role in increasing the availability of activity based data.

Circularity metrics

Resources outflows

Below we provide information about the total amount of waste from our own operations, in tons. We give the total amount of waste generated, the total amount by weight diverted from disposal, showing both hazardous and non-hazardous waste, and the subsequent recovery operation types, and the amount by weight directed to disposal by waste treatment type and the total amount summing all three types, with a breakdown between hazardous waste and non-hazardous waste.

| Waste in own operations (tons)                                              | 2025         |
|-----------------------------------------------------------------------------|--------------|
| Hazardous waste diverted from disposal due to preparation for reuse         | 0            |
| Hazardous waste diverted from disposal due to recycling                     | 70           |
| Hazardous waste diverted from disposal due to other recovery operations     | 0            |
| <b>Hazardous waste diverted from disposal</b>                               | <b>70</b>    |
| Non-hazardous waste diverted from disposal due to preparation for reuse     | 0            |
| Non-hazardous waste diverted from disposal due to recycling                 | 843          |
| Non-hazardous waste diverted from disposal due to other recovery operations | 0            |
| <b>Non-hazardous waste diverted from disposal</b>                           | <b>843</b>   |
| Hazardous waste directed to disposal by incineration                        | 0            |
| Hazardous waste directed to disposal by landfilling                         | 0            |
| Hazardous waste directed to disposal by other disposal operations           | 2            |
| <b>Hazardous waste directed to disposal</b>                                 | <b>2</b>     |
| Non-hazardous waste directed to disposal by incineration                    | 11           |
| Non-hazardous waste directed to disposal by landfilling                     | 0            |
| Non-hazardous waste directed to disposal by other disposal operations       | 1,524        |
| <b>Non-hazardous waste directed to disposal</b>                             | <b>1,535</b> |
| <b>Total waste generated:</b>                                               | <b>2,450</b> |
| Total amount of waste directed to disposal                                  | 1,537        |
| Non-recycled waste                                                          | 63 %         |
| Total amount of waste diverted from disposal                                | 913          |
| Total amount of hazardous waste                                             | 72           |
| Total amount of radioactive waste                                           | 0            |

Methodologies and assumptions

Collecting waste in our own operations was carried out through our GHG assessment, so it follows the same methodological principles and system boundaries as stated in 'Methodologies' on page 48 and the assumptions can be found in [Annex 5](#) under Scope 3.5.

The term 'average disposal waste' refers to a standard disposal method where a typical recycling share is already included for various waste categories from a CO<sub>2</sub>e perspective. For instance, materials such as glass or paper might have a 100% recycling rate, whereas plastic typically has a much lower rate. When choosing disposal options, 'average disposal' accounts for these predefined recycling shares from a CO<sub>2</sub>e perspective. However, from a resource outflows perspective, these shares of recycling are currently missing. Average disposal also includes landfill, however we are not yet able to split this from the other methods. So although no landfill is given in the table on this page, there is in fact is landfill, but the amount is unknown.

Throughout the coming years we will refine our resource outflows data (waste in own operations), start setting ambitious targets and dive into resource inflows and resource outflows (products).

# Social

Our social focus is simple: to respect people throughout our value chain. We support our employees with safe, inclusive workplaces and growth opportunities, while working to uphold and improve human rights and fair labour standards across our supply chain.



Employee engagement

71%

2024: 72%

Turnover rate

10%

2024: 12%

Satisfactory work/life balance

70%

2024: 65%



# Our people

Our people power everything we do. Across Europe, we foster engaged, inclusive and diverse workplaces that enable better patient outcomes and drive sustainable impact.

‘Our people’ covers all our employees, whether they work with patients, in warehouses, IT, finance or sourcing (and everything in between). Each and every one of them has a role to play in delivering the high-quality and sustainable healthcare solutions we are proud of. They enable continuity of care for hospitals, care institutions, primary care practices, prescribers and patients at home. Guided by our values—Caring heart, Customer drive and Champion spirit, their expertise, commitment and daily interactions with customers form the backbone of our value creation. Their dedication helps us simplify supply chains, ensure continuity of care, and drive digital and sustainable transformation across healthcare systems.

A skilled and engaged workforce is one of the key drivers of our business strategy and a cornerstone of our ESG ambitions. We recognize that our people are crucial to integrating and strengthening our ESG criteria across products, services and operations, which is why the ‘our people’ pillar of our ESG strategy focuses on developing an engaged, healthy and diverse workforce. Our commitments include prioritizing well-being, diversity, equity and inclusion, learning and development, and safe working conditions. This applies to all workforce groups, temporary or permanent, and whether they work in our offices, warehouses, on the road or where our customers are.

Our people also enable strong relationships with customers, suppliers, payers, regulators and patient organizations. Their insights help us continuously improve our product portfolio, strengthen our service offering and support the sustainability transition in healthcare.

## How we care for our people

Alongside the 'our people' pillar of our ESG strategy, we have other measures in place to ensure safe and healthy working conditions across the company. Clear standards are set out in our Code of Conduct (CoC). We offer flexible work options for office staff, and maintain a company-wide health strategy supported by local health ambassadors. Activities such as Vitality Week, local sports events, and team gatherings help promote well-being throughout the year.

Besides a mandatory CoC training, Mediq actively fosters diversity, equity and inclusion (DE&I), through a dedicated DE&I Policy and two active employee resource groups. Employees have multiple trusted channels through which they can voice concerns, including an independent third-party reporting mechanism and robust investigation and remediation processes where necessary. These initiatives are elaborated on later in this chapter.

Listening to our people is central to our approach. Our annual engagement survey guides improvement actions at company, country and team level. Daily dialogue between employees, managers and HR ensures ongoing feedback and connection.

We invest in growth and development through a European learning platform, local training opportunities and a leadership development programme. Our recruitment teams and talent development resources help ensure we attract and retain the skills needed for a changing healthcare environment.

And we adapt these people initiatives to local needs, assisting colleagues in offices, warehouses and home care roles with fair, responsible and supportive people practices. Through these efforts, we care for our people so they are enabled to care for patients and healthcare professionals across Europe.

## Key achievements in 2025

- Participation in our employee engagement survey was the highest ever (86%), and our engagement score remained high at 71%.
- For the first time, in 2025, we celebrated Vitality Week in all our countries, with activities ranging from participation in sports events, workshops around financial fitness and office yoga lessons, to walking competitions and 'healthy recipe' swap events.

- We also carried out a baseline assessment diversity questionnaire which revealed a need for stronger visibility from employee resource groups, clearer communication from leadership and more transparency around career development and pay.

## Employee engagement

### Processes for engaging with our people and their representative bodies

Employee insights inform the ongoing improvement of people-related processes, organizational culture and the implementation of strategic initiatives.

Operational responsibility for ensuring that our workforce is engaged, and that their insights resulting from this engagement inform our approach to managing impacts on our own workforce lies with the Human Resources function, which enables our managers to help our employees perform to the best of their abilities. The most senior role accountable for this process is the Chief Human Resources Officer (CHRO), who oversees the engagement mechanisms, ensures integration of insights into impact management, and reports outcomes to the Executive Committee (ExCo) and other governing bodies.

While our overall strategy is defined at Group level, employee feedback plays a significant role in shaping how our strategy is executed. Employees' insights inform the ongoing improvement of people-related processes, organizational culture and the implementation of strategic initiatives.

We integrate workforce perspectives into our decision-making through several structured engagement channels. Insights from the annual employee engagement survey are used to inform and inspire management decisions on topics that affect the workforce. In addition, we regularly consult employee resource groups for input on potential decisions, ensuring that we consider diverse perspectives from across the organization. At regional level, health ambassadors collect feedback from local teams on their well-being needs. This input is translated into regional actions, with outcomes directly guiding prevention initiatives and support measures. We also consult works councils if organizational or policy changes are proposed, ensuring that employee interests are represented and embedded in key decisions. Furthermore, regular interaction between HR and employees gives Mediq the 'people perspective' in an informal way.

Speak Up

A formal Speak Up mechanism and Integrity Procedure is always available to all employees, to confidentially report violations of the Code of Conduct, such as potential human rights violations or concerns.

Employee engagement survey

Mediq conducts an annual employee engagement survey covering the following topics: engagement, enablement, physical and psychological safety, inclusion, team productivity, ownership, teamwork, team leadership, employer excellence, Net Promotor score, work/life balance, alignment with business strategy and overall engagement. Based on survey outcomes, we organize improvement initiatives on Group, entity and team level. The following year, the survey circles back on whether these outcomes were implemented, and improvement initiatives executed.

The results of the survey are reviewed at Group, entity and team level. Based on these insights, each level develops and implements targeted improvement initiatives to enhance employee experience and organizational performance. The questionnaire also helps us assess the effectiveness of efforts related to our own workforce.

This year, participation in our employee engagement survey was the highest ever (86%), and our engagement score remained high at 71%. The outcomes indicated that our employees show a strong sense of commitment and find great meaning in the work they do. They speak positively about the supportive social environment, and deeply value the strong collaboration in their teams. Managers are leading by example, creating clarity and fostering trust. Additionally, our company culture is steadily evolving to become increasingly inclusive and more focused on open, constructive feedback. The survey also revealed that some organizational work processes present challenges. Our employees continue to experience a high workload, which can sometimes affect work/life balance and make work feel less energizing.

Employee resource groups

Mediq gains insights into the perspectives of potentially vulnerable groups across its workforce through two active employee resource groups: the Women Empowerment Group and the LGBTQIA+ Group. Both groups include members from different countries and organize activities throughout the year to raise

awareness among employees and leadership about potential biases, to promote inclusion, and to encourage broader participation in diversity-related initiatives. We have allocated an annual budget for our employee resource groups. Over 30 employees volunteer in these groups, giving their time to awareness and inclusion initiatives. We previously had an employee resource group focused on ethnic background but this is currently inactive due to limited participation.

We also have health ambassadors, or ‘first aiders’, in place across countries. These colleagues make themselves available to employees who feel unwell, either mentally or physically, and are considered to be the ‘eyes and ears’ of the company, providing ongoing insights and summaries to HR about employees’ well-being.

Works councils

Mediq maintains formal employee representation structures in several countries. Trade union agreements are in place in the Netherlands and Germany, where we also have works councils, which serve as structured platforms for employee participation. Engagement with trade unions and works councils provides Mediq with formal, trusted and continuous channels for understanding workforce perspectives and upholding employee rights. These bodies allow for rights-based consultation, early identification of workforce-related risks, and collaborative approaches to addressing organizational issues.

Our regular interactions with works councils cover a broad range of organizational and policy matters. Topics discussed in our engagement with trade unions vary, but consistently include negotiations on wage-related issues.

Regular interaction

Continuous feedback is collected through regular interactions between employees and their managers, as well as through engagement with HR, ongoing, day-to-day dialogue with managers and HR on issues related to their working environment, including human rights. Mediq maintains ongoing dialogue with our employees and integrates their perspectives into day-to-day decision-making.

## Mediq's policies covering our people

### Code of Conduct

Employees' human rights are safeguarded through our Code of Conduct (CoC), which serves as the guiding framework for ethical and legally compliant operations. The CoC outlines the values, behavioural standards and expectations for all employees and provides practical guidance for ethical decision-making in day-to-day business activities; it also outlines our commitment to key labour and human rights principles, including maintaining a safe workplace, preventing violence, ensuring an alcohol- and drug-free working environment, upholding human rights, prohibiting discrimination and harassment, and fostering diversity and inclusion.

The Code affirms that every employee should have the opportunity to reach their full potential and contribute to Mediq's success, regardless of race, colour, ethnicity, national origin, gender, sexual orientation, age, religion or disability. These principles apply to all stages of the employment relationship, including recruitment, hiring, training, promotion, compensation, and all other terms and conditions of employment.

Our commitments are informed by the following international standards and conventions:

- the International Labour Organization (ILO) Conventions 29 and 105 on forced and compulsory labour;
- ILO Conventions 87, 98, 135 and 154 on freedom of association and the right to collective bargaining;
- the United Nations (UN) Convention on the Rights of the Child, and ILO Conventions 138, 182, 79 and ILO Recommendation 146 on child labour;
- ILO Conventions 100 and 111 and the UN Convention on the Elimination of All Forms of Discrimination Against Women on non-discrimination;
- UN Covenant on Civil and Political Rights, Article 7, prohibiting cruel, inhumane, or degrading treatment;
- ILO Convention 155 and ILO Recommendation 164 on occupational health and safety;
- ILO Convention 131 on wage principles;
- ILO Conventions 1 and 14 on working hours;
- UN Covenant on Civil and Political Rights, Articles 1 and 2, on the rights of marginalized populations.

Mediq does not currently operate a formal process to continuously assess alignment with these standards. However, potential violations of the principles are part of management's day to day responsibility. Of course, as outlined above, our Speak Up and Integrity Procedures, which provide confidential and accessible channels for reporting and follow-up, are available at all times (see chapter '[Governance](#)').

While these frameworks guide our approach, we do not yet fully align with the UN Guiding Principles on Business and Human Rights (UNGPs).

Our CoC includes explicit provisions addressing the prohibition of child labour and compulsory or forced labour; it does not (yet) contain specific reference to human trafficking. For more detailed information about the Code of Conduct see chapter '[Governance](#)'.

### Diversity, Equity and Inclusion (DE&I) Policy

Besides our Code of Conduct, our DE&I Policy promotes equal treatment for all employees, irrespective of personal or demographic characteristics. This policy explicitly recognizes and values a wide range of personal characteristics and perspectives. The policy covers diversity dimensions including, but not limited to, race, ethnicity, cultural background, colour, gender, sexual orientation, gender identity, disability, age, neurodiversity, religion, political opinion and social origin.

By encompassing all of these characteristics, the DE&I Policy fully addresses the diversity attributes required under the ESRS and aims to promote an inclusive and equitable working environment for all employees.

The policy elaborates on the importance of equal treatment and defines how diversity, equity, and inclusion are applied within our organization; it aims to foster an open and inclusive culture, free from discrimination and both conscious and unconscious bias. The policy aims to ensure that all employees understand our expectations, values, and norms with regard to creating an inclusive workplace. To aid implementation, employees have access to a in-house FlowSparks DE&I training module, providing practical examples and real-life scenarios to help employees recognize and prevent exclusion or discriminatory behaviour.

## Equal Pay Policy

As a third policy covering our people, Mediq also maintains an Equal Pay Policy, which aims to ensure pay equity and promotes structural transparency in compensation practices.

## How we report and handle misconduct

Issues relating to potential breaches of the CoC or inappropriate behaviour can be reported through our Speak Up channel or Integrity Procedure. For general matters or work-related questions, employees may contact their manager or HR representative directly. In case this is not sufficient, our people can access an independent third-party reporting mechanism.

Information on how to report concerns or potential violations is made accessible to all employees through both physical and digital channels. In the physical workplace, posters are displayed in common areas, such as elevators, kitchens and other shared spaces, providing general information and QR codes that link directly to the Speak Up line. For all our colleagues this is available in their own language.

In the digital workplace, employees can access the relevant information by navigating to the HR policies section on the company intranet, where we clearly outline the Speak Up procedure and related reporting channels. These policies are translated to the local language.

Reports are passed on either to the CEO or the Chairman of the Supervisory Board (SB) and the employee who filed the report. The decision on whether to initiate an investigation is made by the CEO for all matters not involving the CEO or CFO, while reports concerning these roles are assessed by the Chairman of the Supervisory Board. In general, Mediq initiates an investigation, either conducted internally or by an external specialist, to establish the facts of the case. Throughout the process, safeguards are in place to protect the confidentiality and well-being of the reporting employee.

Complaints are classified according to topics laid down in the CoC, such as discrimination, corruption, workplace violence, alcohol or drug use and environmental violations. These complaints are logged by our confidential advisor and integrity officer and shared with the Audit Committee on a quarterly basis.

Within eight weeks, the staff member is informed (either in writing or via the reporting helpline) of the official outcome. If the employee disagrees with the response, or if no response has been received within the expected timeframe, they have the option to escalate the matter through the reporting helpline. Based on the findings of the investigation, and the severity and circumstances of the case, remedial actions may include mediation, suspension or immediate dismissal. We assess the effectiveness of the remedy by regularly checking in with the employee who submitted the complaint to ensure that the issue has been resolved satisfactorily.

This procedure is part of the entity-wide controls embedded in the Mediq Control Framework and is tested by Internal Audit annually. In our annual employee engagement survey, employees are asked about familiarity with the policies, and every year, all employees follow a training on both the CoC and the underlying policies.

In 2025, Mediq conducted an internal awareness campaign to promote the Speak Up mechanism and Integrity Procedure. The campaign focused on clarifying reporting procedures and ensuring ease of access to the whistleblower function for all employees.

Concerns around broader topics such as organizational processes, psychological safety and team dynamics can be raised through our annual **employee engagement survey**, which provides an important platform for employees to share insights, experiences and opportunities for improvement.

Defined impacts, risks and opportunities and how we manage them

Governance of IROs

Mediq has defined action plans, programmes and resource allocations to manage material IROs related to our own workforce, which are fully aligned with our HR strategy and the 'our people' pillar of our ESG strategy. They are overseen through dedicated governance, budgets and continuous monitoring mechanisms.

Our CHRO (one FTE) has executive responsibility for HR strategy execution and for delivering the 'our people'-related components of the ESG strategy. Our ESG manager (one FTE) is responsible for coordinating the ESG programme. This includes coordinating workforce-related initiatives, supporting employee resource groups and facilitating their activities (for which we allocate an annual budget), and collaborating with HR on the implementation of the Health Strategy and engagement initiatives.

Managing actual positive impacts

Alongside the initiatives listed above, such as our Code of Conduct compliance training, DE&I awareness trainings and backing our employee resource groups, we aim to foster good working conditions and employee well-being by implementing a comprehensive Health Strategy covering physical, mental, social and financial well-being, a Group-wide network of health ambassadors, the adoption of safe working conditions, fair pay practices, flexible working hours for office staff and leave for informal caregiving. Mediq also operates local well-being programmes such as Vitality Week, provides free fruit in office locations, and invites participation in sports events and team activities.

Below, we list the positive human rights and other impacts that our Double Materiality Assessment (DMA) revealed to be most material to our people, together with our approach to addressing them.

Equal treatment for all (actual positive impact)

Mediq creates a positive impact, in ways listed below, by promoting equal treatment and workplace equity for all employees through policies and programmes, including initiatives specifically for LGBTQIA+ colleagues.

- Our CoC clearly states that all employees must be treated equally and prohibits all forms of discrimination. The Code is aligned with the UN declaration of Human Rights and relevant ILO conventions.
- Our DE&I Policy reinforces these principles, enabling a culture that helps prevent discrimination.
- Employees can report concerns through the Speak Up mechanism and Integrity Procedure.

Allocated resources to promote equity and equal opportunities for all employees include a budget to maintain the DE&I Policy, a budget and volunteer provision for the employee resource groups, and ESG Manager oversight and coordination.

Working conditions and equal treatment (actual positive impact)

Mediq contributes positively to the well-being of its employees, in ways listed below, by providing safe working conditions, fair pay, flexible working arrangements for office-based staff, and leave to care for relatives.

- Embedding measures in the Culture and Organization pillars of our HR Strategy that aim to empower engaged, healthy and diverse teams.
- Conducting an annual employee engagement survey, followed by company-wide and team-specific improvement initiatives.
- Incorporating equal treatment principles in our CoC, DE&I Policy and Equal Pay Policy.

Allocated resources to foster employee well-being and satisfaction include: investments in health and well-being programmes aligned with the four-pillar Health Strategy (physical, mental, social, financial); development and implementation of the DE&I Policy and Equal Pay Policy; and training on topics such as bias and inclusive behaviour.

Working conditions and equal treatment for temporary staff (actual positive impact)

Mediq helps temporary staff by:

- anchoring the topic of temporary staff in the Culture pillar of the HR Strategy, which promotes a diverse and inclusive workforce;
- reinforcing the topic in our DE&I Policy, equitable treatment for all colleagues, regardless of diversity traits;
- offering equitable or tailored working conditions for those with a greater distance to the labour market, across offices and warehouses.

Allocated resources for temporary workers include additional guidance or support for temporary staff where needed to enable successful job performance.

Although the topics of engaged, healthy and diverse people did not directly stem from our DMA, they are the focus areas of our ESG strategy’s ‘our people’ pillar.

**Planned actions to enhance positive impacts**

**Equal treatment for all (actual positive impact)**

Mediq contributes positively to workplace equity by offering equal opportunities and conditions to all employees and by backing initiatives such as our employee resource groups. Future actions: continuing to organize awareness-raising activities in collaboration with the employee resource groups, and ongoing delivery of annual Code of Conduct compliance training for all employees.

**Working conditions and equal treatment (actual positive impact)**

Mediq helps facilitate employee well-being by providing safe working conditions, fair pay, flexible work arrangements for office employees and care-related leave. These measures contribute to higher engagement and healthier, more satisfied employees. Future actions: continuing to organize well-being and inclusion-related activities together with employee resource groups; continuing the annual Code of Conduct compliance training, reinforcing expectations around equal treatment and workplace behaviour.

**Working conditions for temporary staff (actual positive impact)**

Mediq also aims to create a positive impact by offering equitable or tailored working conditions for temporary staff, including individuals with a greater distance to the labour market. Future actions: continuing the employment and inclusion of people with a distance to the labour market across relevant roles in offices and warehouses.

**Managing potential negative impacts**

Below, we list the potential negative human rights and other impacts that our DMA revealed to be most material to our people, together with our approach to addressing them.

**Data privacy (potential negative impact)**

Improper handling of personal employee data could lead to data leaks, negatively affecting employee rights and potentially exposing them to harassment by customers or patients. Mediq mitigates these risks related to data privacy and information security as listed below:

- We maintain dedicated security and data-protection roles.
- We invest in our IT and data-security systems.
- We provide ongoing related trainings and organize bi-annual privacy awareness months with targeted activities in offices.

Allocated resources to prevent data privacy breaches include: investments in IT and data security systems; a dedicated Chief Information Security Officer (one FTE); a Cyber Security Analyst (one FTE); and a Senior Data Protection Officer (one FTE) responsible for data protection oversight and compliance.

**Working conditions and labour shortages (potential negative impact)**

Mediq address risks related to talent shortages, workload pressure and workforce turnover by:

- investing in a structured talent acquisition function, with six FTEs and a strong employer brand supported by modern HR policies;
- operating our own learning platform and talent development programmes, including an annual leadership programme;
- continuing to attract and retain talent to limit prolonged vacancies.

Allocated resources to address the risk of labour shortages include a recruitment team comprising six FTE talent acquisition and resourcing specialists and one FTE manager; an investment in talent development, including the company’s learning platform, managed by one FTE at Group level and supported by several local HR resources; and annual leadership development programmes for managers and leaders to strengthen leadership capabilities and aid retention.

**Planned actions to address potential negative impacts**

**Data privacy (potential negative impact)**

Improper handling of personal employee data could lead to data leaks, negatively affecting employee rights and potentially exposing them to harassment by customers or patients. Future actions: continued employee training on privacy and information security; twice-yearly privacy awareness

months across offices, including targeted activities to reinforce secure data-handling practices.

**Working conditions and labour shortages (potential negative impact)**

Difficulties in attracting sufficient qualified staff, combined with high absenteeism or turnover, may increase work pressure and negatively affect working conditions. Future actions: continued focus on attracting and recruiting talented colleagues to maintain staffing levels and reduce the risk of prolonged vacancies.

**Managing material risks**

**Working conditions (risk)**

Mediq faces the risk of being perceived as a traditional employer, which, in combination with labour-market tightness, may impede the ability to attract and retain qualified employees. This is mitigated in the following ways:

- We have modernized our HR policies, including the introduction of a Sabbatical Policy and a Working-from-Abroad Policy.
- The annual employee engagement survey includes questions related to perceived workload and overall employee sentiment regarding Mediq as an employer, providing insights into the effectiveness of our measures.

Our DMA did not identify any material opportunities relating to impacts on its own workforce.

**Monitoring the effectiveness of actions**

Mediq monitors and assesses the effectiveness of our actions and initiatives through the annual employee engagement survey. We also maintain a continuous dialogue with employees through day-to-day interactions. These conversations offer valuable qualitative feedback on how employees perceive ongoing actions and where additional measures may be required. Furthermore, our Speak Up channel and Integrity Procedure act as mechanisms for reporting potential violations and include follow-up check-ins with individuals who file complaints to ensure that remedial actions are effective.

**Actions related to the ‘our people’ pillar of the ESG strategy**

As explained in ‘About this report’, we combine new, CSRD-related elements with legacy items in this report. This section contains some legacy items—

activities related to the focus areas of the ‘our people’ pillar of the ESG strategy: engaged, healthy and diverse people.

**Engaged people**

We aim to ensure that all team members are aligned with our mission and vision, fostering a culture of enablement and empowerment while creating opportunities for personal and professional development. For outcomes see sub-chapter ‘Our people: metrics’, where we detail the outcomes of our 2025 employee engagement survey. Employee feedback provides us with a strong foundation for understanding what matters most to our people and what actions will make the biggest difference to engagement.

Besides the engagement survey, voluntary turnover also indicates employee engagement; during 2025 this was 10%. We have marked 10% as our target since we consider some turnover healthy to the company. This number reflects a normal situation to us.

**Healthy people**

We aim to create a work environment that promotes a healthy lifestyle, and we are committed to the overall well-being of our team, both on and off the job. To help realize this commitment we have a health strategy with four pillars: physical, mental, social and financial health.

The success of this strategy is reflected by the self-reported satisfaction with work/life balance which was given as 70% in the yearly engagement survey. Furthermore, activities linked to our health strategy are organized across the company. These are summarized below per country.

**UK**

To contribute to physical health, the UK launched Spark, a digital well-being platform. Vitality Week offered a wide range of activities including a cycling challenge, dance and taekwondo sessions, recipe-sharing and charity fundraising. For mental health, the organization marked Mental Health Awareness Week with scavenger hunts, walks, cake sales, raffles and activities promoting Mental Health First Aiders. Relaxation was encouraged through board games and colouring stations. Financial well-being was encouraged through onsite visits from Personal Group to demonstrate the benefits of the HAPI App.

The UK also delivered a wide range of social health and community initiatives, contributing £7,000 in time and resources to Social Value activities and £3,000 in donations to help combat Alzheimer’s and to the Castle Donington Volunteer Centre.

The Early Careers Programme welcomed four apprentices, one graduate and three interns, while 15 Donington College students participated in an ‘Unbox Your Life’ work experience project. Senior leaders facilitated mock interviews at local schools and a presentation at Ripley College on apprenticeship pathways. A newly formed Social Committee also organized the first Family Fun Day, attended by 165 employees and their families.

**Netherlands**

The Netherlands organized a comprehensive Vitality Week and participated in the Singelloop run. HR provided manager training on preventing and managing sick leave, and further well-being measures included free fruit, implementation of the national Arbobeleid, and offering custom-made hearing protection for colleagues in Bleiswijk. Employees also continued to have access to PM Verzuim for absence and reintegration support, and an Integrity Officer was appointed to strengthen workplace trust. Financial well-being was enhanced through a partnership with Diffit, offering a financial fitness helpdesk and themed webinars.

**Baltics**

The Baltics implemented several well-being initiatives, including Vitality Week, a walking challenge, and participation in marathon-type events. Activities included online sports sessions, a pension-focused financial health workshop, a bike ride, morning run and a ‘vitality bingo’. Walking challenges encouraged colleagues to track steps and engage in friendly competition. Financial well-being was encouraged through education sessions on second-pillar pension schemes.

**Nordics**

All Nordic countries hosted a joint Vitality Week with a cross-country step competition and locally tailored activities. Sweden provided an annual SEK 5,000 health benefit, while Norway and Denmark offered health insurance, with Denmark also providing access to an on-site gym. Across the region, we sponsored running and walking events, including Sweden’s Blodomloppet. Nordic Social Clubs remained active, organizing seasonal events such as

Halloween lunches and Christmas sweater competitions to foster employee engagement.

**Diversity**

We aim to build a workforce that reflects the diverse backgrounds, perspectives and experiences found in the world around us. To help realize this commitment, we have a DE&I policy that defines what diversity, equity and inclusion mean at Mediq and outlines everyone’s responsibilities, along with clear guidance on how to report potential misconduct.

We uphold three indicators of diversity: gender ratio, percentage of people who feel they can be themselves at work, and percentage of people who feel they can succeed at Mediq regardless of their background.

The gender ratio remained more or less the same compared to previous years. Indicating a gender diverse workforce with a slight skew to female. The management team has equal distribution between male and female. Only the top management remains skewed to male. People who reported they were able to be themselves at work did slightly decrease, however they are still in the majority. We are proud that those who feel they can succeed at Mediq, regardless of their background, increased by 11%. This is most likely caused by our awareness campaign related to the Code of Conduct, Speak Up mechanism and Integrity Procedure. The campaign focused on clarifying reporting procedures and ensuring ease of access to the whistleblower function for all employees.

We also have two active employee resource groups both promoting diversity, equity and inclusion within Mediq. Both groups organized several activities during 2025, summarized below.

**LGBTQIA+**

In 2025, our LGBTQIA+ Group expanded its visibility and engagement across Europe. Membership grew significantly, reflecting increased momentum and inclusion within the organization. Key awareness dates—such as the International Transgender Day of Visibility, Lesbian Visibility Day, and IDAHOBIT—were marked with coordinated internal messaging. Pride Month was celebrated company-wide with Mediq Pride-themed tote bags and company messaging on LinkedIn. Community members posted pictures from their local Pride parades, with their tote bags, on Mediq’s Viva Engage

community platform. The LGBTQIA+ Group also hosted a company-wide Open Doors session on National Coming Out Day, fostering dialogue and authenticity at work. Mediq’s Chief Financial Officer led the event and shared personal stories for inspiration. Mediq deepened its collaboration with Workplace Pride, participating in the annual benchmark and attending the international conference to align with global best practices. Collectively, these actions underline Mediq’s commitment to creating a safe, inclusive and welcoming workplace for all.

**Women Empowerment Group**

The Women Empowerment Group organized a bias training for the entire company. During this session two members of the group gave a training on ‘50 Ways to Fight Bias’. This was an interactive training to empower employees to identify, understand and challenge bias head-on. Over 100 colleagues from all entities joined the training. To celebrate International Women's Day on March 8, the group organized a social media campaign: # ShelsMediq, aiming to put women at Mediq in the spotlight. In total, 27 posts were shared using the #ShelsMediq. The group also launched the first gender diversity questionnaire at Mediq to set a baseline and find points of improvement. The questionnaire revealed that gender equality is a topic people care about, but not everyone feels well-informed or equally supported. There is a need for stronger visibility, clearer communication from leadership, and more transparency around career development and pay. These insights gave our Women Empowerment Group concrete starting points to move from intention to action.

## Interview

A portrait of Eveline de Wit, Chief Human Resources Officer (CHRO) of Mediq. She is a middle-aged woman with shoulder-length brown hair, wearing a dark blue jacket over a white collared shirt. She is looking slightly to the right of the camera with a gentle smile. The background is a blurred indoor setting with warm lighting.

“We don’t deliver fashion, we deliver products that could save lives, and that’s why our people are so important.”

Eveline de Wit  
CHRO

# A message from our CHRO

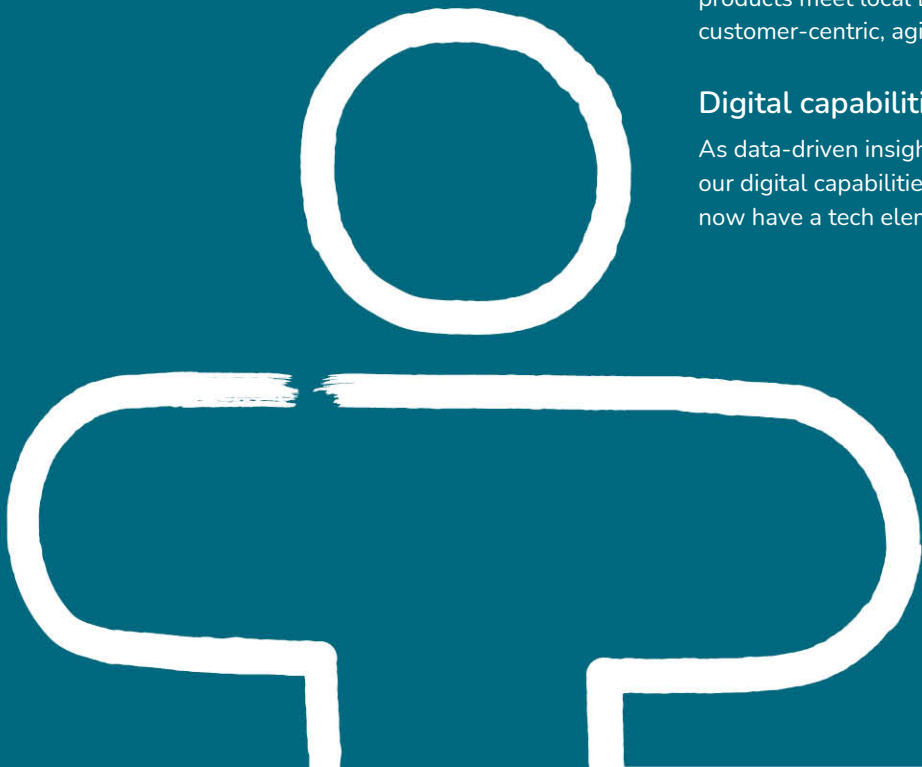
Chief Human Resources Officer (CHRO) Eveline de Wit says that in 2025 ‘everything came together’. “People increasingly want to do meaningful work, be part of a purposeful organization. Now that we’ve stepped up our ESG efforts, Mediq—as a leading healthcare company—can provide that.”

“We are in the business of caring for people, and we need caring people to do that. It hasn’t always been easy to attract top talent to healthcare, but in 2025 everything came together. When I joined Mediq eight years ago, this wasn’t necessarily the most attractive industry to work in. Other sectors like FMCG—fast-moving consumer goods, or energy, were perceived as more appealing. But after COVID, more and more people wanted to work in a purposeful, meaningful environment. In 2025, as global geopolitics grew increasingly volatile, this trend only escalated. More and more people want to build their career and do something that really makes a difference. We can offer them that, especially now that ESG principles are embedded in our business.

## Enterprise perspective

The demand for transparently ethical employers became even more evident in 2025. When we started our ESG journey, we spent a lot of time creating awareness and a common ground of urgency. Now, our people are really excited. Sustainability is materially important to Mediq, in terms of our environmental, product sustainability and social impact. All our stakeholders are required to meet strict sustainability, quality and ethical standards, which must be demonstrably proven. Our quality requirements are exceptionally high because of the nature of what we do. We’re directly affecting patients. We don’t deliver fashion, or furniture, we provide products that could save lives, and that’s why our people are so important.

“Participation in our employee engagement surveys soared in 2025. People are truly proud to be part of this company.”



Sustainability now touches everything we do, so we need people in every function who understand how their decisions and actions impact our long-term sustainability—people with an enterprise perspective, who can see the entire organization as an interconnected system rather than isolated efforts.

Encouraging collaboration

This is one of the reasons we actively encourage collaboration. Our industry is complex, partly because we have such a broad range of stakeholders—patients, caregivers, insurers, governments, patient organizations, each with different needs. Caregivers for instance want innovative products, and that’s where sourcing comes in; but they also need market understanding, which comes from sales; together they can target new products to meet the needs of a particular caregiver in a specific area. Another good example is the Nordics, where the market is largely driven by tenders, which demand product, price and ESG qualifications. A cross-functional team is not just familiar with suppliers from different geographies, but knows customer needs, and whether products meet local ESG requirements. This way of working keeps us customer-centric, agile, efficient and effective.

Digital capabilities

As data-driven insights increasingly shape our strategy, we are fast growing our digital capabilities. While AI may not be a leading skill in every role, all jobs now have a tech element. So we take a tailored approach.

For certain roles we recruit capabilities from the market, for others we offer training programmes and digital learning opportunities. And we consult external companies to bridge any knowledge gaps we identify. We spend a serious amount of time ensuring our intel is up to date.

Proactive DE&I

And then there’s the ‘human’ side. We strive for a workforce that reflects the wide variety of backgrounds, perspectives, and experiences that the world has to offer. We aim to create an inclusive culture where everyone feels safe, valued and respected. In 2025 we reached out to our two employee representation groups, the Women Empowerment Group and the LGBTQIA+ Group, to find out what we could do to make them feel even safer, more included. One suggestion that came back was to participate in the Workplace Pride Global Benchmark, so we have done that. I think it’s important to stress that these are not part of a pan-European top-down programme, but a ‘bottom-up’ initiative, really geared to employees’ needs and fully supported by management teams.

Shifting concerns

Being in the healthcare industry, health and well-being is a big topic for us, and again, we adapt to the needs of our employees. Last year, alongside our health and vitality weeks highlighting exercise and nutrition, we introduced ‘mental first-aid groups’ that employees can reach out to if they’re not in a comfortable spot psychologically. And my leadership team, located in all businesses, actively listens out for any concerns, which can shift depending on the external environment.

Like I said earlier, people are looking for more purposeful employers because of the tension and complexity in the world. We’ve always been a purposeful company but we have stepped up our ESG efforts and are transparent and communicative about them. We see that it lands well. In 2025, participation in our employee engagement surveys shot up from 81% the previous year to 86%—even 90% in some areas. We see that people are truly proud of being part of this company.”

Our people: metrics

The table below provides a comprehensive breakdown of our total employee count (2,776), categorized by gender, country and employment status (part-time or full-time employment).

| Country         | Male     |          | Female   |          |
|-----------------|----------|----------|----------|----------|
|                 | Fulltime | Parttime | Fulltime | Parttime |
| Germany         | 127      | 23       | 243      | 207      |
| United Kingdom  | 205      | 8        | 140      | 18       |
| The Netherlands | 287      | 105      | 162      | 373      |
| Estonia         | 18       | 1        | 25       | 3        |
| Lithuania       | 58       | 0        | 95       | 1        |
| Denmark         | 47       | 0        | 82       | 4        |
| Finland         | 65       | 1        | 72       | 3        |
| Sweden          | 112      | 15       | 92       | 10       |
| Norway          | 27       | 0        | 21       | 0        |
| Belgium         | 14       | 0        | 39       | 20       |
| Hungary         | 2        | 3        | 0        | 5        |
| Switzerland     | 6        | 3        | 11       | 13       |
| Latvia          | 2        | 0        | 7        | 1        |
| Total employees | 970      | 159      | 989      | 658      |
| Total %         | 35 %     | 6 %      | 36 %     | 24 %     |

The figures are reported in terms of head count, at the end of the reporting period. When we ask employees to fill in information about their gender, they can select ‘female’, ‘male’, ‘unknown’, ‘undeclared’ or ‘other’. In 2025 only ‘male’ and ‘female’ were selected.

The gender distribution in percentage at top management level (C-suite minus one) is 25% female and 75% male (representing 3 and 9 persons respectively).

The distribution of employees by age group: under 30 years old; 30-50 years old; over 50 years old, is displayed in the following table.

| Age distribution of employees |           |         |
|-------------------------------|-----------|---------|
|                               | Numerical | % value |
| Age                           |           |         |
| < 30                          | 332       | 12 %    |
| 30 - 50                       | 1478      | 53 %    |
| > 50                          | 957       | 35 %    |

In the age distribution table above, we are missing nine values as these ages are unknown.

The percentage of our employees eligible for family-related leave is 100%, determined by local legislation.

On the next page, you will find our KPIs which we have monitored over the years. They indicate three important focal points: employee engagement, health and diversity. Part of the results stem from our yearly employee engagement survey, and others are monitored in our HR systems.

| Field      | KPI                                                                        | Definition                                                                                                                                                                                                                                                                                                                                    | 2024 (FY)                                                                   | 2025 (FY)                                                                 | Delta 2024 vs. 2025                                                         | Target                                                                                       |
|------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| Engagement | Employee engagement (%)                                                    | Employee engagement score as measured per survey                                                                                                                                                                                                                                                                                              | 72%                                                                         | 71%                                                                       | -1%                                                                         | On par, or better than, the benchmark                                                        |
|            | Turnover rate (%)                                                          | Number of employees who voluntary leave Mediq/average number of employees *100                                                                                                                                                                                                                                                                | 12%                                                                         | 10                                                                        | -2                                                                          | No more than 10%                                                                             |
| Health     | Short- and long-term absence (%)*                                          | Percentage of employees registered with short- (<6 weeks) and long- (>6 weeks) term absence/average number of employees *100                                                                                                                                                                                                                  | NA                                                                          | NA                                                                        | NA                                                                          | On par, or better than, the country-specific benchmark                                       |
|            | Work life/balance**                                                        | Self-reported (0-100 scale) satisfactory work/life balance as measured per engagement survey                                                                                                                                                                                                                                                  | 6.5                                                                         | 70                                                                        | NA                                                                          | On par, or better than, the benchmark                                                        |
| Diversity  | Gender ratio in general, management and higher management population (%)   | Number of men working in general population, (management or higher management)/number of employees in general population (management or higher management) * 100<br>number of women working in general population (management or higher management)/total number of employees in general population(or management or higher management) * 100 | General: 40% : 60%<br>Management: 52% : 48%<br>Higher management: 58% : 42% | General: 41% : 59%<br>Management 49% : 51%<br>Higher management 61% : 39% | General: +1% : -1%<br>Management: -3% : +3%<br>Higher management: +3% : -3% | 40% representation of one gender (especially in management and higher management population) |
|            | People who feel they can be themselves at work (%)                         | Question in engagement survey (Y / N)                                                                                                                                                                                                                                                                                                         | 86%                                                                         | 83%                                                                       | -3%                                                                         | 100                                                                                          |
|            | People who feel you can succeed at Mediq regardless of your background (%) | Question in engagement survey (Y / N)                                                                                                                                                                                                                                                                                                         | 76                                                                          | 87                                                                        | 11                                                                          | 100                                                                                          |

General remark related for all KPIs: Bearing the explanations in [Annex 6](#) in mind, we provide this report with the following disclaimer: no claims as to the accuracy are made, and no rights or obligations can be derived from the contents of this report

\* This data is still not available on a Group level despite several improvement initiatives.

\*\* The answer option for this question changed to 0-100 to be able to provide a percentage. This change disables comparison with the previous year.

Our Code of Conduct  
was signed by:

**100%**

MOB suppliers

**62%**

non-private label trade suppliers

**79%**

non-trade suppliers

Suppliers that have  
gone through our risk  
assessment process

**100%**

MOB suppliers



# Responsible sourcing

Mediq depends on global supply networks to deliver safe, high-quality medical products and care-enabling services. This position creates both an opportunity and a responsibility: to ensure that every product entering the healthcare system is produced ethically, responsibly, and with respect for the people and environments behind it.

## Affordability and ethics go hand-in-hand

Mediq's value proposition is deeply rooted in facilitating affordable, efficient healthcare systems. Yet affordability cannot come at the expense of the dignity and well-being of the people who make our products. Responsible sourcing ensures that the pursuit of lower costs does not lead to compromised human rights or unsafe working conditions upstream. It enables us to meet our commitment to deliver reliable care while ensuring that the health of European patients does not rely on unethical practices elsewhere in the world.

## Responsible sourcing protects integrity and continuity

High-quality sourcing is essential for continuity of care, which is one of the most important contributions Mediq makes to healthcare systems. Ensuring that products are manufactured safely, transported responsibly, and delivered reliably reduces the risk of supply interruptions, product failures, or quality challenges that could impact patient outcomes. This aligns directly with Mediq's mission to deliver the right and the most efficient outcomes to European healthcare by providing products, services and solutions.

## A shared responsibility across the healthcare ecosystem

Strengthening sustainability and resilience in healthcare requires collaboration across all actors in the value chain: manufacturers who commit to responsible production, distributors who enforce ethical standards, healthcare providers who demand transparency, and policymakers who support sustainable procurement. Because of our role as an integrator, we are at the centre of this collaboration. By embedding responsible sourcing into our operations, we not only safeguard workers in our supply chain but also help drive more sustainable, efficient, and robust healthcare systems across Europe.

## Managing responsible sourcing

Within Mediq we have two groups of suppliers: trade and non-trade. Trade suppliers are product suppliers and can be subdivided into MOB suppliers and non-private label suppliers. Non-trade are indirect suppliers where we source services or materials that are not sold to customers (see sub-chapter '[Stakeholders](#)').

To ensure we manage responsible sourcing effectively, we have developed a responsible sourcing programme. This consists of a four-step due diligence process that defines supplier requirements and evaluates their compliance through a risk-based approach. This process enables increased ethical sourcing and is guided by the UN's Universal Declaration of Human Rights and the labour conventions of the International Labour Organization (ILO). An explanation of the four steps can be found under, '[Strategic initiative: Responsible sourcing programme](#)'. In the overarching programme, we focus on those suppliers that together account for 80% of our spend.

In situations where deviations from our standards are found and can be improved within reason, we co-develop a corrective action plan with the supplier and agree on a time horizon that we monitor. In case of a supplier's lack of willingness or ability to improve, we end our business relationship with that supplier.

Last year, we expanded the governance team that reinforces our commitment to responsible sourcing by hiring a responsible sourcing analyst. We onboarded a new sustainability coordinator who assists us with supplier assessments, and updated our standard operating procedures based on progress insights.

## Value chain workers engagement

The value chain workers who may be impacted typically fall into four categories:

- manufacturing workers producing Mediq Own Brands or branded medical products;
- workers in logistics and transportation, including warehousing, handling and international freight operation;
- workers employed by non-trade suppliers, such as facilities service providers, IT support, and other business-critical contractors;
- sub-contracted or temporary workers operating in parts of the chain where employment arrangements may be less formalized.

All value chain workers who could be impacted by Mediq's activities, products or business relationships are included in our scope of analysis and reporting. This includes certain workers who operate on Mediq sites but are not part of our own workforce, such as external consultants, technical service providers and facilities contractors. These individuals are employed by indirect suppliers, and therefore fall under the category of value chain workers rather than Mediq employees. Although they work physically at Mediq locations, their employment relationship lies outside the company, and they are therefore assessed as part of the value chain for ESRS reporting purposes. Mediq's due diligence processes have not yet identified specific groups of particularly vulnerable workers. During the DMA, we considered workers across the entire value chain—including those employed by manufacturers, logistics partners, transport providers and other service suppliers—ensuring comprehensive coverage of potentially affected groups.

Mediq does not have a general approach to engagement with value chain workers. Engagement with value chain workers takes place indirectly. As part of Mediq's due diligence efforts, Sedex consulted numerous trade unions when updating the SMETA audit methodology to gain insights into workers' perspectives. Furthermore, Mediq communicates pro-actively with suppliers on next steps based on adverse findings during supplier assessments. Together with the suppliers and based on (where relevant) onsite audit report outcomes, corrective action plans that need to be executed within a certain amount of time will be drafted. Following the implementation of the corrective action plan, additional audits are to be performed to assess improvements.

## Mediq's policies covering value chain workers

Our Supplier Code of Conduct (SCoC), Responsible Sourcing Policy, and responsible sourcing Standard Operating Procedure cover all groups of upstream value chain workers. The most senior level within Mediq that is accountable for the implementation of the responsible sourcing programme is Mediq's Chief Product Officer.

The objective of the Responsible Sourcing Policy and the SCoC is to uphold Mediq's commitment to building a sustainable future throughout its supply chains by ensuring the sourcing of safe, high-quality and more sustainable products and services. The policy, together with the underlying SCoC, is based on the guidelines set by the UN Declaration of Human Rights and the fundamental ILO Conventions.

### Supplier Code of Conduct and Responsible Sourcing Policy

Mediq's SCoC and Responsible Sourcing Policy apply to all sourcing activities of all Mediq entities in the countries where we operate. This includes:

- tier 1 suppliers (where we have a direct contract);
- companies in any tier that are involved in the work/services that a tier 1 supplier covers;
- all sizes of business we work with (SME, small companies, etc.);
- employees of the supplier, as well as subcontractors.

Mediq's SCoC contains the following chapters: labour and human rights, ethics, environment, health and safety, and privacy and security.

While Mediq involves its suppliers in both extensive communication and specific discussion related to its SCoC requirements and expectations, affected stakeholders' views and interests, specifically those of value chain workers, were not consulted when defining the Responsible Sourcing Policy and the SCoC.

Through the Responsible Sourcing Policy and the underlying SCoC, Mediq commits to respecting the guidelines set by the UN Declaration of Human Rights and the following ILO conventions:

- Freedom of association and protection of the right of collective bargaining (ILO conventions 87, 98, 135, and 154).
- Forced labour is prohibited (ILO conventions 29 and 105).

- Child labour is prohibited (UN convention on the rights of the child article 32, ILO conventions 138, 182, and 79, and ILO recommendation 146).
- Equal remuneration convention and working hours (ILO convention 131, 1 and 14).
- Discrimination and harassment is prohibited (ILO conventions 100 and 111, the UN convention on discrimination against women, UN convention on civil and political rights, art. 7).
- Regular employment (ILO convention 95, 158, 175, 177, and 181).
- Health and safety (ILO convention 155 and 164).

Human trafficking is not specifically mentioned in Mediq's Responsible Sourcing Policy or our SCoC. However, the SCoC does refer to the ILO convention 29, which addresses this matter.

Mediq's SCoC addresses value chain workers' safety as well as precarious work. Specifically the SCoC refers to working hours in line with ILO conventions 1 and 14, discrimination and harassment in line with ILO conventions 100 and 111, the UN Convention on Discrimination against Women and the UN Convention on Civil and Political Rights (article 7) and regular employment in line with ILO conventions NO. 95, 158, 175, 177 and 181. Lastly Mediq also mentions health and safety in our SCoC in line with ILO convention 155 and ILO recommendation 164.

The SCoC specifically addresses forced labour and child labour (in line with the relevant ILO conventions 29 and 105, 138, 182 and 7, ) and UN Convention on the Rights of the Child article 32.

Mediq collaborates with Sedex during its responsible supply chain approach and includes a SMETA or SMETA-equivalent audit (ECOVADIS, AMFORI BSCI, Social Accountability (SA) 8000 and Responsible Business Alliance (RBA)) as part of this.

### Standard Operating Procedure

The process of monitoring compliance is described in our Responsible Sourcing Standard Operating Procedure. The process is based on inherent risk, and depending on the risk classification a supplier either just signs the SCoC, receives a self-assessment questionnaire and/or undergoes an onsite audit. For visual presentation of the process, see our '[Strategic initiative: Responsible sourcing programme](#)'.

At this stage, Mediq has not identified specific geographies or commodities within its supplier base for which there is a significant risk of child, forced or compulsory labour. This is because our current due diligence has focused on identifying general, sector-typical risk categories rather than mapping risk systematically to particular countries, regions or product groups.

Mediq's Responsible Sourcing Policy and SCoC are publicly available on Mediq's website. Employees are made aware of these documents by internal intranet communication. Suppliers are made aware of these documents by their main point of contact within our sourcing organization.

### How we report misconduct

Mediq does not have a process in place through which it supports/requires the availability of grievance mechanisms throughout the value chain. Mediq is working on setting up a grievance mechanism for value chain workers and has communicated on the developments internally. No external communication with suppliers, value chain workers directly or credible proxies has taken place. Users of the grievance mechanism will in the future be protected under the policy described in the following chapter, 'Governance'. Mediq does currently not have a standardized process to provide for and/or enable remedy in case of causation or contribution of material negative impacts on value chain workers.

## Defined impacts, risks and opportunities (IROs) and how we manage them

Below, we report on the positive and negative impacts on our value chain, related to topics that are material to our business (as revealed by our DMA). As far as possible, we do this in line with the European Sustainability Reporting Standards (ESRS)—the guidelines laid out in the Corporate Sustainability Reporting Directive.

### Working conditions (potential negative impact)

As part of our double materiality and human rights due diligence processes, we identified value chain workers as a key affected stakeholder group. The review identified one potential negative impact on value chain workers, which included risks related to inadequate living conditions, water and sanitation, privacy and the potential presence of forced or child labour.

To date, the potential negative impacts we identified remain theoretical and sector-typical rather than based on confirmed incidents. This impact was drafted as widespread, systemic risks, and no individual or supplier-specific cases were reported during the assessment period. We recognize the need to further strengthen our ability to identify worker groups who may be particularly exposed to adverse impacts. This will be an area for further development in future reports.

### No other material IROs related to value chain workers

As part of our Double Materiality Assessment (DMA), we evaluated impacts on all workers throughout the value chain; however, no positive impacts were identified or described for this stakeholder group during the assessment.

None of the risks and opportunities identified during the DMA process were deemed material related to workers in the value chain.

### Resources to manage material IROs

In total we have two full-time FTE working on responsible sourcing divided over several functions.

## Improvement plans

Mediq's responsible sourcing approach is an ongoing procedure that is subject to continuous improvements such as the implementation of OECD Guidelines and UN Guiding Principles. The implementation of these two instruments is expected to be completed in 2026. Additionally, setting up a grievance mechanism is expected to be completed in 2026.

### OECD and UNGP

In 2026 Mediq will be working on aligning our SCoC and Responsible Sourcing Policy, as well as the related standard operating procedure, to the OECD Guidelines and the UN Guiding Principles.

### Grievance mechanism

Mediq is working on setting up a grievance mechanism for value chain workers and has communicated on the developments internally. No external communication with suppliers, value chain workers directly or credible proxies has taken place. Users of the grievance mechanism will in future be protected under the policy described in the chapter '[Governance](#)' of this report.

Throughout 2026 Mediq is planning to complete the set-up of the grievance mechanism (as currently no explicit system is in place) and, with that, the following steps:

- Open up a grievance mechanism on Mediq's website as an extension of our whistleblower hotline.
- Define a general approach for addressing grievances and providing remediation, where appropriate.
- Creating awareness around the grievance mechanism externally with suppliers.
- Collecting data to assess effectiveness and whether value chain workers trust the channel.

Strategic initiative

# Responsible sourcing programme

This programme is helping ensure our products meet the highest ethical, social and environmental standards. It converts our Responsible Sourcing Policy into concrete actions and a due diligence process that we carry out across all our supplier relationships.

Our approach to responsible sourcing helps realize our mission and strategic ambition, helping us mitigate risks, minimize negative impacts and identify any opportunities related to our upstream value chain. The due diligence process makes sure our standards within this programme are integrated into suppliers' operations.

The programme is designed to ensure that every product we deliver meets the highest ethical, social and environmental standards; it is based on our Supplier Code of Conduct, which sets non-negotiable requirements for labour rights, human rights, business ethics, health and safety, environmental responsibility and data privacy.

Our Global Sourcing Excellence and ESG teams oversee the programme's design and compliance, while global and local sourcing teams ensure implementation and execution of the due diligence process. Non-compliance triggers escalation to senior leadership, including our Chief Product Officer, and may result in a review of our relationships with particular suppliers and/ or termination.

Through this structured programme, Mediq ensures that responsible sourcing is not just a process but a strategic programme embedded in every supplier relationship, safeguarding human rights, protecting the environment, and upholding ethical standards across our global supply chain.

Key components of the responsible sourcing programme are:

- our Supplier Code of Conduct that sets out expectations for suppliers;
- the Responsible Sourcing Policy that describes scope and the four-phase due diligence process;
- our Internal Standard Operating Procedure that provides guidance to global and local sourcing teams.

## Four-phase process

To embed these principles, we have developed a four-phase responsible sourcing process described in our Responsible Sourcing Policy and operationalized in our Standard Operating Procedure.

**1 Setting requirements** We start by clearly defining expectations through the SCoC. This document is integral to all supplier agreements and reflects our commitment to global standards.

**3 Supplier dialogue** After compliance checks, we engage suppliers in corrective action plans where needed and collaborate on strategic initiatives that advance our ESG agenda. Our ambition is to move from compliance to partnership, creating shared value and driving positive impact across the supply chain.



**2 Alignment** We are constantly monitoring new regulations and relevant developments to ensure our approach and standards remain up to date. Each year Mediq checks whether we are still compliant with the newest UN regulations and other relevant legislation. We also set annual strategic focus areas and goals, which are shared with all colleagues to create internal awareness and accountability for the programme.

**4 Risk-based supplier assessment** We assess inherent risk scores for suppliers based on country and sector risk. The outcomes determines if a supplier requires further assessment, whether that be a self-assessment questionnaire and/or an onsite audit.

# Governance

Strong governance underpins our ability to deliver responsible, high-quality healthcare. Ethical conduct, robust oversight and transparent decision-making ensure accountability at every level of our organization, ensuring we deliver long-term value for professionals and patients.



Our Code of Conduct outlines what we stand for and guides our daily activities. It explains in clear terms what ethical, compliant and responsible behaviour looks like across all our European operations, and is rooted in our core values: Caring heart, Customer drive and Champion spirit.



# Business conduct and governance

Acting with integrity is fundamental to how we operate. Guided by ethics, compliance and accountability we earn and maintain the trust of patients, partners and society.

Our Code of Conduct (CoC) outlines what we stand for and guides our daily activities. It explains in clear terms what ethical, compliant and responsible behaviour looks like across all our European operations, and is rooted in our core values: Caring heart, Customer drive and Champion spirit. This Code helps us translate our core values into practical guidance so we can make good decisions, act with integrity and contribute to a safe, respectful and sustainable workplace and supply chain. It is also an essential part of our governance framework under the Corporate Sustainability Reporting Directive (CSRD), ensuring that we operate transparently, meet legal and ethical standards, and protect the trust of the people and partners who rely on us.

## Why business conduct matters

The way we behave reflects who we are, and how we choose to show up every day, for each other, for our customers and partners, and for the patients who ultimately rely on us. Our CoC, detailed on the next page, reminds us that acting with integrity and transparency is essential to maintaining the trust we've built as a company and to safeguarding our reputation. It guides us in making thoughtful, responsible choices, especially when situations are complex or unclear. By committing to ethical behaviour—avoiding conflicts of interest, rejecting bribery and corruption, protecting privacy, preventing fraud and treating people with respect—we create a workplace where everyone feels safe to speak up and do the right thing. This commitment helps ensure we comply with the laws and standards across all the countries in which we

operate and supports our ambition to be a reliable, honest, and consistent partner in healthcare. In short, responsible business conduct strengthens our culture and enables us to deliver safe, high-quality solutions that make a difference in people's lives.

### Our approach to business conduct

The governance of our CoC is embedded in our organization and overseen at board level i.e., by the Management Board and Supervisory Board. Integrity reports are coordinated by the Head of Internal Audit (in their function as corporate Integrity Officer), who holds an independent position within the organization and maintains an indirect reporting line to the Chair of the Audit Committee to promote impartiality. Internal Audit ensures appropriate and independent investigation and follow-up and is also responsible for tracking the number of reports, types of cases, resolution outcomes and any trends identified. Quarterly updates are provided to executive management and the Audit Committee to ensure appropriate oversight. This enables the leadership team to monitor compliance with our CoC, assess risks, and determine whether additional controls or training are necessary.

### Our Code of Conduct

Mediq is committed to providing a safe and confidential environment for employees and stakeholders to report concerns about integrity, misconduct or violations of our CoC. The Code outlines behavioural expectations for employees, management and business partners, and includes processes for monitoring compliance, reporting concerns, and addressing violations. Monitoring is conducted through internal audits, compliance reviews and periodic training assessments.

Our CoC establishes the ethical foundation for how we operate, make decisions and engage with stakeholders. Its core objectives are to promote integrity, transparency, and responsible business behaviour across all activities. Its underlying principles are founded on key United Nations and International Labour Organization conventions (for an elaborate list of the international standards, see sub-chapter '[Mediq's policies covering value chain workers](#)').

The Code of Conduct covers:

- business ethics, anti-bribery and anti-corruption;
- safe workplace;

- responsible sourcing and value-chain conduct;
- human rights and labour practices;
- environmental stewardship and resource use;
- diversity, equity and inclusion;
- data protection, privacy and responsible technology use;
- fair competition and compliance with applicable laws.

### Scope

The CoC applies to all employees and Mediq executives as well as to our operational activities across business units and geographies. We expect our suppliers to act in accordance with our Supplier Code of Conduct (see [Strategic initiative: Responsible sourcing programme](#)), which reflects our values and our own CoC.

### Communication and training

The CoC is publicly available on our corporate website and is shared with employees during onboarding and annual training cycles. Mediq provides mandatory CoC training to all employees when they join the company, and obliges them to conduct annual refresher courses. CoC training covers key business conduct expectations and our core values, and is designed to ensure consistent understanding across the organization. The core values are reinforced during our annual kick-off meetings and through visual campaigns in offices and warehouses. Employee understanding and perception of the core values are also evaluated through the annual engagement survey, with improvement actions implemented when scores or feedback indicate a need. In addition, all employees are assessed on their adherence to Mediq's core values during progress and performance meetings as part of the annual appraisal process. Executive management monitors overall CoC compliance and training completion.

### Reporting channels

Our CoC emphasizes that all employees share responsibility for recognizing and raising concerns. Therefore, we encourage employees to report concerns directly to their manager or to HR. If this is not possible or appropriate, we encourage them to use our Speak Up reporting tool or Integrity Procedure. These channels can be used if employees suspect (potential) misconduct, including fraud, corruption, bribery or other ethical breaches, or if they are uncertain about how to handle a particular situation. Mediq ensures that

individuals who raise concerns in good faith are protected from retaliation, as stated in the Code. As part of our ongoing commitment to integrity, Mediq provides information about the availability and the use of the Speak Up channel to employees. Our reporting channels allow for anonymous reporting and provide country-specific phone lines and a web-based reporting portal.

In 2025 we launched a broad internal awareness campaign across all offices and warehouses to increase visibility of Speak Up. These efforts help ensure that employees understand how to identify risks, recognize potential misconduct, and use the Speak Up channels appropriately.

In addition to internal reporting, suppliers, customers, patients and other third parties may also use Speak Up or the Integrity Procedure to report concerns, ensuring that Mediq’s expectations for ethical conduct extend across the value chain. From 2026, we will more actively communicate the availability of these mechanisms to external stakeholders through our websites and other channels.

Reporting procedure

Reporting an irregularity

If not possible or appropriate to report irregularities to their manager or HR employees may report to the corporate integrity officer through our Integrity Procedure. External disclosure is strictly prohibited unless specified under Article 7, paragraphs 1 and/or 2 of the Integrity Procedure.

Anonymous reporting

Anonymous reports must be submitted through the Speak Up reporting tool to ensure credibility and allow follow-up. Other anonymous reports are not considered.

Documentation

Reports must be documented and dated in writing by the recipient (manager, HR, Legal). A copy is provided to the employee who made the report. For Speak Up reports, the corporate integrity officer provides a copy upon request.

CEO notification

The recipient of the report (or corporate integrity officer) must immediately inform the CEO by sharing the written report.

Investigation decision

The CEO promptly decides whether to investigate. An investigation may involve internal or external parties under the CEO's oversight. The CEO may decline an investigation if information is insufficient or the report is deemed malicious. The outcomes of these investigations, including conclusions, recommended follow-up actions, and progress on remediation, are formally reported to the Audit Committee. This ensures that Mediq’s highest governance bodies have full oversight of significant misconduct matters, the company’s response to them, and that they are carried out separate from the chain of management.

Confidentiality

All reports are treated as strictly confidential. Disclosure of any details, including the staff member’s identity, requires the CEO's approval.

Repercussions

Any employee who fails to meet the standards in the Mediq Code of Conduct, or attempts to punish a subordinate for raising questions or for trying to follow the Mediq Code of Conduct, may be subject to disciplinary actions designed to deter wrongdoing, up to and including termination of employment. Any employee who is aware of a violation and fails to report it may also face these disciplinary actions. Any disciplinary action is subject to compliance with applicable laws.

Prevention and detection of corruption and bribery

Mediq maintains a zero-tolerance approach to corruption and bribery. Our Code of Conduct prohibits any form of bribery, kickbacks or inappropriate influence, including in interactions with government officials, healthcare professionals and payers. Within the CoC we cover specific instructions related to avoiding conflict of interests, anti-corruption and anti-bribery. The mandatory Code of Conduct training specifically covers ethical conduct, gifts and hospitality, conflicts of interest and reporting obligations.

Sourcing and sales functions are most at risk of corruption and bribery. Within the scope of sales and sourcing, we further translate the Mediq Code of Conduct per relevant subject into standards to safeguard the good practice of our global sales and sourcing activities.

There is currently no clear visibility on whether our current anti-bribery and anti-corruption procedures are consistent with the UN Convention against Corruption. However, there are no indications that it is conflicting with this convention. An analysis will be done in 2026.

The number of convictions stands at zero fines for violations of anti-corruption and anti-bribery laws.

Governance

Mediq is subject to the full, mitigated, two-tier Board regime with the following bodies playing a crucial role (see illustration on the left).

- Supervisory Board: the Supervisory Board (SB) supervises the Management Board (MB) and the general affairs of the company. The SB comprises two male executive members and five non-executive members, of which four are male. The SB is not only responsible for exercising supervision, but also for dismissing members of the MB, nominating SB members, and for approving decisions made by the MB.
- Management Board: the MB is responsible for the general state of affairs concerning the company and its associated Group companies. The MB is made up of the Chief Executive Officer (CEO), Chief Financial Officer (CFO) and Corporate Secretary.
- Executive Committee: our Executive Committee (ExCo) is responsible for strategy execution and the day-to-day management of the company. In 2025, the ExCo consisted of our CEO, CFO, Chief Human Resources Officer (CHRO), Chief Operations Officer (COO), Chief Products Officer (CPO), Chief Transformation Officer (CTO), Chief Digital Officer (CDO), and General Counsel. (In 2026 we are expanding the ExCo to include the managing directors of our largest business units to become our 'Mediq Leadership Team').

ESG governance

Our ESG governance ensures sustainability is embedded in decision-making at every level. Through clear oversight, defined responsibilities and robust policies, we guide ethical conduct, manage risks, and drive accountable performance.

The role of the administrative, management and supervisory bodies

ESG governance at Mediq is organized across clear levels of oversight, management responsibility, coordination and execution. From an ESG perspective, Mediq's highest decision-making governance bodies, including committees, are the SB, the MB, and the ExCo, the ESG Committee and the CSRD SteerCo.

The Supervisory Board

The Supervisory Board oversees ESG-related strategic matters. Within this governance structure, the Audit Committee reviews sustainability reporting, internal controls and the broader development of Mediq's CSRD readiness.

The Executive Committee

The Executive Committee (ExCo) has dedicated the overall responsibility of drafting, implementing and monitoring Mediq's ESG strategy to the ESG Committee and is updated on progress if and when needed.

ESG Committee

The ESG Committee is a management coordination body drafting the ESG strategy and translating it into concrete priorities, actions and monitoring. The ESG committee is composed of the CEO, CHRO, COO, CPO, Head Internal Audit, and the ESG Manager. The ESG Committee meets at least quarterly and updates the SB on the progress of ESG initiatives, also quarterly.

The oversight of impacts, risks and opportunities (IROs) is the responsibility of the ESG Committee; this is described in our ESG governance document. Topical responsibilities are allocated to members of the ESG Committee through our ESG strategic pillars: products, services, operations and our people (see Annex 1 listing the IROs with topical ownership). These owners are responsible for follow-up and implementation within their area, aided by the ESG Office and monitored through the ESG Committee. The ESG Committee does not replace the accountability of the Executive Committee, but enables alignment and follow-up across functions.

Mediq’s two-tier Board structure



CSRD SteerCo

The ExCo has dedicated responsibility for implementation of the CSRD to the CSRD SteerCo. This SteerCo consists of our CFO, Head Internal Audit, Director Group Finance and Control, Group Finance Manager Corporate, Finance and IT, and our ESG Manager. The CSRD SteerCo used to meet every month, but scaled down to every other month in the second half of the year, which was deemed sufficient.

ESG office

Our ESG office is responsible for day-to-day ESG strategy implementation and comprises our ESG Manager, the Head of Internal Audit, Group Finance Manager Corporate, ESG & IT, and FPA controller ESG. It also coordinates ESG reporting, supports the DMA process, facilitates data collection and validation, and helps monitor progress on policies, metrics, targets and action plans.

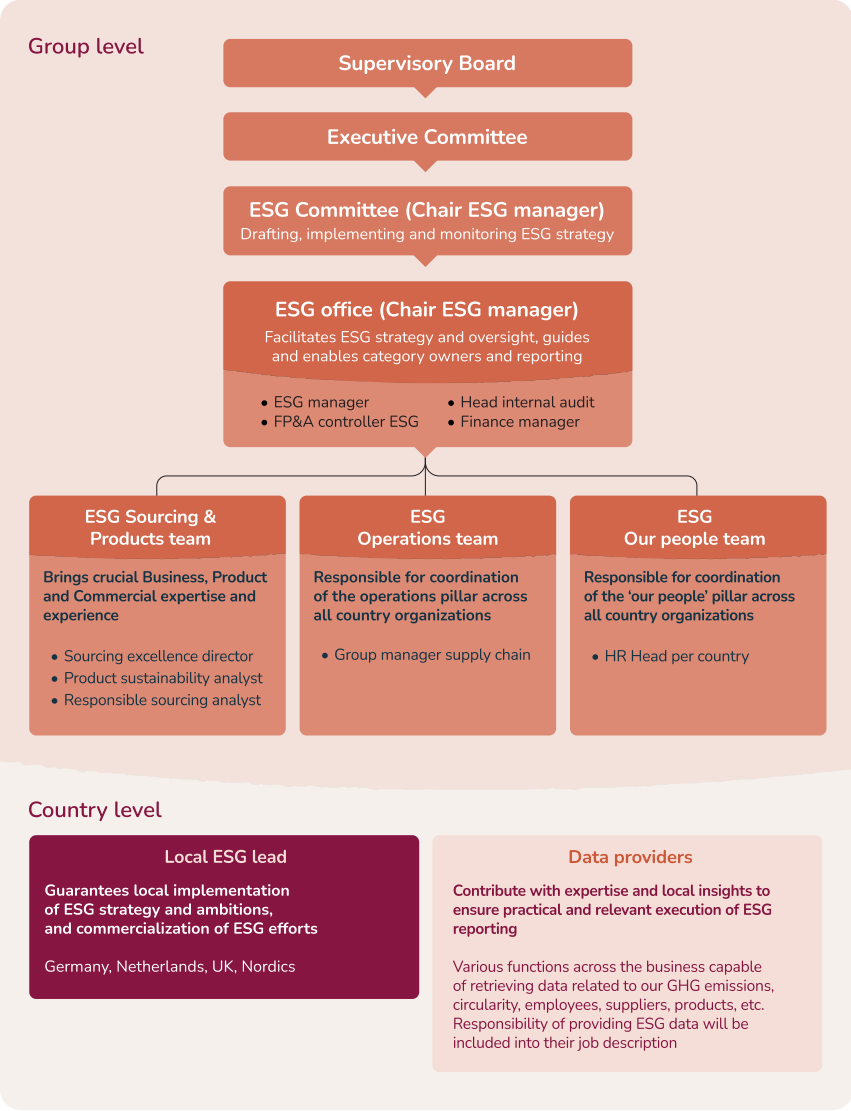
Internal controls

We have implemented dedicated controls and procedures to manage IROs. These include: entity level controls for governance and oversight considerations; the coverage of end-to-end ESG reporting processes; process level controls for management reviews and data input considerations; and the coverage of ESG topic reporting processes.

These controls and procedures are integrated into the processes and controls, such as purchase-to-pay, inventory management and record-to-report, of our overall Mediq Control Framework.

ESG is an integrated part of our overall budget planning and control cycle. As such, the required ESG-related skills and expertise are fully considered as part of Mediq's budget. Appropriate skills and expertise for ESG-related activities are formalized in function profiles and included in Mediq's organization chart. The ESG Committee is authorized to decide whether additional resources or expertise is needed. The CHRO provides daily oversight of our ESG management.

ESG governance model



Setting targets related to the ESG strategy falls under the responsibility of the ESG Committee, where each member is focused on a specific ESG strategy pillar (i.e., the CPO covers products, the COO covers operations, the CHRO covers our people and the CEO covers services on behalf of the local commercial teams). Progress against the targets is monitored and reviewed during the ESG Committee meetings. Setting targets specifically related to Mediq's material IROs has been postponed to 2027 (with the exception of Scope 1 and 2 of our GHG emissions) to ensure targets will be achievable and set based on high-quality data.

### **Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies**

While Mediq has regular ExCo as well as SB meetings in which ESG strategy and related progress are discussed, material IROs are not yet fully embedded in key business decisions, risk management processes or strategy oversight. Mediq plans to extend its enterprise risk activities and embed ESG-related IROs into that framework. Currently, ESG and the various IROs (although not on an individual basis) are included in the regular strategic process, and the budget cycle on an annual basis.

### **Integration of sustainability-related performance in incentive schemes**

We do not (yet) integrate climate-related considerations into our remuneration strategies for members of our administrative, management and supervisory bodies. Our climate-related considerations are not assessed on an ongoing basis to ensure alignment with the company's targets to reduce GHG emissions. Currently, some of the variable remuneration is tied to sustainability-related targets or impacts.

# Thank you

We would like to extend our sincere appreciation to everyone who has supported and contributed to advancing our environmental, social and governance commitments.

We are especially grateful to: PwC Nederland, ClimatePartner, CF Report, Sedex, and Lucky Content for their valuable expertise, agility and collaboration. Your insights, dedication and ongoing engagement have been instrumental in driving meaningful progress and strengthening our sustainability efforts.

We also thank our colleagues for their commitment and initiative. Your efforts in ensuring timely and accurate data, as well as your drive to create meaningful impact, are essential to embedding ESG into our ways of working and to shaping sustainable healthcare together.

# Annexes

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Annex I: Detailed list of IROs and ownership in ESG Committee

| Topic                                  | Sub-topic                 | Impact, risk or opportunity | Value chain             | Description                                                                                                                                                                                                                                                                                 | Ownership ESG Committee members |
|----------------------------------------|---------------------------|-----------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| E1 - Climate Change                    | Climate change mitigation | IMPACT                      | Across value chain      | Our operations contribute to climate change through high carbon emissions across the upstream and downstream supply chains                                                                                                                                                                  | COO<br>CPO<br>CHRO              |
| E1 - Climate Change                    | Energy                    | IMPACT                      | Across value chain      | Energy use from the upstream supply chain, as well as energy-intensive operations in warehouses and the broader supply chain, contribute significantly to global warming, negatively impacting the environment and exacerbating climate change                                              | COO<br>CPO                      |
| E1 - Climate Change                    | Climate change adaptation | RISK                        | Upstream                | As a result of climate change implications, reliance on Far-East suppliers and current long-distance transport pose logistical and business risks for Mediq—logistical issues, disruptions and costs in production and long-distance transport                                              | COO<br>CPO                      |
| E1 - Climate Change                    | Climate change mitigation | RISK                        | Upstream and downstream | The continued use of diesel trucks and sea vessels for transportation can lead to significant air pollution, causing health problems in local communities and harming ecosystems, which can result in regulatory penalties and loss of social license to operate                            | COO                             |
| E1 - Climate Change                    | Climate change adaptation | RISK                        | Own operations          | The risk of failing to adapt to physical climate change impacts, such as extreme weather conditions, temperature rise, and sea level rise, can disrupt Mediq's operations and value chain and lead to higher costs                                                                          | COO                             |
| E1 - Climate Change                    |                           | OPPORTUNITY                 | Own operations          | Opportunities for Mediq's business in sustainability initiatives, including company and brand reputation                                                                                                                                                                                    | CEO<br>CPO                      |
| E1 - Climate Change                    |                           | RISK                        | Own operations          | Delays in executing our ESG agenda—driven by customer resistance to sustainability costs, dependency on manufacturers, and political or market uncertainties—pose a significant risk to achieving our climate goals                                                                         | CEO                             |
| E2 – Pollution                         | Pollution of Air          | IMPACT                      | Upstream                | Air pollution associated with maritime transport from Asia to Europe generated by vessels, including emissions of nitrogen oxides (NOx) and sulfur oxides (SOx), negatively impacts both human health and the environment, contributing to respiratory issues and environmental degradation | COO                             |
| E3 – Water                             | Water                     | IMPACT                      | Upstream                | The production of medical gloves and other key products are associated with high water consumption, which poses a significant negative environmental impact, particularly in regions facing water stress                                                                                    | CPO                             |
| E5 - Resource use and Circular Economy | Waste/Resource Inflows    | IMPACT                      | Across value chain      | The extensive use of plastic and cardboard—particularly non-recyclable types—in logistics and packaging generates significant waste and environmental pollution across our supply chain                                                                                                     | COO<br>CPO                      |

| Topic                                  | Sub-topic                                    | Impact, risk or opportunity | Value chain        | Description                                                                                                                                                                                                                                                                 | Ownership ESG Committee members |
|----------------------------------------|----------------------------------------------|-----------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| E5 - Resource use and Circular Economy | Resource outflows                            | IMPACT                      | Across value chain | Mediq has many disposable products which end up in landfill or incineration via our customers and end-user with a negative impact on the environment                                                                                                                        | CPO                             |
| E5 - Resource use and Circular Economy | Resource outflows                            | IMPACT                      | Customers          | Potential positive impact on the transition to a circular economy through Mediq's efforts to offer sustainable solutions that reduce waste and promote the use of environmentally friendly materials                                                                        | CEO<br>CPO                      |
| E5 - Resource use and Circular Economy | Resource outflows                            | RISK                        | Across value chain | Transitioning to a circular economy presents increased costs due to legislation and taxes on linear products and packaging, including waste, as well as added complexity both internally and externally in adapting processes, systems and supply chains to circular models | COO<br>CPO                      |
| E5 - Resource use and Circular Economy | Resource outflows                            | OPPORTUNITY                 | Customers          | Strengthening collaboration with preferred suppliers and healthcare professionals for a circular business model can boost customer satisfaction and enhance Mediq's brand reputation by emphasizing environmental focus in hospitals                                        | CEO<br>CPO                      |
| S1 - Own workforce                     | Working conditions & Equal treatment for all | IMPACT                      | Own operations     | Mediq aims to have a positive impact on employees by fostering equity, inclusion, and well-being through strong workplace policies and practices                                                                                                                            | CHRO                            |
| S1 - Own workforce                     | Working conditions                           | IMPACT                      | Own operations     | Struggling to attract enough of the right people, along with high absenteeism and turnover, increases workload and can worsen working conditions for our staff.                                                                                                             | CHRO                            |
| S1 - Own workforce                     | Other work related rights                    | IMPACT                      | Own operations     | Improper handling of personal employee data and as a consequence (risk of) data leakage could have a negative impact on the rights of employees as well as lead to potential harassment by customers/patients                                                               | CEO<br>CHRO                     |
| S1 - Own workforce                     | Working conditions & Equal treatment for all | OPPORTUNITY                 | Own operations     | Good working conditions may lead to increased talent retention                                                                                                                                                                                                              | CHRO                            |
| S1 - Own workforce                     | Working conditions & Equal treatment for all | RISK                        | Own operations     | Outdated employer perception, including failing to address gender-related pay gaps, can lead to reputational damage, challenges in attracting and retaining talent and regulatory scrutiny                                                                                  | CHRO                            |

| Topic                           | Sub-topic                                                 | Impact, risk or opportunity | Value chain        | Description                                                                                                                                                                                                                                                                                                      | Ownership ESG Committee members |
|---------------------------------|-----------------------------------------------------------|-----------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| S2 - Workers in the value chain | Working conditions                                        | IMPACT                      | Upstream           | Suppliers may have negative working conditions for which Mediq is indirectly responsible, highlighting the importance of monitoring and enforcing labour standards throughout the value chain                                                                                                                    | CPO                             |
| S4 - Consumers and end-users    | Information-related impacts of consumers and/or end-users | IMPACT                      | Across value chain | Cyber attacks, data loss and breaches may lead to potential negative privacy-related impacts for our patients and healthcare workers, including potential harassment of healthcare workers, risks to patient safety, and reduced trust in healthcare systems                                                     | CEO<br>COO                      |
| S4 – Consumers and end-users    | Personal safety of consumers and/or end users             | IMPACT                      | Customers          | Mediq contributes to a positive societal impact by delivering enhanced healthcare solutions that improve people’s lives and reflect our commitment to sustainable healthcare                                                                                                                                     | CPO                             |
| S4 – Consumers and end-users    | Personal safety of consumers and/or end users             | IMPACT                      | Customers          | Mediq may not be able to comply with stringent (safety) and complex/ sometimes conflicting regulations, and consequently not be able to offer products, leading to big operational challenges, which then negatively affects customers and end-users who are dependent on healthcare products delivered by Mediq | CEO                             |
| S4 – Consumers and end-users    |                                                           | RISK                        | Customers          | Operational disruptions due to product unavailability or insufficient staffing may hinder Mediq’s ability to meet customer needs promptly, potentially leading to reputational damage, reduced customer satisfaction, and loss of business                                                                       | COO                             |
| S4 – Consumers and end-users    | Personal safety of consumers and/or end users             | RISK                        | Customers          | Potential safety/availability risks in case of moving to reusable products, including higher costs (of products and services, and training) affecting affordability of healthcare                                                                                                                                | CPO                             |
| S4 – Consumers and end-users    |                                                           | OPPORTUNITY                 | Customers          | Strengthening Mediq's offerings in more circular home monitoring and care services presents an opportunity to enhance patient care and support, leveraging innovative solutions and products                                                                                                                     | CEO                             |
| S4 – Consumers and end-users    |                                                           | RISK                        | Customers          | Not being able to comply with increasing pre-tender quality requirements may lead to discrepancies between client expectations and proposed offer, resulting in potential loss of business                                                                                                                       | CEO                             |
| G1 - Business conduct           | Corporate Culture                                         | IMPACT                      | Own operations     | Mediq fosters a positive impact on employees by promoting a strong corporate culture grounded in purpose-driven healthcare work and supportive policies—such as a code of conduct, flexible work arrangements, and extended leave for caregivers                                                                 | CEO<br>CHRO                     |
| G1 - Business conduct           | Corruption and bribery                                    | IMPACT                      | Across value chain | Mediq’s commitment to ethical trading and compliance is reinforced through a strong Code of Conduct for suppliers and business partners, ensuring adherence to anti-bribery, anti-corruption, and transparency standards                                                                                         | CEO<br>CPO                      |

| Topic                 | Sub-topic                                      | Impact, risk or opportunity | Value chain        | Description                                                                                                                                                                                                                        | Ownership ESG Committee members |
|-----------------------|------------------------------------------------|-----------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| G1 - Business conduct | Corruption and bribery                         | OPPORTUNITY                 | Across value chain | Setting the standard: by proactively strengthening the Code of Conduct and ensuring adherence to high ethical standards, Mediq can set industry benchmarks and position itself as a leader in ethical business practices           | CEO                             |
| G1 - Business conduct |                                                | RISK                        | Across value chain | The need for thorough ESG reporting and adherence to ethical standards can create a compliance burden, especially if regulations and expectations differ significantly across regions                                              | CEO                             |
| Mediq own topic       | Well-being of health care workers and patients | IMPACT                      | Customers          | By operating in healthcare and thoroughly understanding client needs and thus providing our specific products, services and solutions, Mediq positively contributes to the well-being of patients and healthcare professionals     | CEO                             |
| Mediq own topic       | Well-being of health care workers and patients | OPPORTUNITY                 | Customers          | Being at the heart of healthcare, providing essential products, services and solutions, creates opportunities to enhance the well-being of healthcare workers and patients, potentially increasing sales and customer satisfaction | CEO                             |

Annex 2: Locations included in 2025 GHG assessment

For this report, we include the following calculations within our system boundaries:

- Mediq Nederland B.V - De Meern (office)
  - Mediq Holding Suomi Oy - Espoo (Koskelo warehouse)
  - Mediq Nederland B.V - Bleiswijk (warehouse and office)
  - Mediq Holding Sverige AB - Umea (office and warehouse)
  - Mediq Holding Suomi Oy - Espoo (office)
  - Mediq Holding UK Ltd. - Bristol (warehouse and office)
  - Mediq Eesti OÜ - Tallin (office and warehouse)
  - Mediq Direkt Kft - Budapest (office)
  - Medeco N.V. - Kontich (office and warehouse)
  - Mediq B.V. - De Meern (office)
  - Mediq Holding UK Ltd. - Castle Donington (Warehouse and office and HQ, The London (Theobalds) office has been included as a leased asset)
  - Mediq Holding Denmark A/S - Brøndby (office and warehouse)
  - Mediq Holding UK Ltd. - Larne (office and warehouse)
  - Mediq Holding Deutschland GmbH - Merzig (warehouse and office)
  - Remedus . - Kontich (office + warehouse)
  - Mediq Holding Deutschland GmbH - Dresden (office)
- UAB Mediq Lietuva - Baltics commercial (office)
  - Mediq Nederland B.V - Zaandam (Mathot)
  - Mediq Suisse AG - Bubikon (office)
  - Mediq Holding Sverige AB - Kungsbacka (warehouse and office)
  - Mediq Holding UK Ltd. - Hull (office)
  - Mediq Nederland B.V - Haarlem (Mathot office and warehouse)
  - SIA Mediq Latvija - Riga (office)
  - Mediq Norge AS - Oslo (office)
  - Mediq Holding UK Ltd. - Manchester (office)
  - Mediq Holding Denmark A/S - Copenhagen (office)
  - Medeco B.V - De Meern (office)
  - Mediq Suisse AG - Egg (warehouse and office)
  - DiaExpert GmbH - Liederbach (warehouse)
  - Medeco B.V. - Bleiswijk (warehouse and office)
  - Mediq Holding UK Ltd. - Lysander (office)
  - DiaExpert GmbH - Liederbach (office)
  - UAB Mediq Business Services - MBSL Vilnius (office.)

## Annex 3: Regional comparison of GHG emissions, 2025 results

|                                                   | Benelux              |                  |                 |                 |                 |
|---------------------------------------------------|----------------------|------------------|-----------------|-----------------|-----------------|
|                                                   | Mediq Nederland B.V. | Mediq B.V.       | Medeco BV.      | Remedus         | Medeco N.V.     |
|                                                   | t CO2e               | t CO2e           | t CO2e          | t CO2e          | t CO2e          |
| <b>Scope 1</b>                                    | <b>539.00</b>        | <b>167.09</b>    | <b>20.88</b>    | <b>139.76</b>   | <b>2.42</b>     |
| <b>Direct emissions from company facilities</b>   | <b>11.35</b>         | <b>—</b>         | <b>—</b>        | <b>—</b>        | <b>—</b>        |
| Refrigerant leakage                               | 11.35                | —                | —               | —               | —               |
| <b>Direct emissions from company vehicles</b>     | <b>527.65</b>        | <b>167.09</b>    | <b>20.88</b>    | <b>139.76</b>   | <b>2.42</b>     |
| Vehicle fleet                                     | 527.65               | 167.09           | 20.88           | 139.76          | 2.42            |
| Gasoline                                          | 480.35               | 152.11           | 19.01           | 134.95          | 2.42            |
| Diesel                                            | 47.30                | 14.98            | 1.87            | 4.81            | —               |
| <b>Scope 2</b>                                    | <b>949.90</b>        | <b>145.01</b>    | <b>12.86</b>    | <b>47.66</b>    | <b>10.63</b>    |
| Purchased electricity for own use                 | 738.84               | 95.86            | 8.77            | 23.77           | 2.24            |
| Electricity (stationary)                          | 679.97               | 77.22            | 6.43            | 4.69            | 1.65            |
| Country mix                                       | 679.97               | 77.22            | 6.43            | 4.69            | 1.65            |
| Green electricity                                 | —                    | —                | —               | —               | —               |
| Electricity (vehicle fleet)                       | 58.87                | 18.64            | 2.33            | 19.08           | 0.59            |
| Purchased heating, steam, and cooling for own use | 211.06               | 49.15            | 4.10            | 23.88           | 8.39            |
| Heat (purchased)                                  | 211.06               | 49.15            | 4.10            | 23.88           | 8.39            |
| Natural gas                                       | 211.06               | 49.15            | 4.10            | 23.88           | 8.39            |
| District heating                                  | —                    | —                | —               | —               | —               |
| <b>Scope 3</b>                                    | <b>422,277.54</b>    | <b>11,746.86</b> | <b>1,480.80</b> | <b>7,180.90</b> | <b>3,700.69</b> |
| Purchased goods and services                      | 391,365.32           | 8,980.53         | 117.59          | 6,341.21        | 3,596.72        |
| Production materials and consumables              | 384,167.22           | 71.20            | 0.05            | 6,081.44        | 3,514.32        |
| Products - Activity based                         | 30,859.67            | —                | —               | 0.15            | —               |
| Products - Spend-based                            | 353,307.55           | —                | —               | 6,081.29        | 3,514.32        |
| Other purchased goods                             | —                    | 71.20            | 0.05            | —               | —               |
| Packaging materials                               | 1,912.40             | —                | —               | 18.32           | —               |
| Externally calculated service emissions           | 5,281.94             | 8,909.10         | 117.52          | 241.41          | 82.39           |
| Water                                             | 3.75                 | 0.20             | 0.02            | 0.03            | 0.01            |
| Capital goods                                     | 826.46               | 1,735.60         | 25.30           | 57.13           | 28.76           |
| Capital goods                                     | 826.46               | 1,735.60         | 25.30           | 57.13           | 28.76           |

|                                              | Benelux              |            |            |          |             |
|----------------------------------------------|----------------------|------------|------------|----------|-------------|
|                                              | Mediq Nederland B.V. | Mediq B.V. | Medeco BV. | Remedus  | Medeco N.V. |
|                                              | t CO2e               | t CO2e     | t CO2e     | t CO2e   | t CO2e      |
| Fuel- and energy-related activities          | 505.21               | 94.51      | 10.02      | 52.22    | 3.13        |
| Fuel- and energy-related activities          | 505.21               | 94.51      | 10.02      | 52.22    | 3.13        |
| Upstream transportation and distribution     | 1,976.26             |            | 1,293.16   | 49.70    | 22.64       |
| Inbound logistics                            | 54.54                | —          | 1,111.04   | 45.24    | 20.61       |
| Intralogistics                               | —                    | —          | 182.11     | —        | —           |
| Outbound logistics (downstream)              | 1,921.73             | —          | —          | 4.45     | 2.03        |
| Waste generated in operations                | 55.25                | 2.44       | 0.20       | 49.92    | 17.22       |
| Waste generated in operations                | 55.25                | 2.44       | 0.20       | 49.92    | 17.22       |
| Business travel                              | 77.71                | 263.71     | 14.52      | 1.09     | 0.62        |
| Flights                                      | 47.07                | 232.78     | 10.62      | 1.01     | 0.61        |
| Hotel                                        | 4.03                 | 17.36      | 0.99       | 0.09     | 0.01        |
| Rail                                         | 0.12                 | 0.28       | 0.05       | —        | —           |
| Rental and private vehicles                  | 26.49                | 13.28      | 2.85       | —        | —           |
| Employee commuting                           | 2,887.98             | 602.97     | 20.02      | 60.65    | —           |
| Commuting to the office                      | 2,887.98             | 602.97     | 17.93      | 58.66    |             |
| Home office                                  | —                    | —          | 2.09       | 2.00     |             |
| Upstream leased assets                       | 29.31                | 4.30       | —          | —        | —           |
| Upstream leased assets                       | 29.31                | 4.30       | —          | —        | —           |
| Downstream transportation and distribution   | 2,765.00             |            | —          | 69.33    | 31.59       |
| Outbound logistics                           | 1,452.45             | —          | —          | 36.42    | 16.59       |
| Storage (downstream)                         | 1,312.55             | —          | —          | 32.91    | 14.99       |
| End-of-life treatment of sold products       | 17,676.36            |            | —          | 473.35   | —           |
| Product disposal                             | 17,266.27            | —          | —          | 464.10   |             |
| Product waste transport to disposal facility | 410.10               | —          | —          | 9.25     |             |
| Downstream leased assets                     | 4,112.70             |            | —          | 26.29    | —           |
| Electricity                                  | 4,112.70             | —          | —          | 26.29    | —           |
| Investments                                  | —                    | 62.81      | —          | —        | —           |
| Total GHG emissions                          | 423,766.44           | 12,058.96  | 1,514.55   | 7,368.31 | 3,713.74    |

|                                                   | DACH                           |                        |                 |
|---------------------------------------------------|--------------------------------|------------------------|-----------------|
|                                                   | Mediq Holding Deutschland GmbH |                        | Mediq Suisse AG |
|                                                   | Mediq DiaExpert GmbH           | Mediq Deutschland GmbH |                 |
|                                                   | t CO2e                         | t CO2e                 |                 |
| Scope 1                                           | 598.71                         | 1,667.76               | 33.22           |
| Direct emissions from company facilities          | 13.51                          | 6.88                   | —               |
| Refrigerant leakage                               | 13.51                          | 6.88                   | —               |
| Direct emissions from company vehicles            | 585.20                         | 1,660.88               | 33.22           |
| Vehicle fleet                                     | 585.20                         | 1,660.88               | 33.22           |
| Gasoline                                          | 5.29                           | 5.30                   | 9.31            |
| Diesel                                            | 579.92                         | 1,655.58               | 23.91           |
| Scope 2                                           | 208.06                         | 519.70                 | 18.97           |
| Purchased electricity for own use                 | 153.05                         | 458.86                 | —               |
| Electricity (stationary)                          | 153.05                         | 458.86                 | —               |
| Country mix                                       | 153.05                         | 458.86                 |                 |
| Green electricity                                 |                                | —                      | —               |
| Electricity (vehicle fleet)                       |                                | —                      | —               |
| Purchased heating, steam, and cooling for own use | 55.01                          | 60.84                  | 18.97           |
| Heat (purchased)                                  | 55.01                          | 60.84                  | 18.97           |
| Natural gas                                       | 55.01                          | 60.84                  | 18.97           |
| District heating                                  | —                              | —                      | —               |
| Scope 3                                           | 45,937.87                      | 39,477.83              | 10,605.89       |
| Purchased goods and services                      | 44,552.50                      | 37,326.35              | 10,308.77       |
| Production materials and consumables              | 44,505.10                      | 36,441.20              | 9,972.59        |
| Products - Activity-based                         | —                              | —                      | —               |
| Products - Spend-based                            | 44,505.10                      | 36,441.20              | 9,971.46        |
| Other purchased goods                             | —                              | —                      | 1.13            |
| Packaging materials                               | —                              | 88.30                  | 7.78            |
| Externally calculated service emissions           | 47.10                          | 781.30                 | 328.23          |
| Water                                             | 0.30                           | 15.50                  | 0.17            |
| Capital goods                                     | 470.20                         | 146.20                 | 132.09          |
| Capital goods                                     | 470.20                         | 146.20                 | 132.09          |
| Fuel- and energy-related activities               | 192.49                         | 537.08                 | 12.07           |

|                                              | DACH                           |                        |                 |
|----------------------------------------------|--------------------------------|------------------------|-----------------|
|                                              | Mediq Holding Deutschland GmbH |                        | Mediq Suisse AG |
|                                              | Mediq DiaExpert GmbH           | Mediq Deutschland GmbH |                 |
| Fuel- and energy-related activities          | 192.49                         | 537.08                 | 12.07           |
| Upstream transportation and distribution     | 279.45                         | 481.30                 | 41.76           |
| Inbound logistics                            | 248.20                         | 311.58                 | 11.23           |
| Intralogistics                               | —                              | —                      | —               |
| Outbound logistics (downstream)              | 31.30                          | 169.75                 | 30.53           |
| Waste generated in operations                | 0.79                           | 30.13                  | 2.99            |
| Waste generated in operations                | 0.79                           | 30.13                  | 2.99            |
| Business travel                              | 12.21                          | 22.79                  | 5.58            |
| Flights                                      | 4.12                           | 8.66                   | 5.24            |
| Hotel                                        | 7.01                           | 12.39                  | 0.28            |
| Rail                                         | 1.07                           | 1.69                   | 0.02            |
| Rental and private vehicles                  | —                              | 0.05                   | 0.04            |
| Employee commuting                           | 237.20                         | 284.27                 | 30.82           |
| Commuting to the office                      | 233.78                         | 276.38                 | 29.68           |
| Home office                                  | 3.41                           | 7.89                   | 1.14            |
| Upstream leased assets                       | 193.06                         | 375.86                 | —               |
| Upstream leased assets                       | 193.06                         | 375.86                 | —               |
| Downstream transportation and distribution   | —                              | —                      | 71.79           |
| Outbound logistics                           | —                              | —                      | 37.71           |
| Storage (downstream)                         | —                              | —                      | 34.08           |
| End-of-life treatment of sold products       | —                              | 2.98                   | 0.02            |
| Product disposal                             | —                              | 2.91                   | 0.01            |
| Product waste transport to disposal facility | —                              | 0.07                   | —               |
| Downstream leased assets                     | —                              | 270.81                 | —               |
| Electricity                                  | —                              | 270.81                 | —               |
| Investments                                  | —                              | —                      | —               |
| Total GHG emissions                          | 46,744.64                      | 41,665.30              | 10,658.08       |

|                                                   | Nordics               |                        |                |                       |
|---------------------------------------------------|-----------------------|------------------------|----------------|-----------------------|
|                                                   | Mediq Holding Sverige | Mediq Holding Suomi Oy | Mediq Norge AS | Mediq Holding Denmark |
|                                                   | t CO2e                | t CO2e                 | t CO2e         | t CO2e                |
| Scope 1                                           | 113.05                | 238.02                 | 19.79          | 304.72                |
| Direct emissions from company facilities          | —                     | 32.72                  | —              | —                     |
| Refrigerant leakage                               | —                     | 32.72                  | —              | —                     |
| Direct emissions from company vehicles            | 113.05                | 205.31                 | 19.79          | 304.72                |
| Vehicle fleet                                     | 113.05                | 205.31                 | 19.79          | 304.72                |
| Gasoline                                          | 105.95                | 177.07                 | 7.32           | 69.40                 |
| Diesel                                            | 7.10                  | 28.24                  | 12.47          | 235.33                |
| Scope 2                                           | 559.84                | 233.87                 | 18.30          | 561.28                |
| Purchased electricity for own use                 | 104.79                | 94.65                  | 18.30          | 531.13                |
| Electricity (stationary)                          | 104.11                | 18.48                  | 11.92          | 512.03                |
| Country mix                                       | 104.11                | 18.48                  | 11.92          | 512.03                |
| Green electricity                                 | —                     | —                      | —              | —                     |
| Electricity (vehicle fleet)                       | 0.68                  | 76.16                  | 6.38           | 19.10                 |
| Purchased heating, steam, and cooling for own use | 455.05                | 139.23                 | —              | 30.15                 |
| Heat (purchased)                                  | 455.05                | 139.23                 | —              | 30.15                 |
| Natural gas                                       | —                     | 116.34                 | —              | 30.15                 |
| District heating                                  | 455.05                | 22.88                  | —              | —                     |
| Scope 3                                           | 115,468.20            | 31,576.81              | 17,887.52      | 51,320.11             |
| Purchased goods and services                      | 109,124.63            | 30,728.67              | 14,490.10      | 48,930.26             |
| Production materials and consumables              | 107,955.20            | 30,021.28              | 14,226.34      | 47,942.72             |
| Products - Activity-based                         | —                     | —                      | —              | —                     |
| Products - Spend-based                            | 107,954.94            | 30,014.80              | 14,225.70      | 47,908.49             |
| Other purchased goods                             | 0.26                  | 6.48                   | 0.64           | 34.23                 |
| Packaging materials                               | 757.06                | 61.07                  | —              | 36.62                 |
| Externally calculated service emissions           | 408.30                | 646.17                 | 263.57         | 950.45                |
| Water                                             | 4.06                  | 0.15                   | 0.19           | 0.47                  |
| Capital goods                                     | 165.11                | 54.87                  | 71.93          | 359.94                |
| Capital goods                                     | 165.11                | 54.87                  | 71.93          | 359.94                |
| Fuel- and energy-related activities               | 209.89                | 118.96                 | 7.49           | 232.59                |

|                                              | Nordics               |                        |                |                       |
|----------------------------------------------|-----------------------|------------------------|----------------|-----------------------|
|                                              | Mediq Holding Sverige | Mediq Holding Suomi Oy | Mediq Norge AS | Mediq Holding Denmark |
|                                              | t CO2e                | t CO2e                 | t CO2e         | t CO2e                |
| Fuel- and energy-related activities          | 209.89                | 118.96                 | 7.49           | 232.59                |
| Upstream transportation and distribution     | 1,011.25              | 222.19                 | 67.97          | 584.03                |
| Inbound logistics                            | 567.33                | 118.55                 | 37.52          | 2.14                  |
| Intralogistics                               | 59.85                 | 4.39                   | —              | —                     |
| Outbound logistics (downstream)              | 384.07                | 99.25                  | 30.45          | 581.89                |
| Waste generated in operations                | 8.35                  | 25.37                  | 0.70           | 14.67                 |
| Waste generated in operations                | 8.35                  | 25.37                  | 0.70           | 14.67                 |
| Business travel                              | 96.90                 | 1.37                   | 144.62         | 92.43                 |
| Flights                                      | 82.18                 | 1.34                   | 135.39         | 82.45                 |
| Hotel                                        | 14.48                 | 0.03                   | 7.99           | 9.88                  |
| Rail                                         | 0.08                  | —                      | —              | 0.02                  |
| Rental and private vehicles                  | 0.16                  | —                      | 1.24           | 0.09                  |
| Employee commuting                           | 229.36                | 130.67                 | 2,926.11       | 122.76                |
| Commuting to the office                      | 226.16                | 125.85                 | 2,921.78       | 120.16                |
| Home office                                  | 3.20                  | 4.81                   | 4.33           | 2.59                  |
| Upstream leased assets                       | —                     | —                      | —              | —                     |
| Upstream leased assets                       | —                     | —                      | —              | —                     |
| Downstream transportation and distribution   | 4,533.76              | 285.27                 | 161.81         | 768.68                |
| Outbound logistics                           | 3,330.05              | 209.53                 | 118.85         | 403.79                |
| Storage (downstream)                         | 1,203.71              | 75.74                  | 42.96          | 364.89                |
| End-of-life treatment of sold products       | 15.40                 | 3.06                   | —              | 0.54                  |
| Product disposal                             | 14.85                 | 2.99                   | —              | 0.45                  |
| Product waste transport to disposal facility | 0.55                  | 0.07                   | —              | 0.09                  |
| Downstream leased assets                     | 73.55                 | 6.39                   | 16.80          | 214.20                |
| Electricity                                  | 73.55                 | 6.39                   | 16.80          | 214.20                |
| Investments                                  | —                     | —                      | —              | —                     |
| Total GHG emissions                          | 116,141.08            | 32,048.70              | 17,925.61      | 52,186.12             |

|                                                   | Baltics           |                                       |                   |                |
|---------------------------------------------------|-------------------|---------------------------------------|-------------------|----------------|
|                                                   | SIA Mediq Latvija | UAB Mediq Business Services Lithuania | UAB Mediq Lietuva | Mediq Eesti OÜ |
|                                                   | t CO2e            | t CO2e                                | t CO2e            | t CO2e         |
| Scope 1                                           | 22.57             | 313.75                                | 33.86             | 106.09         |
| Direct emissions from company facilities          | —                 | —                                     | —                 | —              |
| Refrigerant leakage                               | —                 | —                                     | —                 | —              |
| Direct emissions from company vehicles            | 22.57             | 313.75                                | 33.86             | 106.09         |
| Vehicle fleet                                     | 22.57             | 313.75                                | 33.86             | 106.09         |
| Gasoline                                          | 5.14              | 71.46                                 | 7.71              | 24.16          |
| Diesel                                            | 17.43             | 242.30                                | 26.15             | 81.93          |
| Scope 2                                           | 10.19             | 51.23                                 | 17.21             | 157.22         |
| Purchased electricity for own use                 | 5.22              | 32.12                                 | 17.21             | 97.48          |
| Electricity (stationary)                          | 3.96              | 12.84                                 | 15.12             | 91.33          |
| Country mix                                       | 3.96              | 12.84                                 | —                 | 91.33          |
| Green electricity                                 | —                 | —                                     | —                 | —              |
| Electricity (vehicle fleet)                       | 1.26              | 19.29                                 | 2.08              | 6.15           |
| Purchased heating, steam, and cooling for own use | 4.97              | 19.11                                 | —                 | 59.74          |
| Heat (purchased)                                  | 4.97              | 19.11                                 | —                 | 59.74          |
| Natural gas                                       | 4.97              | —                                     | —                 | 59.74          |
| District heating                                  | —                 | 19.11                                 | —                 | —              |
| Scope 3                                           | 20.66             | 439.55                                | 153.60            | 15,096.56      |
| Purchased goods and services                      | 0.03              | 202.06                                | 0.02              | 14,648.70      |
| Production materials and consumables              | —                 | 6.01                                  | —                 | 14,606.66      |
| Products - Activity-based                         | —                 | —                                     | —                 | —              |
| Products - Spend-based                            | —                 | —                                     | —                 | 14,606.66      |
| Other purchased goods                             | —                 | 6.01                                  | —                 | —              |
| Packaging materials                               | —                 | —                                     | —                 | 13.41          |
| Externally calculated service emissions           | —                 | 195.91                                | —                 | 28.55          |
| Water                                             | 0.03              | 0.13                                  | 0.02              | 0.07           |
| Capital goods                                     | 3.03              | —                                     | 28.76             | 17.11          |
| Capital goods                                     | 3.03              | —                                     | 28.76             | 17.11          |
| Fuel- and energy-related activities               | 8.23              | 93.26                                 | 15.30             | 74.13          |

|                                              | Baltics           |                                       |                   |                |
|----------------------------------------------|-------------------|---------------------------------------|-------------------|----------------|
|                                              | SIA Mediq Latvija | UAB Mediq Business Services Lithuania | UAB Mediq Lietuva | Mediq Eesti OÜ |
|                                              | t CO2e            | t CO2e                                | t CO2e            | t CO2e         |
| Fuel- and energy-related activities          | 8.23              | 93.26                                 | 15.30             | 74.13          |
| Upstream transportation and distribution     | —                 | —                                     | —                 | 289.05         |
| Inbound logistics                            | —                 | —                                     | —                 | 260.41         |
| Intralogistics                               | —                 | —                                     | —                 | —              |
| Outbound logistics (downstream)              | —                 | —                                     | —                 | 28.64          |
| Waste generated in operations                | 0.90              | 0.96                                  | 1.27              | 3.52           |
| Waste generated in operations                | 0.90              | 0.96                                  | 1.27              | 3.52           |
| Business travel                              | —                 | 35.38                                 | 4.54              | 14.42          |
| Flights                                      | —                 | 32.94                                 | 4.40              | 13.93          |
| Hotel                                        | —                 | —                                     | 0.15              | 0.49           |
| Rail                                         | —                 | 2.33                                  | —                 | —              |
| Rental and private vehicles                  | —                 | 0.11                                  | —                 | —              |
| Employee commuting                           | 8.47              | 107.89                                | 103.71            | 43.50          |
| Commuting to the office                      | 8.28              | 104.55                                | 103.57            | 42.61          |
| Home office                                  | 0.19              | 3.33                                  | 0.14              | 0.89           |
| Upstream leased assets                       | —                 | —                                     | —                 | —              |
| Upstream leased assets                       | —                 | —                                     | —                 | —              |
| Downstream transportation and distribution   | —                 | —                                     | —                 | —              |
| Outbound logistics                           | —                 | —                                     | —                 | —              |
| Storage (downstream)                         | —                 | —                                     | —                 | —              |
| End-of-life treatment of sold products       | —                 | —                                     | —                 | 6.13           |
| Product disposal                             | —                 | —                                     | —                 | 6.02           |
| Product waste transport to disposal facility | —                 | —                                     | —                 | 0.11           |
| Downstream leased assets                     | —                 | —                                     | —                 | —              |
| Electricity                                  | —                 | —                                     | —                 | —              |
| Investments                                  | —                 | —                                     | —                 | —              |
| Total GHG emissions                          | 53.42             | 804.53                                | 204.67            | 15,359.86      |

| United Kingdom                                    |            |
|---------------------------------------------------|------------|
| Mediq Holding UK Ltd.                             |            |
| t CO2e                                            |            |
| Scope 1                                           | 1,356.08   |
| Direct emissions from company facilities          | 5.37       |
| Refrigerant leakage                               | 5.37       |
| Direct emissions from company vehicles            | 1,350.71   |
| Vehicle fleet                                     | 1,350.71   |
| Gasoline                                          | —          |
| Diesel                                            | 1,350.71   |
| Scope 2                                           | 613.54     |
| Purchased electricity for own use                 | 536.07     |
| Electricity (stationary)                          | 536.07     |
| Country mix                                       | 536.07     |
| Green electricity                                 | —          |
| Electricity (vehicle fleet)                       | —          |
| Purchased heating, steam, and cooling for own use | 77.47      |
| Heat (purchased)                                  | 77.47      |
| Natural gas                                       | 77.47      |
| District heating                                  | —          |
| Scope 3                                           | 162,559.20 |
| Purchased goods and services                      | 160,489.63 |
| Production materials and consumables              | 159,362.48 |
| Products - Activity-based                         | —          |
| Products - Spend-based                            | 159,362.45 |
| Other purchased goods                             | 0.03       |
| Packaging materials                               | 7.47       |
| Externally calculated service emissions           | 1,119.37   |
| Water                                             | 0.31       |
| Capital goods                                     | 79.07      |
| Capital goods                                     | 79.07      |
| Fuel- and energy-related activities               | 472.86     |
| Fuel- and energy-related activities               | 472.86     |

|                                              | United Kingdom        |
|----------------------------------------------|-----------------------|
|                                              | Mediq Holding UK Ltd. |
|                                              | t CO2e                |
| Upstream transportation and distribution     | 576.11                |
| Inbound logistics                            | —                     |
| Intralogistics                               | —                     |
| Outbound logistics (downstream)              | 576.11                |
| Waste generated in operations                | 3.97                  |
| Waste generated in operations                | 3.97                  |
| Business travel                              | 39.37                 |
| Flights                                      | 23.91                 |
| Hotel                                        | 13.89                 |
| Rail                                         | 1.42                  |
| Rental and private vehicles                  | 0.14                  |
| Employee commuting                           | 508.10                |
| Commuting to the office                      | 453.46                |
| Home office                                  | 54.64                 |
| Upstream leased assets                       | 112.84                |
| Upstream leased assets                       | 112.84                |
| Downstream transportation and distribution   | 272.60                |
| Outbound logistics                           | 200.23                |
| Storage (downstream)                         | 72.38                 |
| End-of-life treatment of sold products       | 4.65                  |
| Product disposal                             | 4.56                  |
| Product waste transport to disposal facility | 0.09                  |
| Downstream leased assets                     | —                     |
| Electricity                                  | —                     |
| Investments                                  | —                     |
| Total GHG emissions                          | 164,528.82            |

| Hungary                                           |          |
|---------------------------------------------------|----------|
| Mediq Direkt Kft                                  |          |
| t CO2e                                            |          |
| Scope 1                                           | —        |
| Direct emissions from company facilities          | —        |
| Refrigerant leakage                               | —        |
| Direct emissions from company vehicles            | —        |
| Vehicle fleet                                     | —        |
| Gasoline                                          | —        |
| Diesel                                            | —        |
| Scope 2                                           | —        |
| Purchased electricity for own use                 | —        |
| Electricity (stationary)                          | —        |
| Country mix                                       | —        |
| Green electricity                                 | —        |
| Electricity (vehicle fleet)                       | —        |
| Purchased heating, steam, and cooling for own use | —        |
| Heat (purchased)                                  | —        |
| Natural gas                                       | —        |
| District heating                                  | —        |
| Scope 3                                           | 3,184.85 |
| Purchased goods and services                      | 3,120.08 |
| Production materials and consumables              | 3,120.08 |
| Products - Activity-based                         | —        |
| Products - Spend-based                            | 3,120.08 |
| Other purchased goods                             | —        |
| Packaging materials                               | —        |
| Externally calculated service emissions           | —        |
| Water                                             | —        |
| Capital goods                                     | —        |
| Capital goods                                     | —        |
| Fuel- and energy-related activities               | —        |
| Fuel- and energy-related activities               | —        |

|                                              | Hungary          |
|----------------------------------------------|------------------|
|                                              | Mediq Direkt Kft |
|                                              | t CO2e           |
| Upstream transportation and distribution     | 60.94            |
| Inbound logistics                            | 50.32            |
| Intralogistics                               | —                |
| Outbound logistics (downstream)              | 10.63            |
| Waste generated in operations                | —                |
| Waste generated in operations                | —                |
| Business travel                              | 3.83             |
| Flights                                      | 3.66             |
| Hotel                                        | 0.16             |
| Rail                                         | 0.01             |
| Rental and private vehicles                  | —                |
| Employee commuting                           | —                |
| Commuting to the office                      | —                |
| Home office                                  | —                |
| Upstream leased assets                       | —                |
| Upstream leased assets                       | —                |
| Downstream transportation and distribution   | —                |
| Outbound logistics                           | —                |
| Storage (downstream)                         | —                |
| End-of-life treatment of sold products       | —                |
| Product disposal                             | —                |
| Product waste transport to disposal facility | —                |
| Downstream leased assets                     | —                |
| Electricity                                  | —                |
| Investments                                  | —                |
| Total GHG emissions                          | 3,184.85         |

Annex 4: Difference in GHG assessment 2024 vs. 2025

|                                                   | 2025 [tCO2e] | 2024 [tCO2e] | Difference |
|---------------------------------------------------|--------------|--------------|------------|
| Scope 1                                           | 5,677        | 7,609        | -25%       |
| Direct emissions from company facilities          | 70           | 164          | -57%       |
| Direct emissions from company vehicles            | 5,607        | 7,445        | -25%       |
| Scope 2 (market-based)                            | 4,135        | 3,727        | 11%        |
| Purchased electricity for own use                 | 2,918        | 2,518        | 16%        |
| Purchased heating, steam, and cooling for own use | 1,217        | 1,209        | 1%         |
| Scope 3                                           | 940,115      | 921,911      | 2%         |
| Purchased goods and services                      | 884,323      | 882,617      | 0.19%      |
| Capital goods                                     | 4,202        | 3,646        | 15%        |
| Fuel- and energy-related activities               | 2,639        | 3,011        | -12%       |
| Upstream transportation and distribution          | 6,956        | 12,254       | -43%       |
| Waste generated in operations                     | 219          | 307          | -29%       |
| Business travel                                   | 831          | 337          | 147%       |
| Employee commuting                                | 8,304        | 7,793        | 7%         |
| Upstream leased assets                            | 715          | 715          | —%         |
| Downstream transportation and distribution        | 8,960        | 6,202        | 44%        |
| End-of-life treatment of sold products            | 18,182       | 0            | —%         |
| Downstream leased assets                          | 4,721        | 4,747        | -1%        |
| Investments                                       | 63           | 282          | -78%       |
| Total GHG emissions                               | 949,928      | 933,246      | 2%         |

Direct emissions from our vehicle fleet

In 2024 additional logistic movements were necessary to complete the warehouse consolidation in the UK. In 2025, far less movements were needed thanks to this warehouse consolidation.

Upstream transport

Due to time constraints, it is likely that we were unable to obtain a complete picture of the 2025 inbound logistics streams. Furthermore the 2024 calculation applied more conservative assumptions, which could have led to double counting. The decrease is therefore uncertain.

**Downstream transport**

For the 2025 assessment, we made assumptions for the last-mile transport which were previously missing to a large degree.

**Business travel**

In 2024 two sources of data were missing, and the amount of flights in 2025 was higher, resulting in higher emissions in business travel in 2025.

**End of life**

In the 2025 calculation we were able to include a part of end-of-life emissions of our products, which was missing in 2024. This explains the increase in this category.

Annex 5: GHG assessment, other assumptions

For our relatively significant categories we have applied the following assumptions.

Stationary combustion (Scope 1)

Where heating is included in rent and no separate meters exist, energy consumption is allocated based on proxies such as rented floor area.

When available, total building consumption data or supplier-estimated annual consumption is used and proportionally attributed to the entity.

In cases of incomplete data, consumption is annualized based on available months (e.g., extrapolating from September or partial invoice periods).

When site-specific data is missing, consumption is estimated using comparable Mediq locations.

Where current-year data is unavailable, prior year (e.g., 2024) consumption is used, assuming similar usage patterns.

In absence of updated data (e.g., before end of heating season), consumption is assumed to remain stable year on year.

When data is recorded at a central entity or location, it is redistributed across entities using allocation keys such as:

- sales ratio, in the case of an office or company premises;
- number of workstations, in the case of manufacturing facilities.

Mobile combustion (Scope 1)

Fuel consumption initially recorded at a central entity where one building includes multiple entities, (e.g., Mediq Netherlands, Mediq B.V. and Medeco B.V. – De Meern) is allocated to other entities based on FTE.

Where consumption data is missing, fuel use is estimated based on average consumption of comparable locations.

Missing months (e.g., December) are estimated based on prior months' consumption.

In several cases, consumption is fully assumption-based due to lack of data. When fuel type is unknown, the fuel with the highest emission factor is assumed, to ensure a conservative estimate.

Where only kilometres driven are known, fuel consumption is derived using standard consumption per 100 km, without distinguishing between fuel types (e.g., electric vs. gasoline).

Purchased electricity (Scope 2)

Electricity consumption recorded at central entities (e.g., De Meern, Kontich) is allocated to other entities using proxies such as:

- number of workstations;
- sales ratio;
- FTE (where applicable).

Where site-specific data is missing, electricity use is estimated based on comparable locations or supplier-provided annual estimates. Missing months (e.g., Q4 or December) are extrapolated from available months or prior consumption patterns.

When current-year data or invoices are unavailable, previous year (e.g., 2024) consumption is used as a proxy.

In several cases, consumption is fully estimated due to lack of primary data. Where energy source or fuel type is unknown, the highest emission factor is applied to ensure conservative reporting.

Purchased heating (Scope 2)

Where heating is included in rent and no separate meters exist, consumption is allocated based on rented floor area.

When available, total building consumption or supplier-estimated annual consumption is used and proportionally allocated.

Heating data recorded at central entities (e.g., De Meern, Kontich) is distributed across entities using allocation keys such as:

- sales ratio;
- number of workstations.

Where site-specific data is missing, consumption is estimated using comparable Mediq locations.

When current-year data is unavailable, prior year consumption (e.g., 2024) is used, assuming similar usage patterns.

Partial-year data is extrapolated to full-year estimates based on available months.

Where data is pending (e.g., end of heating season), consumption is assumed stable year on year.

In cases of missing historical data (e.g., relocations), full-year consumption is assumed and allocated proportionally.

**Capital goods (Scope 3.2)**

Capital goods were calculated with the spend-based method.

**Upstream transport (Scope 3.4)**

We received reports from various third-party logistics providers, and when they provided information expressed in kgCO<sub>2</sub>e, we ensured that the system boundary WtW was applied.

**Waste in own operations (Scope 3.5)**

We applied an activity-based method. When distances to disposal facilities are not known, an average distance of 25 km is assumed.

Where waste management is included in lease agreements, and no entity-specific data is available, total building waste figures are allocated based on rented floor area. For locations lacking data, waste data from comparable sites (e.g., Linnoitustie) is used as a proxy and proportionally allocated. In absence of specific data, standard/default waste generation values are applied.

Where applicable waste quantities are estimated by converting volume to weight, we assumed the following density factor: kg/m<sup>3</sup>.

Where current-year data is unavailable, previous year data (e.g., 2024) is used as a proxy.

In several cases, waste figures are fully estimated due to lack of primary data.

When only total building data is available, waste is scaled down to the entity level based on occupied floor space.

**Business travel (Scope 3.6)**

A combination of activity- and spend-based methods were used. If a car was driven between two countries, the emission factor (EF) of the country with the highest emission factor was applied to ensure a conservative approach.

**Employee commuting (Scope 3.7)**

We applied an activity-based method. For the Dutch entities, data was collected over one week and then extrapolated based on 45 working weeks. 70% of employees responded to the survey. The remaining 30% were extrapolated. The employees of the other entities filled in a survey covering the entire reporting period. 222 employees responded, and we extrapolated to the total of 1,876. The required response rate was 187 assuming a confidence level of 85% with a 5% margin of error.

**Upstream leased assets (Scope 3.8)**

Electricity, heating, and cooling consumption were unknown for all leased locations, therefore, we used 2024 activity data, if available. If no 2024 data was available, a default value based on square metres was applied. If it was unknown whether or not a location had cooling, we assumed that cooling was present, as this represents the most conservative approach.

As the square meters of some locations were unknown (e.g., Alsdorf, Neumünster, and Hamburg), we calculated an average based on the square metres of other locations. This resulted in an average of 99 m<sup>2</sup> per location. If it was unclear whether a location opened or closed during the reporting year, we assumed the location was operational for the entire year of 2025, as this represents the most conservative approach.

If the heating source was listed as '0', natural gas was assumed as the default heating source. For the location in Schopfheim we did not know to which Mediq entity it belonged. We have assigned the emissions to Mediq Holding Deutschland.

**Downstream transport (Scope 3.9)**

Last-mile emissions were estimated based on outbound product weights and typical transport distances by small market size (50 km), using road transport via vans.

**End of life (Scope 3.12)**

End-of-life treatment was determined by customer segment, with Institutional/distribution channels (e.g. hospitals) treating products as hazardous waste and packaging as municipal waste, while direct channels (direct to patient) used residual waste for products and material-specific waste for packaging. A conservative default was applied where data was missing, with emissions calculated using a blended factor for incineration, landfill and recycling, based on a 25 km average transport distance and only for products with known weights.

**Downstream leased assets (Scope 3.13)**

We have broken down our downstream leased assets according to estimated use of device per day and the known power of the device.

- 0.016 kWh/device; 1,200 devices used 5 hours per day
- 0.085 kWh/device; 320 devices used 24 hours per day
- 0.0075 kWh/device; 300 devices used 8 hours per day
- 0.053 kWh/device; 60,000 devices used 8 hours per day
- 0.053 kWh/device; 4,245 devices used 7 hours per day

**Investments (Scope 3.15)**

Investments were calculated with the spend-based method.

**Annex 6: 2025 analysis of legacy KPIs**

**Operations**

Within the operations pillar of our ESG strategy, we focus on waste, packaging material, transport emissions and energy consumption. These areas reflect the environmental impact of the distribution of our products. We have been tracking our performance within these focus areas by means of ESG KPIs since 2022 for our largest country organizations. Moving from 2024 to 2025, we extended the scope by adding new countries and business units, resulting in more complete results and improved benchmarking. As we have moved from topical environmental impact assessment to a full GHG assessment including all scope categories, this will be the last report where the legacy KPIs are published and interpreted as below. Starting from 2026, the KPIs will be embedded into our GHG assessment and resource inflows and outflows analysis. They will be integrated according to the table below. This marks a significant milestone into maturing our ESG efforts and tracking our accomplishments.

| Legacy KPI                      | Position in Green House Gas Protocol                     | Position in Global Circularity Protocol |
|---------------------------------|----------------------------------------------------------|-----------------------------------------|
| Residual waste                  | Scope 3.5 (waste generated in operations)                | outflow to waste management             |
| Scrap waste                     | Scope 3.5 (waste generated in operations)                | outflow to waste management             |
| Cardboard packaging material    | Scope 3.1 (purchased goods and services)                 | inflow from suppliers                   |
| Plastic packaging material      | Scope 3.1 (purchased goods and services)                 | inflow from suppliers                   |
| CO2 related to parcel transport | Scope 3.9 (transportation and distribution - downstream) |                                         |
| CO2 related to pallet transport | Scope 3.9 (transportation and distribution - downstream) |                                         |
| Electricity consumption         | Scope 2 (purchased electricity)                          |                                         |
| Gas consumption                 | Scope 1 (stationary combustion)                          |                                         |

General goals by focus area

Waste

By working closely with our suppliers, we are reducing the amount of residual waste generated in our warehouses and offices. This way we continue to promote the shift toward recyclable solutions, moving us closer to wasteless operations.

Packaging

By adopting material and process innovations, we are optimizing the design and functionality of our packaging process to eliminate unnecessary packaging use.

Transport emissions

In collaboration with our customers, carriers and suppliers, we are decreasing emissions in transport. By optimizing delivery frequencies and reducing the number of transport moves, we aim to significantly reduce our carbon footprint while progressing towards our long-term goal of low emissions transport. In addition, we are actively encouraging our carriers to adopt environmentally friendly vehicle solutions.

Energy consumption

By implementing innovative solutions in our facilities, we are minimizing energy use and ensuring we contribute to a healthier environment.

Achievements 2025

The table on page 106 shows an overview of the operation’s KPI results at Group level. Please note this includes the column 2024 (FY extended) and 2025 (FY), which provides like-for-like results (see remarks at the bottom the table). By delving into local country initiatives, the overall Group results can be explained as follows.

Waste

**Residual waste:** The total percentage of residual waste has decreased from 30% in 2024 to 10% in 2025. The four-year trend shows a reduction of 25%. This decrease can be explained by structural focus on waste separation across all markets. In addition, closure of various warehouses in the UK during 2024 resulted in peak waste generation during 2024, which has normalized in 2025, highlighted by a steep reduction in residual waste (from 62% in 2024 to 12% in 2025).

**Scrap waste:** The total percentage of scrap waste has decreased from 0.340% in 2024 to 0.319% in 2025. This is a four-year trend of -4.8%. The main driver is a decrease from 0.30% in 2024 to 0.21% 2025 in the Netherlands, accomplished by the introduction of a new donation policy. This policy enables donations of products which are almost overdue or have minor damages instead of scrapping them. In total 19,000 kg, equivalent to 192 pallets of products, ranging from wound care, personal protection and draining incontinence materials, were donated to Ukraine.

Packaging

**Cardboard:** Total cardboard consumption has increased from 0.3363 kg/order in 2024 to 0.3868 kg/order in 2025. The four-year trend shows an increase of 2.3%. This increase can be explained by developments in Netherlands and Baltics. Mediq Netherlands acquired Mathot and integrated order volume into the warehouse in Bleiswijk. As a result, the number of orders which require additional packaging has increased vs. 2024 (0.3682 kg/order in 2024 to 0.4139 kg/ order in 2025). In the Baltics, a shift in quantity per order resulted in additional packaging per order, not in total volume shipped. In addition, the

timing of carton purchasing impacts this number, as the purchased quantities exceed annual consumption.

**Plastic:** Overall plastic consumption increased from 0.01262 kg/order in 2024 to 0.01268 kg/order in 2025 (+0.4%). The four-year trend shows a decrease of 1.0%. In Finland and Germany plastic consumption per order slightly increased in 2025 vs. 2024. The small increase was offset by a recent initiative in Sweden where plastic tape was replaced by paper tape, resulting in a decrease of 0.0446 kg/order in 2024 to 0.0247 kg/order in 2025 (4.,62%).

Transport emissions

**Parcel:** CO2 emissions per parcel decreased from 0.295 kg/parcel in 2024 to 0.285 kg/parcel in 2025 (-2.3%). The four-year trend shows a decrease of 4.4%. On a country level we see an increase from 0.558 kg/parcel in 2024 to 1,235 kg/parcel in 2025 in Finland (121.33%). Also, in Germany we see an increase from 0.306 kg/parcel in 2024 to 0.504 K/parcel in 2025 (64.71%) mainly caused by changes in calculation methods and scope making the data more accurate and reliable however higher. In the Netherlands we see a decrease from 0.326 kg/parcel in 2024 to 0.299 kg/parcel in 2025 (-8.28%). Also, In Norway we see a decrease from 0.027 kg/parcel in 2024 to 0.017 kg/parcel in 2025 (-37.04%). These decreases are due to increasingly using electric vehicles for last-mile deliveries by the transport supplier. All together, these fluctuations result in marginal changes in emissions related to parcel transport.

**Pallet:** CO2 emissions per pallet increased from 3.442 kg/pallet in 2024 to 7.886 kg/pallet 2025. The four-year trend shows an increase of 28%. On country level we see an increase in Germany from 36.219 kg/pallet in 2024 to 57.030 kg/pallet in 2025 (57.46%). Also, in the Netherlands the emissions per pallet increased from 4.411 kg/pallet in 2024 to 7.828 kg/pallet in 2025 (77.47%). Overall, it appears to be a negative trend; however, these increases are heavily driven by changes in calculation methods and scope. In various countries, we see transport partners reviewing and improving the emission calculation methodology, making the data more accurate and reliable, however resulting in higher emission figures. As a result, no binding conclusions can be drawn based on these annual comparisons.

Energy consumption

**Electricity:** Electricity consumption decreased from 6,838,633 KWh in 2024 to 5,872,157 kWh in 2025 (-14.1%). The four-year trend shows a reduction of 2.7%. The decrease from 2024 to 2025 is mainly driven by warehouse consolidation projects. The first consolidation project took place in the UK where we closed six warehouses and moved all operations into one modern warehouse, decreasing electricity consumption from 1,203,485 kWh to 846,875 kWh (-29.63%). The second consolidation project took place in Germany where we moved two warehouses into one, decreasing electricity consumption from 888,888 kWh in 2024 to 685,508 kWh in 2025 (-22.88%). The third consolidation project took place in the Nordics where we moved operations from the Danish warehouse into the Kungsbacka warehouse in Sweden. This decreased the electricity consumption in Denmark from 687,965 kWh in 2024 to 295,066 kWh in 2025 (-57.11%). Note that this KPI is sensitive to weather conditions and does not distinguish between renewable and non-renewable energy.

**Gas:** Gas consumption decreased from 693,653 m3 in 2024 to 246,648 m3 in 2025 (-64.4%). The four-year trend shows a reduction of 33%. The decrease in 2025 is caused by consolidation projects as described in the paragraph above. Gas consumption in the UK decreased from 130,599 m3 gas in 2024 to 0 m3 in 2025 (-100%) as a result of the move to a state-of-the-art facility without gas usage. In Germany gas consumption dropped from 456,960 m3 in 2024 to 26,643 m3 in 2025 (-94.17%), driven by the installation of (hybrid) heat pump. Note that this KPI is sensitive to weather conditions.

| Topic                          | KPI                                      | Definition                                                                                                                                                                              | 2024 (FY)1       | 2025 FY          | Target                       | Delta 2024 vs. 2025 | Four-year trend |
|--------------------------------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------------------|---------------------|-----------------|
| Waste                          | Residual waste (%)2                      | All waste that is not separated (plastic, cardboard, etc.) to be recycled (kg) / total amount of waste (kg) *100                                                                        | 29.9999999999    | 10.0000000000    | year-by-year reduction of 5% | -66                 | -24%            |
|                                | Scrap waste (%)3                         | Costs of all products that are destroyed because of due dates or breakage (local currency)/total costs of goods sold (local currency) *100                                              | 0.35%            | 0.3200000000     | year-by-year reduction of 5% | -6%                 | -4.8%           |
| Packaging material             | Carton consumption (kg/order)4           | All cardboard that is purchased as packaging material (this includes – but is not limited to – cardboard boxes for customer orders, paper filling material, etc.) (kg)/number of orders | 0.3363 kg/ order | 0.3868 kg/ order | year-by-year reduction of 2% | 15%                 | 2.3%            |
|                                | Plastic consumption (kg/order)5          | All plastic that is purchased as packaging material (this includes – but is not limited to – wrapping film, bubble plastic, plastic filling material) (kg)/number of orders             | 0.0126 kg/ order | 0.0127 kg/ order | year-by-year reduction of 2% | 0.4                 | -1,0%           |
| Emissions related to transport | CO2 emission per parcel (kg CO2/parcel)6 | Total CO2 emission from all parcels that are shipped from the warehouse (outbound)/number of parcels                                                                                    | 0.295 kg/ parcel | 0,285 kg/ parcel | year-by-year reduction of 5% | -3,4%               | -4,4%           |
|                                | CO2 emission per pallet (kg CO2/pallet)7 | Total CO2 emission from all pallets that are shipped from the warehouse (outbound)/number of pallets                                                                                    | 3.442 kg/pallet  | 7.886 kg/pallet  | year-by-year reduction of 5% | 129.11%             | 28.1%           |
| Energy consumption             | Electricity consumption (kWh)8           | The total amount (kWh) of electricity that is used in warehouses                                                                                                                        | 6,844,953 kWh    | 5,872,157 kWh    | year-by-year reduction of 2% | -14,1%              | -2,7%           |
|                                | Gas consumption (m3)9                    | The total amount (m3) of gas that is used in warehouses                                                                                                                                 | 693,653 m3       | 246,648 m3       | year-by-year reduction of 5% | -64,4%              | -33%            |

General remark 1 related to all KPIs: This data has not been audited externally (as CSRD does not yet apply to Mediq).

General remark 2 related to all KPIs: Bearing the explanations below in mind, we provide this report with the following disclaimer: no claims as to the accuracy are made, and no rights or obligations can be derived from the contents of this report.

1) 2024 (FY) is the same as '2024 FY extended scope' from the 2024 ESG report so like-for-like results are presented in this table.

2) Data not available for Baltics. Liederbach warehouse extrapolated from 2024 (and no data after Q3 2025 due to closing). Vacated UK sites out of scope for 2025. Larne was excluded from the analyses due to data unreliability.

3) Despite warehouse consolidation in the Nordics, scrap waste is reported on country level. Liederbach warehouse extrapolated from 2024 (and no data after Q3 2025 due to closing). Vacated UK sites out of scope for 2025. UK warehouses Larne and Castle Donington were added compared to 2024 (these locations are not included in the like-for-like comparison).

4) Liederbach warehouse extrapolated from 2024 (and no data after Q3 2025 due to closing). Vacated UK sites out of scope for 2025. UK warehouses Castle Donington and Larne were added compared to 2024 (these locations are not included in the like-for-like comparison). For Castle Donington, no data was available for Q3 and Q4. This was solved by extrapolation based on Q1 and Q2.

5) Liederbach warehouse extrapolated from 2024 (and no data after Q3 2025 due to closing). Vacated UK sites out of scope for 2025. UK warehouses Castle Donington and Larne were added compared to 2024 (these locations are not included in the like-for-like comparison). For Castle Donington, no data was available for Q3 and Q4. This was solved by extrapolation based on Q1 and Q2.

6) Data not available for the Baltics and UK. Liederbach warehouse extrapolated from 2024 (and no data after Q3 2025 due to closing). Overall: data reliability issues due to inconsistency in measurement methods (caused by dependency on transport partners).

7) Data not available for the Baltics and UK. Liederbach warehouse extrapolated from 2024 (and no data after Q3 2025 due to closing). Overall: data reliability issues due to inconsistency in measurement methods (caused by dependency on transport partners).

8) 2025 did not include warehouse in Liederbach and office in Dresden. Vacated UK sites out of scope for 2025. UK warehouses Castle Donington and Larne were added compared to 2024 (these locations are not included in the like-for-like comparison). For Castle Donington no data was available for Q3 and Q4. This was solved by extrapolation based on Q1 and Q2.

9) 2024 extended scope include UK warehouses and are therefore part of the like-for-like comparison.

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