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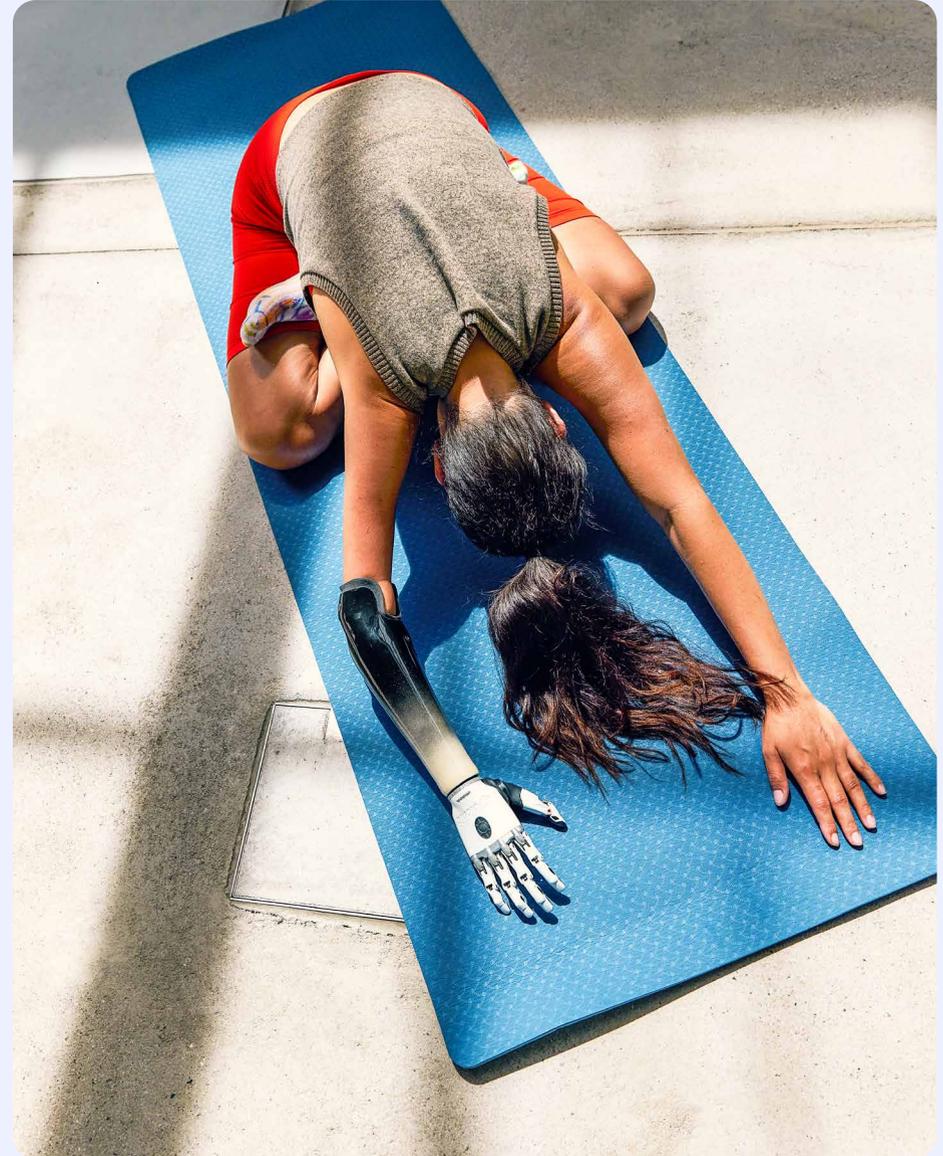
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Basis for preparation

BP-1

General basis for preparation of sustainability statements

This non-financial Group report has been prepared for the Ottobock Group on a consolidated basis and combined with the report for Ottobock SE & Co. KGaA (hereinafter also referred to as the “Group Sustainability Statement”). It meets the requirements of Sections 315b and 315c in conjunction with Sections 289c to 289e of the German Commercial Code (HGB).

The Sustainability Statement was prepared with reference to the provisions of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive – CSRD) and the European Sustainability Reporting Standards (ESRS). In deviation from the ESRS, the Sustainability Statement was not included as a separate section in the Group Management Report. In addition, reporting in accordance with ESRS S1–16 and ESRS G1–6 was omitted due to prevailing challenges in data collection. We plan to report in full compliance with the ESRS in the following year.

The information in the Group Statement which relate to environmental matters, social matters, employee matters, respect for human rights, and combating corruption and bribery applies equally to Ottobock SE & Co. KGaA. The non-financial statement for Ottobock SE & Co. KGaA was prepared without applying any specific framework.

The reporting period covers the financial year from 1 January 2025 to 31 December 2025.

An overview of the information required in accordance with Section 315c in conjunction with Sections 289c to 289e HGB is provided in the following table:

Disclosures according to Section 289c HGB	Covered in the following chapter
Description of the business model	General information
Environmental matters	Climate change, Pollution, Water and marine resources, Resource use and circular economy
Employee-related matters	Own workforce
Social matters	Own workforce, Workers in the value chain, Consumers and end-users
Respect for human rights	Own workforce, Workers in the value chain, End-users and consumers
Combating corruption and bribery	Business conduct

The reporting scope includes all entities consolidated in the financial statements. The Ottobock Group consists of all entities over which Ottobock SE & Co. KGaA is able to exercise control, either directly or indirectly.

The double materiality assessment was carried out along the value chain (upstream, downstream, as well as with respect to the organization’s own operations). The identification of potentially material impacts, risks, and opportunities (IRO) was therefore conducted value-chain-wide.

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For quantitative data collection and disclosures, priority was given to parts of the value chain for which sufficiently reliable information was available (e.g., robust primary data or verifiable secondary data). Where disclosures – particularly regarding strategies, targets, actions, metrics, and contextual information – relate only to specific parts of the value chain, this is explicitly stated.

Ottobock has not applied the safeguard clause under ESRS 1 Section 7.7.

The Sustainability Statement has been audited with limited assurance assurance in accordance with ISAE 3000 by KPMG.

Date of preparation was March 6, 2026.

BP-2

Disclosures in relation to specific circumstances

Short-, medium- and long-term time horizons have been defined in accordance with ESRS 1 Section 6.4.

Whenever possible, metrics are based on direct measurements. Where estimates or indirect sources are used, the respective section explains the applied methodology, key assumptions, and associated uncertainty, as well as -where relevant - planned measures to improve data quality. The reported metrics have not undergone external validation.

ESRS E5-4, 31.(a) Overall total weight of products and technical and biological materials used during the reporting period, has been calculated based on available spend data. Due to this methodology, there is a higher degree of uncertainty regarding the accuracy of the calculation. Unless otherwise stated, data from the value chain is not included.

No metrics have been validated by any external body other than the auditor of this Sustainability Statement. The effectiveness of policies and actions is monitored by the competent departments within the framework of their routine operational responsibilities. Progress against established targets is reviewed and reported at least once per year. No stakeholder groups were directly consulted in the development of the policies, actions, or targets. Subject-matter experts with relevant knowledge served as proxies for stakeholder input.

This is the first sustainability report in alignment with ESRS. As such, no comparative information is included in this report.

This Sustainability Statement includes forward-looking statements based on estimates derived from the information available at the time of preparation. These statements are subject to uncertainties which are beyond the control of Ottobock. In the event that the underlying assumptions prove inaccurate or the identified risks and opportunities materialize, actual outcomes and developments may significantly differ - either positively or negatively - from those anticipated in these statements.

With this non-financial Group report, Ottobock Group also fulfils the requirements of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 concerning the establishment of a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088 (hereinafter referred to as the “EU Taxonomy Regulation”).

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GOV-1

The role of the administrative, management and supervisory bodies

Ottobock, as an SE & Co. KGaA, is a publicly listed partnership limited by shares. The majority of the shares are held by Näder Holding, which is owned by the Näder family.

The Management Board is responsible for overseeing the operations of Ottobock SE & Co. KGaA. Professor Hans Georg Näder serves as Chairman. The Board sets the company's overall orientation and strategic direction and currently includes five Non-Executive Directors along with two of the four Executive Directors (the CEO/CSO and CFO).

The Executive Board consists of four Executive Directors: CEO/CSO, CFO, CXO, and COO/CTO. They are tasked with managing Ottobock's operations, advancing the company's growth strategy, and executing our mission in alignment with the Management Board's strategic direction. Oliver Jakobi, who has been with the company for over 30 years, took on the role of Chief Executive Officer (CEO/CSO) in mid-December 2022.

The Supervisory Board of Ottobock SE & Co. KGaA is subject to European co-determination. It consists of six shareholder representatives and four employee representatives from Germany and abroad. This board monitors the Management Board's activities. Dr. Bernd Bohr, former head of Bosch's automotive division, chairs the Supervisory Board.

		2025	
Management Board	GRAND TOTAL	7	
	Male - Total	6	86%
	30 - 50 years old	1	
	over 50 years old	5	
	Female - Total	1	14%
	30 - 50 years old	0	
	over 50 years old	1	
Supervisory Board	GRAND TOTAL	10	
	Male - Total	5	50%
	30 - 50 years old	0	
	over 50 years old	5	
	Female - Total	5	50%
	30 - 50 years old	4	
	over 50 years old	1	
Executive Directors	GRAND TOTAL	4	
	Male - Total	4	100%
	30 - 50 years old	2	
	over 50 years old	2	
	Female - Total	0	0%
	30 - 50 years old	0	
	over 50 years old	0	
Management Board	Number of executive members	2	
	Number of non-executive members	5	
	Percentage of independent board members	-	57,14%
Supervisory Board	Percentage of employees and other workers as representatives	-	40,00%
	Percentage of independent board members	-	50,00%

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Further information about the Management, Supervisory and Executive Board are publicly available on our corporate website.¹

Roles and responsibilities in exercising oversight of IRO management

At Ottobock, a range of management and supervisory roles are tasked with overseeing the various dimensions of managing material impacts, risks, and opportunities (IROs) across the organization.

The Management Board holds responsibility for defining strategic objectives and monitoring Ottobock’s sustainability strategy and performance.

The Supervisory Board provides oversight of the strategy’s implementation and ensures adherence to regulatory and reporting obligations. ESG and sustainability topics at Ottobock are regularly discussed during Supervisory Board and Audit Committee meetings. The Audit Committee is also responsible for overseeing Ottobock’s non-financial reporting.

The Executive Board is responsible for defining the company’s business objectives, policies, and organizational structure. Members of the Executive Board maintain global oversight of specific sustainability topics and delegate implementation responsibilities to initiative owners at both global and local levels, including tasks related to training and evaluation.

Accountability for sustainability across the company is held by the Chief Financial Officer (CFO), to whom the Global Sustainability department directly reports. This team consolidates the overarching strategy and objectives, including key performance indicators (KPIs), and manages the execution of associated policies, initiatives, and training. Additionally, the Global Sustainability team is responsible for non-financial reporting, communication, external ratings, and audit processes.

Senior management functions and specialized departments responsible for managing material impacts, risks, and opportunities (IROs) provide regular updates to both the Executive Board and the Supervisory Board. These updates include the definition and tracking of targets related to key sustainability issues.

Expertise on sustainability matters

All members of the Management Board have knowledge about sustainability topics and the connected strategic and business implications.

The composition of the Supervisory Board is designed to ensure that its members have the necessary knowledge, skills, and professional experience to effectively fulfil their advisory and supervisory responsibilities. In accordance with the German Corporate Governance Code (Section C.1), Ottobock SE & Co. KGaA has established a skills and expertise profile for the Supervisory Board. This profile, publicly available on our [corporate website](#)¹, specifies that experience and knowledge in environmental, social, governance, and human rights matters are essential. As a result, certain Supervisory Board members, particularly those serving on the Audit Committee, have specialized expertise in sustainability issues.

¹ References to our corporate website are provided for supplementary information purposes only. The content published there is not part of this non-financial statement and was not subject to audit by the auditor of the sustainability report.

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Fields of competence

		Innovation, research and development	Medical technology sector	Auditing	Accounting	Internal Control System (ICS)	Strategy	Sustainability/ESG	Legal & Compliance Corp. Governance	Transformation-, Change-management (Strategy/ Structure/ Culture)	Digitization/ Digital Customer Interaction/ IT/Cyber Security	Human Resources/ Company co-determination
Capital representatives	Dr. Bernd Bohr	X					X	X		X		
	Jurate Keblyte			X	X	X	X		X	X	X	X
	Jan Willem de Cler		X	X	X		X			X		X
Prof. Dr. Gesche Joost	Prof. Dr. Gesche Joost	X					X	X		X	X	X
	Prof. Dr. Christoph Seibt		X				X	X	X			X
	Andreas Spielmann			X	X	X	X		X			X
Employee representatives	Marie-France Beuße		X		X		X			X	X	X
	Nadine Käfer	X	X	X				X		X	X	X
	Halyna Zucchelli		X		X	X	X		X			X
	Steven Iven	X	X				X			X	X	X

Executive Directors are also well-versed in their respective areas of responsibility, including relevant sustainability topics. Furthermore, the CFO has expertise in sustainability reporting and regulatory matters.

Details on the experience, qualifications, and sustainability expertise of the members of the Supervisory and Executive Boards are also publicly available on our corporate website.(1)

GOV-2

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

Global Sustainability provides bi-weekly updates - more frequently when required - directly to the CFO, who oversees sustainability-related financial and non-financial matters., As appropriate, the CFO provides updates to the other members of the Executive Board.

All Executive Board members, including the CEO, as well as the Supervisory Board and its Audit Committee, are kept informed by senior management functions and specialized departments responsible for managing the material impacts, risks, and opportunities identified in this report.

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These expert teams report on legislative developments, regulatory changes, and related risks and opportunities—particularly with respect to the increasing regulation of environmental, social, and corporate governance topics. By means of these processes, sustainability considerations are systematically embedded into Ottobock’s strategic and operational decision-making, thereby supporting regulatory compliance, reporting readiness, and continuous improvement of governance structures. The updates also cover the establishment, monitoring, and achievement of targets related to key sustainability issues.

At least once a year, the Management and Supervisory Boards receive a comprehensive report on the progress of the Sustainability Strategy. In 2025, there was a particular emphasis on insights derived from the double materiality assessment. The identified impacts, risks, and opportunities were recognized as important to achieving Ottobock’s long-term sustainability and organizational objectives.

Sustainability reporting is reviewed and formally approved by both the Executive and Supervisory Boards in the context of their oversight responsibility for sustainability-related disclosures and due diligence.

GOV-3

Integration of sustainability-related performance in incentive schemes

As part of the further development of the remuneration system, from 2026 selected sustainability aspects will be integrated into the long-term variable compensation for the management level. The aim is to more closely align incentive structures with sustainable corporate development and long-term value creation. The determination and revision of the remuneration system is carried out by the Management Board and is submitted to the Annual General Meeting for approval in accordance with Section 120a (1) of the German Stock Corporation Act (AktG). For the 2025 reporting year, no performance-related sustainability criteria were applied in the incentive systems.

GOV-4

Statement on due diligence

Our due diligence framework aligns with international standards, including the UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises.

We identify, assess, prevent, mitigate, and track actual and potential negative impacts on people, the environment, and society - across our operations, products, services, and value chain. Stakeholder engagement informs our strategy and risk processes. Double materiality assessments – in accordance with the CSRD (ESRS 1, Section 3) – are conducted at least every two years for the purpose of prioritizing sustainability topics based on impact severity and likelihood.

We continuously monitor and adapt our practices to meet evolving regulatory requirements. Sustainability reporting is overseen by the Executive and Supervisory Boards and subject to external review. Relevant reports and policies are publicly available on our website.

The following table below provides an overview of where information about our due diligence processes is presented within this Sustainability Statement.

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Core elements of due diligence	Paragraphs in the Sustainability Statement
a) Embedding due diligence in governance, strategy and business model	ESRS 2, GOV-1, GOV-2, SBM-1
b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 SBM-2, IRO In specific topical standards S1, S2, S4 In company-specific sections
c) Identifying and assessing adverse impacts	ESRS 2 SBM-3, IRO-1 and IRO-2
d) Taking actions to address those adverse impacts	Topical standards E1, E2, E3, E5, S1, S2, S4 and G1 In company-specific sections
e) Tracking the effectiveness of these efforts and communicating	Topical standards S1, S2, S4 and G1 In company-specific sections

GOV-5

Risk management and internal controls over sustainability reporting

Because we recognize the importance of transparency, accountability, and compliance with the European Sustainability Reporting Standards (ESRS), we have implemented a structured process to identify, assess, and mitigate risks associated with our reporting practices.

These processes consider both external factors - such as evolving regulatory requirements and stakeholder expectations - and internal risks, including data availability, quality, and the integrity of reporting mechanisms.

We are currently working to embed ESG reporting controls into our existing internal control framework.

To enhance the reliability and completeness of sustainability-related data, we focus on the following key risk areas:

Risk	Mitigation
Unclear roles and responsibilities Lack of defined accountability for sustainability-related KPIs can lead to inconsistent or incomplete data.	Clear roles and responsibilities have been assigned to subject-matter experts, at global and local level, with the relevant expertise for each sustainability-related Key Performance Indicator (KPI).
Inconsistent or non-standardized data collection Divergent data collection practices across entities may result in errors, gaps, or a lack of comparability.	We apply harmonized procedures for collecting sustainability-related data, as outlined in our internal Standard Operating Procedure (SOP) for KPI accounting. Each KPI is clearly defined to ensure consistency, comparability, and traceability across reporting entities. Key performance indicators (KPIs) are collected from local entities - on location-level to ensure completeness - using standardized templates and consolidated centrally at headquarters.
Insufficient knowledge and awareness Employees involved in sustainability reporting may lack understanding of ESG requirements, leading to inaccurate or incomplete reporting.	Employees involved in sustainability reporting - including global and local data contributors, KPI owners, and initiative owners - receive training and updates. Formats such as the Sustainability Roundtable and Q&A sessions are used to build awareness and competence around ESG reporting requirements
Limited review and verification mechanisms Absence of robust checks can result in undetected errors or non-compliance with standards.	Sustainability data and reporting processes are subject to internal reviews. Accuracy is controlled by subject-matter experts and, where applicable, external consultants. The Global Sustainability team ensures compliance with applicable standards and communicates findings to the CFO and, if necessary, the Supervisory Board
Low stakeholder engagement and transparency Failure to engage stakeholders or disclose information may reduce trust and misalign reporting with user expectations.	Our sustainability disclosures are publicly accessible via our corporate website. We actively engage with internal and external stakeholders to gather feedback and align our reporting with user expectations - particularly those of financial institutions, ESG rating agencies, and regulatory bodies.

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Strategy

SBM-1

Strategy, business model and value chain

Ottobock’s strategy is centered on improving the quality of life for people with mobility challenges by means of advanced healthcare solutions. We strive to lead the market by investing in research and development, building strong partnerships, and expanding our global presence.

Our business model integrates direct sales with collaborations involving healthcare professionals, rehabilitation centers, and distributors. We place a strong emphasis on service and support by delivering comprehensive care through more than 400 of our own Patient Care Centers worldwide.

As the Human Empowerment Company, we champion freedom of movement, quality of life, and independence

Products & services

Our product and services portfolio encompasses solutions designed to enhance the independence and well-being of users:

B2B – Products & Components

Our B2B segment focuses on the development, manufacturing, and distribution of advanced orthopedics and prosthetics (O&P) solutions and related products:

- Prosthetics - Upper and lower limb prosthetic systems, components, and accessories designed to restore natural movement and functionality.
- Neuro-Orthotics - Innovative orthotic solutions for neurological mobility impairments, supporting improved gait and posture.
- Exoskeletons - Motion-powered exoskeletons (under SUITX brand) that assist individuals performing physically demanding tasks in industrial environments such as logistics, automotive, and aviation.
- Digital O&P Solutions - Digital tools and platforms enabling efficient treatment planning, design, and production processes for O&P professionals.
- Other O&P Products - Related solutions that complement our core portfolio such as wheelchairs, braces, and support systems.

B2C – Patient Care

Under the Ottobock.care brand, our Patient Care network delivers personalized treatment and rehabilitation services directly to end-users.

Markets and customer groups

Ottobock primarily operates within the medical technology sector as a manufacturer and service provider of advanced mobility and healthcare solutions. We serve a diverse range of customer groups:

- Patients and users (B2C): This group encompasses individuals of all ages who require prosthetics, orthotics, and mobility aids.
- Customers (B2B): This includes O&P professionals who provide patients with products. To expand our reach and accessibility, we collaborate with distributors and partners worldwide.
- Healthcare professionals: This includes physiotherapists, orthopedic surgeons, and rehabilitation specialists, for example. We partner with institutions such as rehabilitation centers and clinics to provide comprehensive care solutions which incorporate our products, training, and ongoing support.
- Payers and Reimursers: This group includes public and private health insurance providers, reimbursement authorities, and social insurance systems which fund or partially cover the cost of prosthetics, orthotics, and mobility solutions.
- Government and Non-Governmental Organizations (NGOs): Ottobock also engages with government entities and NGOs focused on improving healthcare access and mobility solutions for underserved populations.

Via our sales and service network we support individuals in more than 140 countries. Our global Ottobock.care network provides customized orthopedic treatment and rehabilitation solutions that meet consistent quality standards. In regions where we do not have our own facilities, our Ottobock Export department offers comprehensive assistance. More details about our locations can be found on our [> corporate website](#).

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Ottobock pursues compliance with all applicable laws, including current customs and foreign trade regulations, as well as any sanctions laws relevant to our company. Our Compliance Management System (CMS) is designed to support adherence to these regulations. The Customs and Foreign Trade Policy, which is part of the CMS, outlines the organizational structures and cross-departmental processes. This document provides binding guidelines for all Ottobock employees and serves as a foundational resource that can be enhanced with supplementary materials (such as bulletins and do-and-don't lists). Together with these additional resources, the customs and foreign trade policy aims to establish, document, and enforce appropriate measures, processes, and procedures to mitigate compliance risks.

Upstream and downstream value chain

Upstream Value Chain (Suppliers):

Ottobock sources a range of raw materials for use in its products including metals, plastics, textiles, and advanced components such as sensors and microprocessors. The company maintains relationships with suppliers worldwide. All suppliers are required to comply with Ottobock's standards on human rights, labor conditions, environmental protection, and anti-corruption. As part of the onboarding process, new suppliers must provide detailed information regarding their ethical standards and business practices. In turn, Ottobock shares its own compliance and sustainability practices via recognized platforms such as EcoVadis.

Our Supplier Code of Ethics applies to all business relationships between external business partners and the Ottobock Group. The document is accessible on our corporate website.

The main topics it covers are:

- Ethical responsibility
 - Compliance with legal requirements
 - Avoidance of conflicts of interest
 - The value system forbids corruption in any form
 - Fair competition is indispensable
 - Compliance with sanctions
 - Prohibition of money laundering and terrorist financing
 - Handling of sensitive data and intellectual property
 - IT and information security
- Social responsibility
 - Compliance with the United Nations Universal Declaration of Human Rights, the eight fundamental conventions of the International Labour Organisation (ILO) and all relevant laws of the respective applicable jurisdictions for the protection of human rights
 - Prohibition of forced labour and slavery
 - Prohibition of child labour
 - Equal opportunities and non-discrimination
 - Safety at work and maximum working hours
 - Fair compensation and adequate living wages
 - Freedom of association and right to collective bargaining
 - Legitimate use of private and public security forces
 - Respect for land rights
 - Disciplinary measures and harassment
- Ecological responsibility
 - Recycling of resources
 - Conscious contribution to greater environmental protection
 - Compliance with legal requirements
 - Management of non-renewable natural resources
 - Handling of hazardous substances

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Downstream Value Chain (End-users, customers and distribution):

Ottobock operates a global network of over 400 Patient Care Centers, which facilitates direct interaction with end-users. The company distributes its products to orthopedic workshops, clinics, hospitals, and rehabilitation centers. Ottobock also collaborates with external distributors and retailers to ensure product availability in regional markets.

Headcount of employees

Please refer to section > **S1-6 – Characteristics of the undertaking’s employees** for detailed information.

Sustainability-related goals

Our commitment to sustainability is reflected in the positive social impact of our products and services and in our principles of values-driven corporate governance. Placing people at the center of our mission has always been fundamental: we empower individuals to maintain or regain their freedom of movement.

Ottobock has been a proud member of the UN Global Compact since 2015. Through an analysis of our key sustainability priorities, values, and strategies, we have identified seven Sustainable Development Goals (SDGs) which are most relevant to our business. These goals are integrated into our Global Sustainability Strategy and linked to specific areas where we can create the greatest impact.

Sustainable Development Goals (SDGs)



Our Explanatory Declaration on Sustainability Goals complements our Code of Conduct and is publicly accessible. It details the sustainability objectives based on the 10 principles of the UN Global Compact.

Over the past few years, we have developed a comprehensive Sustainability Strategy which is closely aligned with our business strategy. What we stand for:

- We take responsibility for the environment and are actively working to reduce our ecological footprint.
- We continuously improve the ecological compatibility of our processes and products.
- We believe that quality of life is closely linked to individual freedom and independence. That is why we are committed to facilitating access to care and holistic healthcare as a human right and support the training of professionals worldwide.
- We value individual merit, experience, and diverse perspectives, and strive to be a role model in creating an inclusive and respectful environment for all.
- We promote healthy lifestyles, support sport for people with disabilities and are proud to support athletes worldwide — both on and off the track.

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— We take responsibility for our actions. We prioritize the utmost security and protection of sensitive employee, customer and patient information through a comprehensive approach to cyber security and data privacy.

Detailed information about our goals and objectives for each focus area can be found in the relevant sections of this report.

SBM-2

Interests and views of stakeholders

Ottobock is committed to maintaining constructive and transparent relationships with all stakeholders. The company’s Stakeholder Engagement Statement establishes a structured framework for effective interaction. Subject-matter experts within specialized departments ensure ongoing communication with key stakeholder groups, fostering dialogue to understand expectations and provide updates on relevant initiatives. These experts also contribute to the evaluation of sustainability issues in the course of due diligence and materiality assessments.

The Executive Board oversees stakeholder engagement activities to ensure alignment with Ottobock’s mission, values, and strategic objectives. Members of the Executive and Supervisory Boards receive regular updates on stakeholder perspectives regarding sustainability-related impacts, provided by the Global Sustainability team and subject-matter experts. For more information, please refer to section > **GOV-2 – Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies.**

Our stakeholders are those people or organizations who affect – or are affected by – our operations, including the following:

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Our stakeholders	Definition	Interests	Engagement
Patients/users (B2C)	Individuals who receive medical treatment and use our products and service solutions.	Access to high-quality, safe, and effective medical devices Individually tailored solutions that improve mobility, comfort, and quality of life Reliable service, fast support, and transparent information Protection of personal and health data Affordability and good reimbursement through insurance systems	Individuals who receive medical treatment and use our products and service solutions. We maintain direct interaction with patients through our global network of more than 400 Patient Care Centers, which enables us to directly gather immediate feedback on products and services. These insights help us continuously improve our solutions and better understand user needs and expectations.
Customers and healthcare professionals (B2B)	Healthcare professionals such as certified prosthetists and orthotists (CPOs), technicians, and physicians who provide products to patients.	Reliable, clinically tested, and innovative products Continuous professional education, technical training, and support Product availability without supply interruptions Transparent product information, e.g., safety, compliance, clinical benefits Efficient collaboration and smooth ordering and service processes	Healthcare professionals such as certified prosthetists and orthotists (CPOs), technicians, and physicians who provide products to patients. We engage with customers daily via our sales teams and strengthen relationships through ongoing education and training programs offered by the Ottobock Academy.
Employees		Safe and healthy working conditions Fair compensation and social benefits Opportunities for skill development, training, and career growth Transparent internal communication and participation Appreciation, diversity, and a respectful work environment Reliable whistleblowing mechanisms and ethical corporate governance	Our workforce is engaged via daily interactions, team meetings, and digital channels. The intranet provides up-to-date company news, while quarterly “myottobock live” sessions share key business developments. An annual employee survey collects feedback on topics such as skills development, training, health and safety, and the whistleblowing system.
Financial institutions, investors and analysts		Stable financial performance and sustainable growth Transparent and regular corporate reporting Reliable risk management, especially in ESG-related areas Long-term strategy and innovation capability Compliance with regulatory requirements and strong corporate governance	Key stakeholders in the financial sector are regularly informed via direct engagement with senior management and ownership. Additionally, our investor and press portals provide timely updates on company performance and strategic developments.
Suppliers		Long-term and reliable business relationships Clear and fair contractual terms Transparent expectations regarding quality, compliance, and sustainability standards Timely communication on demand, forecasts, and changes Support in improving environmental, social, and governance practices	We maintain close communication with suppliers through direct dialogue. New suppliers disclose their business practices and confirm compliance with legal requirements related to human rights, labor standards, environmental protection, and anti-corruption. Ottobock shares relevant company information on ratings platforms such as EcoVadis, thereby delivering transparency and alignment with sustainability expectations.

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SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Disclosures regarding SBM-3 data points, along with the list of material impacts, risks, and opportunities (IROs), are presented within each applicable topical standard.

In the current reporting period, there were no financial effects arising from material impacts, risks, or opportunities, and no indications of necessary adjustments to balance sheet values in the next reporting period.

Impact, risk and opportunity management

IRO-1

Description of the processes to identify and assess material impacts, risks and opportunities

Our process for identifying material impacts, risks, and opportunities (IROs) is aligned with the requirements of ESRS 1, Section 3, and the application guidance in ESRS 1 AR 16. The process is described in detail in the internal Standard Operating Procedure (SOP) for a sustainability-related materiality assessment (in accordance with the CSRD).

To assess whether a sustainability topic is material or not, we applied the double materiality principle which requires companies to report not only on how their business activities affect people and the environment, but also on how these sustainability issues impact the company itself. Double materiality requires companies to consider materiality from two perspectives:

- Inside-out perspective (Impact Materiality): this assesses the actual and potential positive and negative impacts of business actions on various sustainability issues.
- Outside-in perspective (Financial Materiality): this examines how sustainability-related opportunities and risks influence the financial position and the long-term viability of a business model.

A topic is considered material if it meets the criteria under either or both perspectives.

In accordance with our two-yearly cycle, the materiality assessment was last completed in the current reporting year. While the full reassessment is scheduled for 2027, we plan to conduct annual reviews to incorporate any new insights or developments identified during the respective year.

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Ottobock’s 2025 materiality assessment process began with a comprehensive analysis of internal operations and the value chain, including upstream and downstream activities. A long list of potentially material sustainability matters was developed using ESRS 1 AR 16, existing material topics, industry standards, and stakeholder input. Stakeholders were identified and mapped to relevant impacts, risks, and opportunities (IROs). The assessment considered both positive and negative impacts across the value chain, recognizing that risks and opportunities may arise from direct operations, the supply chain, and product use.

All business activities at our own sites were subjected to a location-specific risk analysis. Local processes, operational procedures and relevant site conditions were examined to identify and assess potential risks and, where necessary, to derive appropriate measures. For environmental matters, our manufacturing sites were additionally assessed under the operational responsibility of the Environmental, Health & Safety (EHS) department. Furthermore, a dedicated analysis tool was used to evaluate potential water-related impacts at the respective locations. This assessment did not involve any consultations being conducted, including with affected communities.

To identify material impacts, risks, and opportunities related to matters of business conduct, the assessment applied criteria covering location — including jurisdictional governance conditions and legal enforcement environments; the nature of the activity — including exposure to conduct-related risks such as corruption, bribery, or unfair practices; sector-specific characteristics — reflecting inherent conduct risks and industry expectations; and the structure of the transaction — including the type of business relationship, counterparty complexity, and the degree of leverage or influence exercised

In joint workshops, subject-matter experts from diverse departments - including HR, Finance, Risk Management, Legal & Compliance, Marketing, Sales, Patient Care, IT, R&D, Quality Management, and operational areas such as Logistics, Procurement, Facility Management, EHS, and Energy - collaborated to prioritize and assess the identified impacts. Each impact was categorized as actual or potential, positive or negative, short-, medium-, or long-term, and then assigned to the relevant stage of the value chain. Using the defined evaluation matrix, impacts were then assessed based on severity (scale, scope, re-remediability) and likelihood. The aforementioned experts contributed their specialized knowledge to ensure authoritative guidance and alignment with stakeholder perspectives. Nature was considered as a silent stakeholder throughout the process.

We also assessed whether each sustainability matter could create a material financial risk or opportunity for Ottobock based on a combination of its likelihood of occurrence and the potential magnitude of short-, medium-, or long-term financial effects. This evaluation included risks or opportunities that could impact net income, cash flows, reputation, employee health and safety, or result in legal and regulatory consequences.

The materiality assessment applies a relative threshold approach that evaluates impacts, risks, and opportunities (IROs) against their respective maximum achievable scores. This ensures a consistent and proportionate classification of severity and relevance across different IRO categories.

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Impact Materiality

Impacts are initially classified according to the following criteria:

- Occurrence
 - Actual
 - Potential
- Time horizon
 - Short-term: up to 1 year
 - Medium-term: 2 to 5 years
 - Long-term: more than 5 years
- Consequence
 - Positive impact
 - Negative impact

In the next step, the severity is determined. The severity result arises from the combination (sum) of the three factors scale, scope, and remediability. Scale describes the extent to which an impact – positive or negative – affects people or the environment. Scope indicates how widespread this impact is within the affected stakeholder group. For environmental matters, this refers to the geographical extent. While for social or governance matters, it refers to the number of people affected. Remediability (applicable only to negative impacts) assesses the degree to which an impact can be reversed, repaired, or mitigated.

Value	Scale	Scope	Remediability
5	Very high impact	Global/universal	Irremediable
4	High impact	Multi-regional /widespread	Nearly irremediable
3	Moderate impact	Regional/population segment	Remediable with effort
2	Low impact	Local/limited reach	Easily remediable
1	Very low impact	Very limited /isolated	Not necessary or already in progress

The determined severity is then multiplied by a factor representing the likelihood of occurrence:

Factor	Likelihood
1	Actual (100 %)
0,95	Very likely (> 75 %)
0,85	Likely (> 50 %)
0,70	Rather unlikel (> 25 %)
0,65	Unlikely (< 25 %)

An impact is considered material if the score calculated is greater than or equal to 8. When considering potential negative human rights impacts, severity takes precedence over likelihood.

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Financial Materiality

Opportunities and risks are classified in a similar way to impacts, based on their type of occurrence and consequence.

In the next step, the possible financial effects on revenue, operating expenses (OpEx), investments (CapEx), financial assets/impairments, financing costs, liability risks and cash flow are assessed for the three defined time horizons – short-, medium- and long-term. The assessment uses a scale from 1 (less than €1 million) to 5 (more than €10 million).

The sum of these three values is then multiplied by the likelihood factors as previously defined for the impact assessment. An opportunity or risk is considered material if the calculated overall score is 8 or more.

The outcomes of the materiality identification and assessment process have been validated by the Executive and Supervisory Boards.

Material IROs are addressed in detail in subsequent sections in accordance with the relevant ESRS standards. This includes information on related strategies and policies, implemented measures and actions, as well as associated targets and metrics.

Company-specific issues are outlined in chapter 4 [> Company-specific Social Information: Diversity, Equity & Inclusion](#) and chapter 6 [> Company-specific Governance Information: Cyber Security & Data Privacy](#).

Based on our assessment, the following topics were assessed as not material to our operations, products, or business relationships.

- ESRS E4 Biodiversity and Ecosystems: Our operations do not involve activities located in or near protected areas or areas of high biodiversity value. We do not engage in land-intensive operations, resource extraction, or activities that directly modify habitats. In the context of the double-materiality assessment, we screened our value chain for upstream and downstream biodiversity-related dependencies and pressures. No significant impacts, risks, or opportunities were identified that would require management responses beyond already existing compliance with environmental legislation.
- ESRS S3 Affected Communities: Our activities take place primarily in established industrial and commercial environments and do not significantly affect local communities’ access to land, natural resources, livelihoods, health, safety, or cultural heritage. We do not operate in regions with a heightened risk of indigenous peoples’ rights issues. Our value-chain analysis found no evidence of actual or potential adverse impacts on communities that would meet the threshold of significance under ESRS S3.

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IRO-2

Disclosure requirements in ESRS covered by the undertaking's sustainability statement

We identified the material information to be disclosed based on the impacts, risks, and opportunities assessed as material, as well as the guidance provided in ESRS 1, section 3.2.

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In general, we adhered to the ESRS Disclosure and Application Requirements, including the Minimum Disclosure Requirements (MDRs). For comprehensive details on existing policies, actions, metrics and targets, please refer to the relevant topical standard.

In line with ESRS 1, Appendix C, Ottobock applies phased-in implementation provisions for all topical standards and value chain disclosures. As permitted by the standard, anticipated financial effects are not reported in this period, and information on value chain policies, actions, targets, and metrics is limited to data available internally. Full disclosure will be progressively implemented within the timeframe defined by ESRS, ensuring alignment with materiality principles and recognized sustainability standards.

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List of applied phase-in implementation provisions:

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Details on the omission (if applicable)
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects)
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	
ESRS E2	E2-6	Anticipated financial effects from pollution-related risks and opportunities	
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy-related risks and opportunities	
ESRS S1	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	All datapoints
ESRS S1	S1-14	Health and safety	Data points on cases of work-related ill-health and on number of days lost to injuries, accidents, fatalities and work-related ill health
ESRS S1	S1-14	Health and safety	Reporting on non-employees

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ESRS 2 GOV-4	Statement on due diligence paragraph 30	73
ESRS 2 SBM-1	Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Not applicable
ESRS 2 SBM-1	Involvement in activities related to chemical production paragraph 40 (d) ii	Not applicable
ESRS 2 SBM-1	Involvement in activities related to controversial weapons paragraph 40 (d) iii	Not applicable
ESRS 2 SBM-1	Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv	Not applicable
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ESRS E1-6	Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	100
ESRS E1-6	Gross GHG emissions intensity paragraphs 53 to 55	100
ESRS E1-7	GHG removals and carbon credits paragraph 56	Not applicable
ESRS E1-9	Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	Not reported (phase-in)
ESRS E1-9	Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)	Not reported (phase-in)
ESRS E1-9	Location of significant assets at material physical risk paragraph 66 (c).	Not reported (phase-in)
ESRS E1-9	Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).	Not reported (phase-in)
ESRS E1-9	Degree of exposure of the portfolio to climate- related opportunities paragraph 69	Not reported (phase-in)
ESRS E2-5	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	108
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ESRS E3-1	Sustainable oceans and seas paragraph 14	Not material
ESRS E3-4	Total water recycled and reused paragraph 28 (c)	112
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ESRS 2 SBM 3	E4 paragraph 16 (a) i	Not material
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ESRS E4-2	Sustainable oceans/seas practices or policies paragraph 24 (c)	Not material
ESRS E4-2	Policies to address deforestation paragraph 24 (d)	Not material
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ESRS S1-1	Processes and measures for preventing trafficking in human beings paragraph 22	133-136
ESRS S1-1	Workplace accident prevention policy or management system paragraph 23	133-136
ESRS S1-3	Grievance complaints handling mechanisms paragraph 32 (c)	137
ESRS S1-14	Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	144
ESRS S1-14	Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	144
ESRS S1-16	Unadjusted gender pay gap paragraph 97 (a)	Not reported
ESRS S1-16	Excessive CEO pay ratio paragraph 97 (b)	Not reported
ESRS S1-17	Incidents of discrimination paragraph 103 (a)	145
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ESRS S2-4	Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	151
ESRS S3-1	Human rights policy commitments paragraph 16	Not material
ESRS S3-1	Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Not material
ESRS S3-4	Human rights issues and incidents paragraph 36	Not material
ESRS S4-1	Policies related to consumers and end-users paragraph 16	155
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ESRS E1 Climate change

Strategy

ESRS 2 SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Our double materiality assessment identified the following material impacts, risks, and opportunities related to climate change:

Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Carbon footprint (GHG emissions)	Negative Impact	Ottobock's operations generate greenhouse gas (GHG) emissions from manufacturing facilities as well as patient care and sales locations. These emissions contribute to climate change by increasing atmospheric concentrations of heat-trapping gases, which accelerate global warming.	Nature	Actual	Short
Energy efficiency & renewables	Listed as integral part of our Sustainability Strategy	Ottobock is committed to reducing greenhouse gas emissions and mitigates climate change by increasing the use of renewable energy and implementing energy-efficient technologies. These measures lower reliance on fossil fuels, decrease overall energy consumption, and minimize the company's climate footprint.	Nature	Actual	Medium

In 2025, Ottobock carried out its first climate risk analysis to identify and assess physical and transition risks related to climate change, as well as their potential impact on Ottobock's own operations and, where relevant, downstream business activities.

The climate risk analysis was conducted using a combination of internal company data (e.g. site information, energy consumption, production processes, supply chain, infrastructure) and external climate and national risk indicators. Risks were evaluated by likelihood, magnitude, and duration across short-, medium-, and long-term horizons.

Physical risks were assessed using multiple climate scenarios, including high-emission pathways (e.g., IPCC SSP5-8.5) and low-emissions pathways aligned with the Paris Agreement (1.5°C scenarios). The scenario analysis was conducted to evaluate potential impacts of extreme weather events, regulatory changes, and economic shifts under conditions of high uncertainty.

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Transition risks were analyzed in light of political and economic scenarios such as the EU Green Deal, carbon pricing mechanisms, and regulatory developments (e.g., CSRD, EU Taxonomy). The identified risks were evaluated as part of the 2025 materiality assessment.

Key external sources included Climate Analytics — Climate Impact Explorer, Monash Climate Model, IPCC AR6: Climate Change 2021 – The Physical Science Basis and the Aqueduct Water Risk Atlas.

Ottobock applies a systematic approach to identifying climate-related risks across two categories:

- Physical risks – including acute events (e.g., extreme weather) and chronic developments (e.g., rising temperatures, water stress), the relevance of which varies by site and supply-chain segment. Climate-vulnerable regions are monitored on a risk-based basis.
- Transition risks – including regulatory changes (e.g., carbon pricing, disclosure requirements), technological shifts towards low-emissions solutions, and market or reputational factors resulting from changing stakeholder expectations.

As part of the materiality assessment, no material climate-related risks were identified. Nevertheless, potential risk signals are regularly monitored and integrated into strategy, risk management, and investment decisions. The climate-risk analysis is updated at least every two years or earlier in the event of significant changes.

In line with this outcome, the scope of the climate-resilience assessment was limited to confirming that Ottobock’s current strategy and business model are not subject to material climate-related exposures. Beyond the scenarios considered in the climate risk analysis, no additional scenario-based assessment was conducted as part of the resilience analysis. As the evaluation of climate risks did not reveal any material impacts, risks or opportunities, no extended resilience analysis was carried out at this stage.

At the same time, we consider the assessment of the resilience of our business model with regard to sustainability aspects to be an ongoing process. This includes, in particular, monitoring long-term developments in the climate context and continuously reviewing whether new scientific findings, regulatory requirements, or market developments lead to a reassessment of risks.

Elements to be given greater consideration in future updates of the climate resilience assessment include, in addition to monitoring physical climate risks along the value chain and evaluating potential transition risks, in particular the ability of our processes, products, and supply chains to integrate into a lower-CO₂ economy, as well as aligning the climate risk analysis with our strategic risk management.

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E1-1

Transition plan for climate change mitigation

As a global manufacturer, we recognize the strategic importance of environmental stewardship and are committed to reducing our environmental impact while aligning with international climate objectives.

Though a formal climate transition plan has not yet been established, we are developing our approach with a focus on the following key areas to support long-term value creation and risk mitigation:

- Emissions reduction:
Ottobock operates in a sector with comparatively low greenhouse gas intensity and has no energy-intensive facilities or products (see sections [> E1-5 – Energy consumption and mix](#) and [> E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions](#) for details). Nevertheless, we are committed to reducing Scope 1 and Scope 2 emissions through energy efficiency measures, increased use of renewable energy, and sustainable operational practices. Key initiatives also include transitioning to biogas, prioritizing electric vehicles, and shifting freight from air to sea.
- Sustainable value chain:
The majority of our greenhouse gas emissions arise from Scope 3 activities, with purchased materials and semi-finished products representing the most significant share of these emissions. To address this material exposure, we plan to engage suppliers to drive emissions reductions across the value chain and strengthen supply chain resilience.

- Sustainability in product design:
Ottobock remains committed to integrating sustainable materials and energy-efficient technologies into new product development, reinforcing our long-term ESG strategy and supporting innovation that aligns with evolving regulatory and market expectations.
- Alignment with our overall business strategy and financial planning:
The transition plan will be aligned with Ottobock’s overall business strategy and will be integrated into short-, medium-, and long-term financial planning. It will be approved by the Executive Board and presented to the Supervisory Board.
- Engagement and reporting:
We will maintain transparent and accountable stakeholder engagement by regularly reporting on progress and ensuring that our disclosures adhere to ESRS principles of comparability, connectivity, and faithful representation.

For more details and information about our actions and refer to sections [> E1-3 – Actions and resources in relation to climate change](#) and [> E1-4 – Targets related to climate change mitigation and adaptation](#). A detailed schedule is currently under development.

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Impact, risk and opportunity management

E1-2

Policies related to climate change mitigation and adaptation

Policy	Main topics covered (with regard to respective ERSR topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Greenhouse Gas (GHG) Emission Reduction Policy	<ul style="list-style-type: none"> – GHG emissions reduction targets – Energy efficiency and renewable energy – Sustainable transportation – Fleet management – Waste reduction and management – Sustainable procurement 	Framework for reducing greenhouse gas (GHG) emissions to mitigate climate change that outlines the commitments, strategies, and responsibilities necessary	Entire value chain	Executive Directors within their respective area of responsibility	GHG Protocol	Accessible on corporate website
Environmental management system (EMS) ISO 14001	<ul style="list-style-type: none"> – Focus on continuous improvement, compliance with environmental regulations, and proactive measures to reduce potential negative environmental effects 	Framework to manage our environmental responsibilities in a systematic way (including reduction of waste)	Own operations (manufacturing - specific sites)	COO		Accessible on corporate website
Supplier Code of Ethics	<ul style="list-style-type: none"> – Conscious contribution to greater environmental protection – Compliance with legal requirements – Management of non-renewable natural resources (including reducing energy consumption and CO₂ emissions) 	Outlines our expectations with regard to ethical, social and ecological responsibility and applies to all business relationships between external business partners and the Ottobock Group	Entire value chain	Executive Directors within their respective area of responsibility		Accessible on corporate website
Energy, Environmental, and Occupational Health and Safety Policy	<ul style="list-style-type: none"> – Energy and environmental protection – Occupational health and safety 	Commitment to pursuing the production of safe and environmentally sustainable products	Own operations	COO	ISO 45001, ISO 50001, ISO 14001	Accessible on corporate website
Energy management systems (EnMS) ISO 50001	<ul style="list-style-type: none"> – Focus on enhancing energy performance, including energy efficiency, energy use, and consumption 	Framework to manage our energy consumption in a systematic way	Own operations (manufacturing - specific sites)	COO		Accessible on corporate website
Energy Efficiency & Renewable Energy Deployment Statement	<ul style="list-style-type: none"> – Sustainable production processes – Efficient and resource-conserving use of energy – Reduction of energy consumption – Implementation of energy management systems 	Outlines main strategy with regard to energy efficiency and renewable energy	Own operations	COO	ISO 50001	Accessible on corporate website

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E1-3

Actions and resources in relation to climate change

The year 2025 has been designated as the base year for our greenhouse gas (GHG) emissions reporting, serving as the reference point for future targets and performance tracking. During this period, our primary focus was on refining the GHG accounting methodology and achieving full transparency across all relevant data points.

Emission factors are sourced from international databases, and calculations follow standardized methodologies to ensure consistency and comparability.

Our actions focus on improvements in the areas of energy management, sustainable transportation and fleet management, as well as waste reduction and management. Unless otherwise specified, all measures described are ongoing initiatives without a defined completion date, reflecting our long-term commitment to decarbonization.

Scope 1 and 2 GHG emissions related actions:

- In 2025, Ottobock advanced its decarbonization strategy by commissioning a photovoltaic installation at our Vienna site. The system generates up to 148,000 kWh of electricity annually, which is 100% self-consumed for production processes, reducing reliance on external energy sources. Any additional electricity demand beyond this output is covered entirely by renewable hydropower, ensuring a fully green supply. The site also makes use of geothermal energy. These measures position Vienna as a benchmark location for sustainable energy integration and climate-friendly operations for us.
- We continued progressing towards our e-mobility transition in alignment with our defined target to have more than 90% of the company fleet electrified by 2030. In 2025, more than 30% of our company cars were either fully electric or hybrid.
- The ISO 14001 (Environmental Management) and ISO 50001 (Energy Management) systems are scheduled for implementation across all key production facilities in accordance with a phased rollout plan extending through 2028.

	ISO 14001	ISO 50001
2022	Duderstadt, Germany	Duderstadt, Germany
2023	Königsee, Germany	Vienna, Austria
2024	Vienna, Austria	Berlin, Germany Königsee, Germany Göttingen, Germany Leinefelde, Germany (warehouse)
2025	Successful recertification of all previously certified sites	Blagoevgrad, Bulgaria Sofia, Bulgaria Tongzhou, China
2026	Blagoevgrad, Bulgaria	Salt Lake City, USA
2027	Tongzhou, China	
2028	Salt Lake City, USA	

- Our commitment to environmental management is also demonstrated by ISO 14001 certifications across several European patient care facilities, including Dorset Orthopaedic Company Limited (sites in Ringwood and Manchester) as well as Otto Bock Healthcare PLC in the United Kingdom (sites in Egham and Leeds), Ottobock Limited in Ireland (Dublin), and Ottobock Care Sverige AB in Sweden.

Scope 3 GHG emissions related actions:

- Since 2022, we have been working on the continuous optimization of downstream transportation and distribution logistics, including a gradual shift from air freight to sea freight and improvements in shipment planning. These efforts have supported ongoing annual improvements in emissions performance. In addition, collaboration with logistics partners has been strengthened to improve access to primary data and enhance GHG transparency along the value chain.
- Although packaging accounts for only a minor share of our total GHG emissions, we place particular emphasis on the use of recycled and sustainably sourced materials and implement actions to optimize packaging dimensions and reduce the shipment frequency in order to further minimize environmental impacts.

For more information on the different GHG emissions categories refer to the detailed overview in section > **E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions.**

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Metrics and targets

E1-4

Targets related to climate change mitigation and adaptation

Ottobock has established the year 2025 as the company’s base year for greenhouse gas (GHG) emissions reporting and climate target setting.

We will use this baseline for defining reduction targets aligned with the objectives of the Paris Agreement - consistent with limiting global warming to well below 2°C and ideally to 1.5°C compared to pre-industrial levels. These targets will be developed using recognized methodologies, such as those provided by the Science Based Targets initiative (SBTi), and will reflect our business growth assumptions and developments in key sourcing countries. Implementation will involve supplier engagement and continuous progress monitoring through clearly defined milestones. Our approach excludes GHG removals and mitigation projects financed through carbon credits.

Ottobock’s Greenhouse Gas (GHG) Emission Reduction Policy includes a general description of the expected decarbonisation levers that will form the basis for the targets to be defined in 2026:

Scopes 1 and 2

- Energy efficiency and renewable energy
 - Improve energy efficiency across all operations
 - Increase the use of renewable energy sources
 - Implement on-site renewable energy projects
 - Conduct regular energy audits to identify opportunities for improvement
- Sustainable transportation
 - Reduce emissions from airfreight transportation (shift volumes to sea containers)
 - Adjusting the use of service providers (standard vs. express service) based on demand and customer requirements to optimise the carbon footprint

- Fleet management
 - Promote the use of electric and hybrid vehicles within the organization’s fleet
- Scope 3
 - Sustainable procurement
 - Implement a sustainable procurement policy to prioritize low-emission products and services
 - Work with suppliers to reduce emissions throughout the supply chain
 - Prioritize locally produced and sustainable products, provided they can be sourced under competitive conditions (price, quality, availability)
 - Waste prevention and management
 - Reduction of waste from production sites
 - Enhance recycling and composting programs within all facilities by providing appropriate bins, signage, and training
 - Work with waste management companies to ensure that waste is disposed of in the most environmentally friendly manner possible

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E1-5

Energy consumption and mix

ESRS E1/E1-5: Energy consumption and mix related to own operations > in MWh

	Description	Detail	2025
Total energy consumption	Grand Total		91,881.44
Total energy consumption from fossil sources		Total	74,804.64
	Fuel consumption from coal and coal products		0.00
	Fuel consumption from crude oil and petroleum products	Sub-Total	23,991.33
		Petrol/Gasoline	8,688.98
		Diesel	14,631.59
		Fuel Oil	670.76
	Fuel consumption from natural gas	Sub-Total	16,952.20
		Natural Gas	16,952.20
		LNG	0.00
	Fuel consumption from other fossil sources	Sub-Total	0.00
		LPG	0.00
		Welding gas mixture	0.00
	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources;	Sub-Total	33,861.12
		Electricity	28,508.71
		Heat	5,352.41
		Cooling	0.00
		Steam	0.00
Share of fossil sources in total energy consumption (%)			81.41%
Total energy consumption from nuclear sources			6,182.67
Share of nuclear sources in total energy consumption (%)			6.73%
Total energy consumption from renewable sources	Total		10,894.14
	Fuel consumption from renewable sources (incl. biomass, biofuels, biogas, hydrogen from renewable sources etc.)		952.75
	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources		9,267.78
	Consumption of self-generated non-fuel renewable energy		673.61
Share of renewable sources in total energy consumption (%)			11.86%
Total energy production	Total		19,249.32
	Non-renewable		17,622.96
	Renewable		1,626.36

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	Description	Detail	2025
To our shareholders	Net revenue from activities in high climate impact sectors (in Mio. Euro)		1,035.13 ¹
Combined management report	Total energy consumption from activities in high climate impact sectors		18,807.94
	Energy intensity from activities in high climate impact sectors (MWh total energy consumption per Mio. Euro net revenue)		18.17

¹ The (proportionate) revenue from products and components from own production is taken into account.

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Methodology:

In the reporting year 2025, the coverage of primary data for electricity consumption was further expanded, and complete data collection is available for the major production sites. In instances where primary data could not be obtained, globally consistent assumptions were applied, derived from primary data collected during the 2025 reporting period.

Ottobock operates primarily within the manufacturing sector (NACE Code 32.50 – Manufacture of medical and dental instruments and supplies), which is classified by ESRS as a high-climate-impact sector. This sector includes our B2B activities focused on the development, manufacturing, and distribution of advanced orthotics and prosthetics (O&P) solutions, such as prosthetic systems, neuro-orthotics, industrial exoskeletons, digital O&P solutions, and complementary mobility products.

In addition, Ottobock provides Patient Care services (NACE Section Q – Human health activities) under the Ottobock.care brand (B2C), delivering personalized treatment and rehabilitation directly to end-users. These activities are not considered high-climate-impact under ESRS.

Accordingly, the majority of our climate-related actions focus on the manufacturing segment. This sectoral distinction ensures that our decarbonization strategy and resource efficiency measures are aligned with ESRS requirements for high-climate-impact sectors while maintaining transparency across our entire value chain.

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E1-6

Gross Scopes 1, 2, 3 and Total GHG emissions

ESRS E1/E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions > in metric tonnes of CO₂eq

	Details	2025
Gross Scope 1 GHG emissions		10,364.34 ¹
Percentage of Scope 1 GHG emissions from regulated emission trading schemes		0.00%
Gross location-based Scope 2 GHG emissions		11,652.22
Gross market-based Scope 2 GHG emissions		11,737.30
Gross Scope 3 GHG emissions	Sub-total	321,039.27
	1: Purchased Goods and Services	262,495.62
	2: Capital goods	6,657.85
	3: Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2)	6,800.32
	4: Upstream Transportation and Distribution	13,594.98
	5: Waste Generated in Operations	5,030.41
	6: Business Travel	3,425.50
	7: Employee Commuting	7,514.99
	8: Upstream Leased Assets	n.a.
	9: Downstream Transportation and Distribution	3,980.04
	10: Processing of Sold Products	n.a.
	11: Use of Sold Products	6,199.77
	12: End-of-Life Treatment of Sold Products	5,259.29
	13: Downstream Leased Assets	n.a.
	14: Franchises	n.a.
	15: Investments	80.50

Details

2025

Total gross GHG emissions (from the underlying Scope 2 GHG emissions being measured using the location-based method)	343,055.83
Total gross GHG emissions (from the underlying Scope 2 GHG emissions being measured using the market-based method)	343,140.91
GHG emissions intensity, location-based (total GHG emissions in tCO₂eq per Mio. Euro net revenue)	204.22
GHG emissions intensity, market-based (total GHG emissions in tCO₂eq per Mio. Euro net revenue)	204.27
Net revenue used to calculate GHG intensity (in EURO)	1,679,822,901.75
Ottobock specific	0.00
GHG emissions intensity ratio per employee (Scope 1 & 2 market-based)	2.13
GHG emissions intensity ratio per employee (Scope 3 only)	30.97
GHG emissions intensity ratio per employee (overall = Scope 1, 2 market-based & 3)	33.11

¹ In accordance with the Greenhouse Gas (GHG) Protocol, CO₂ emissions from biomass combustion are not included in Scope 1 emissions, as they are considered carbon-neutral at the point of combustion. However, they are disclosed separately as required: In 2025, biomass consumption amounted to 952.754 kWh, corresponding to 384,15 t CO₂eq.

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Note on the methods and conversion factors used to calculate CO₂ emissions

Methodology Scope 1 und 2

The Corporate Carbon Footprint (CCF) accounts for 554 Ottobock sites across 50 countries, collectively embodying ~9,300 full-time equivalents (FTEs). These sites have been identified as contributing to our greenhouse gas (GHG) emissions within the Corporate Carbon Footprint assessment and were included accordingly.

Twelve-month consumption data was collected for electricity, gas, fuel oil, diesel, petrol, district heating and cooling, LPG and the total quantity of refrigerant refilled. Where monthly invoices were available, the period from October 2024 to September 2025 was considered. For annual invoices, the entire year 2024 to September 2025 was considered. In some cases, the data collection relies on consumption values from the previous year. This is appropriate for operational reasons, as the relevant consumption volumes typically exhibit only minor year-to-year fluctuations.

If no invoices were available, consumption was estimated by extrapolation based on the number of FTEs and intensity factors derived from primary data collected in 2025.

The International Energy Agency (IEA) was used as the source for the location-based emission factors. The market-based emission factor was provided by the respective energy supplier and is based on the electricity supply contracts applicable to Ottobock as well as the associated contractual emissions information.

Ottobock has neither Scope 1 GHG emissions related to regulated emissions trading schemes, nor Scope 1 and 2 GHG emissions related to unconsolidated subsidiaries or joint ventures under our operational control.

Methodology Scope 3:

To identify potential Scope 3 emissions hotspots, an initial screening of the 15 Greenhouse Gas Protocol (GHG Protocol) categories was conducted. For each category an initial assessment determined whether the relevant GHG Protocol categories apply (yes/no) and whether these categories represent high or low CO₂ emissions for Ottobock. The underlying data for the relevant categories was provided in different units (e.g. weight and/or monetary values).

Due to the varying units and partially incomplete primary data across all categories, the following calculation methods were applied: supplier-based, hybrid, average-data and spend-based method.

The emission factors used were largely taken from the Ecoinvent database, version 3.11 (2024). For spend data, the ClimaTiq database was used. In the rare instance of these databases supplying insufficient information, emission factors from verified scientific studies and other recognized sources were used selectively. For the electricity mix emission factors, the most recent version of the IEA database was used.

The methodology for the significant categories is as follows:

- 3.1 Purchased goods and services/3.2 Capital goods
To ensure completeness of data, two data sources were used. The first source consists of purchasing data provided by the Global Procurement department. Any entities not connected to a central ERP-System were asked to provide their purchasing activities using a mandatory commodity group structure. Primary data was mainly available for the period from January to October and was then linearly extrapolated to represent a full year. No primary GHG emissions data from suppliers or other value chain partners was available for the reporting period; therefore, all Scope 3.1 emissions were estimated using secondary data sources and calculation approaches.

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— 3.3 Fuel and energy related emissions

In category 3.3, the WTT (Well to tank) emissions and transportation/transmission losses are considered for all energy sources (electricity, natural gas, district heating and fuel oil). Emission factor sources for this category were: IEA database and “UK Government GHG Conversion Factors for Company Reporting”.

— 3.4 Upstream transportation

All Ottobock locations were asked to provide the necessary data for the calculation of their CO₂ emissions – either as primary reports (priority I, service provider report on CO₂ emissions), shipment reports from service providers (priority II, service provider report on shipment statistics), or the total weight, means of transportation and distance (priority III).

In the case of primary reports, the specified CO₂ emissions were taken directly. The methodologies applied by suppliers and their general alignment with ESRS E1 and the Greenhouse Gas Protocol were evaluated.

Where shipment statistics from logistics service providers were available, emissions were calculated on a route-specific basis. If no shipment reports were available, emissions were calculated using the total aggregated shipment weight for the respective unit during the reporting period and an average transport distance per service provider. For all entities for which calculation according to the above priorities was not possible, emissions are calculated on the basis of the proportionate transport costs in relation to the total global transport costs. A differentiation has been made according to the main business purpose of that specific location. The data collection period covered January to September and the results were linearly extrapolated to represent a full 12-month period.

— 3.5 Waste

All Ottobock locations were asked to provide their data for waste for the period from January up to September 2025. The results were linearly extrapolated to represent a full 12-month period. If no primary data were available, waste volumes were estimated through extrapolation based on the number of full-time equivalents (FTEs) and assumptions derived from the primary data collected in 2025. A differentiation has been made according to the primary business purpose of the respective location.

— 3.6 Business travel

All Ottobock locations were asked to provide their business travel data for the period from October 2024 to September 2025. The calculation of the associated CO₂ emissions was performed either on the basis of distances travelled by mode of transport and recorded overnight stays or – where such information was not available – using spend-based data.

— 3.7 Commuting

The calculation includes the distance from home to the workplace and is broken down by mode of transport. All Ottobock entities with employees provided information about their commuting behaviour. Where it was not possible to survey employees directly or obtain statistical data from official sources, an online tool for commuting behaviour was used.

— 3.9 Downstream transportation

The calculation was based on data from logistics and the number of products sold. It was assumed that each product consists of 20 components. For emissions from storage, the electricity and gas consumption of a representative Patient Care Center was used. In the absence of site-specific travel data, a median one-way travel distance of 30 km (60 km round trip) was assumed for customer journeys to the Patient Care Center. All data was linearly extrapolated to represent one year.

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- 3.11 Use of sold products
For the life time of battery-powered products, assumptions were applied based on feedback from relevant subject-matter-experts. Primary data concerning the number of units sold was available from January to September 2025 and then linearly extrapolated to represent one year.
- 3.12 End of life treatment of sold products
The calculation incorporated data from logistics, procurement, and waste categories. Primary data was available. Primary data was mainly available for the period January to September and was then linearly extrapolated to represent a full year.
- 3.15 Investments
The calculation of these emissions was based on an estimation approach using electricity and gas consumption factors (kWh per FTE). Primary data was used for shareholdings and FTEs. The applied energy consumption factors are average values derived from primary energy data collected in 2024 from own entities which are comparable in business purpose to the investment in question, and are used as a proxy in the absence of investment-specific energy data.

E1-8

Internal carbon pricing

Ottobock does not implement internal carbon pricing as part of its Sustainability Strategy.

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ESRS E2 Pollution

Impact, risk and opportunity management

ESRS 2 IRO-1

Description of the processes to identify and assess material impacts, risks and opportunities

Our double materiality assessment identified the following material impacts, risks, and opportunities related to pollution:

Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Safer substances & material use	Negative Impact	Ottobock's operations involve substances classified as of concern or very high concern. Improper use, storage, transportation, handling or disposal may lead to soil and water contamination, hazardous exposure for communities, and long-term ecological damage.	Nature	Actual	Short

Ottobock is committed to responsible manufacturing practices and to minimizing pollution from its operations (i.e. manufacturing as well as patient care facilities). Certain activities require the use of substances of concern or substances of very high concern in production processes, or involve products that contain such substances. Inadequate management throughout their lifecycle — including use, storage, transportation, handling, and disposal — could result in negative environmental or human health impacts.

In our industry, substituting these substances is often challenging, as suitable alternatives are frequently unavailable, only economically viable to a limited extent, or associated with significant operational constraints. The materiality of ESRS E2 – Pollution is primarily driven by these factors. Accordingly, this section outlines our management approach for chemical substances, which includes strict handling protocols, comprehensive risk mitigation measures, and following applicable regulations

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E2-1

Policies related to pollution

We aim to manage pollution risks by avoiding, substituting, and minimizing substances of concern, as well as by progressively phasing out substances of very high concern where feasible. This includes assessing materials used in our products and pursuing safer alternatives, guided by a structured, risk-based approach to hazardous substance management.

At our facilities in Duderstadt and Königsee (Germany), Vienna (Austria), and Blagoevgrad (Bulgaria), trained teams follow established operating instructions to manage emergencies involving hazardous substances.

While our Business Continuity Plan primarily focuses on ensuring the continuation of time-critical production processes, it also includes defined procedures for handling operational disruptions of critical production equipment, such as the regenerative thermal oxidizer (RTO) system. These measures support the controlled management of system failures and help prevent escalation during unplanned shutdowns. The management of potential air-emissions-related incidents is therefore addressed through a combination of technical safeguards, support from external providers, regulatory notification procedures and operational contingency measures within the framework of existing operational and continuity processes

Compliance is monitored in the context of the company’s ISO 14001 Environmental Management System (EMS) and ISO 45001 Occupational Health and Safety Management System.

Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Energy, Environmental, and Occupational Health and Safety Policy	<ul style="list-style-type: none"> – Energy and environmental protection – Occupational health and safety 	Commitment to pursuing the production of safe and environmentally sustainable products	Own operations	CSO & COO	ISO 45001, ISO 50001, ISO 14001	Accessible on corporate website
Environmental management system (EMS) ISO 14001	– Focus on continuous improvement, compliance with environmental regulations, and proactive measures to reduce potential negative environmental effects	Framework to manage our environmental responsibilities in a systematic way (including reduction of waste)	Own operations (manufacturing – specific sites)	COO		Accessible on corporate website
Occupational health and safety (OH&S) management system ISO 45001	– Focus on proactive risk management, hazard identification, and continuous improvement (e.g. necessary adjustments to the physical environment)	Framework to manage the prevention of work-related injuries and illnesses, improve safety, and ensure the health and well-being of employees (including those with disabilities) and other stakeholders	Own operations (manufacturing – specific sites)	COO		Accessible on corporate website
Supplier Code of Ethics	<ul style="list-style-type: none"> – Conscious contribution to greater environmental protection – Compliance with legal requirements – Management of non-renewable natural resources – Handling of hazardous substances 	Outlines our expectations with regard to ethical, social and ecological responsibility and applies to all business relationships between external business partners and the Ottobock Group	Entire value chain	Executive Directors within their respective area of responsibility		Accessible on corporate website
Rules of procedure concerning complaints in accordance with Section 8 of the	<ul style="list-style-type: none"> – Violations of human rights through environmental damage – Harmful soil changes – Water pollution – Air pollution 	Outlines the process for handling complaints under this legislation	Entire value chain	Executive Directors within their respective area of responsibility	German Supply Chain Act	Accessible on corporate website

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Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
German Supply Chain Act	<ul style="list-style-type: none"> – Harmful noise emissions – Prohibited use of mercury in manufacturing processes – Infringement of the prohibition or restriction of the manufacture and use of what are known as persistent organic pollutants and industrial chemicals, as well as two groups of undesirable by-products: polychlorinated dibenzodioxins and dibenzofurans – Violation of the requirement to minimise the transboundary movement of hazardous waste and to dispose of hazardous waste in an environmentally sound manner close to the point of origin 					
Air Pollution Statement	<ul style="list-style-type: none"> – Compliance with regulations – Engagement with stakeholders – Commitment to transparency, training and awareness as well as continuous improvement 	Outlines general commitment to reduce emissions	Own operations	Executive Directors within their respective area of responsibility		Accessible on corporate website

E2-2

Actions and resources related to pollution

Our pollution-related efforts focus on avoiding, substituting, and minimizing substances of concern, and phasing out substances of very high concern where possible. We assess materials used in our products and actively seek safer alternatives, applying a risk-based approach to hazardous substance management.

Chemical management aligns with ISO 14001 and ISO 45001 standards, which guide us in identifying, assessing, and controlling environmental impacts. The ISO 14001 environmental management system is being rolled out across all key production sites by 2028.

ISO 14001/ISO 45001

2022	Duderstadt, Germany
2023	Königsee, Germany
2024	Vienna, Austria
2025	Successful recertification of all previously certified sites
2026	Blagoevgrad, Bulgaria
2027	Tongzhou, China
2028	Salt Lake City, USA

Our commitment to minimizing environmental pollution is demonstrated by means of additional ISO 14001 or ISO 45001 certifications across some of our European patient care facilities in UK, Ireland and Sweden.

A digital Environment, Health & Safety (EHS) portal serves as a knowledge hub for all employees regarding safety data sheets and the safe use of hazardous substances. Employees in our production facilities who have to handle substances of concern (SoC) or substances of very high concern (SVHC) receive

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various training courses in accordance with local legal requirements. This training covers substances, mixtures, and articles that they may encounter which are classified under the EU Classification, Labelling, and Packaging (CLP) Regulation. Protective measures are implemented accordingly. When legal changes require the reclassification of substances, mixtures, or articles under the CLP Regulation, we have established a regular review process to ensure that the protective measures remain up to date.

Following the Supply Chain Due Diligence Act, we identify suppliers with elevated environmental risk based on their products or regions of operation. These suppliers are required to complete a detailed self-disclosure, and further investigations are conducted where potential violations are suspected.

In 2025, Ottobock initiated a comprehensive project to achieve full transparency regarding substances of concern (SoC), substances of very high concern (SVHC), and per- and polyfluoroalkyl substances (PFAS) across all products it manufactures or procures. This initiative includes the systematic collection and review of data throughout our entire supply chain and enables us to identify, assess, and manage chemical risks in our products and production processes. Within this process, substances are analyzed based on article-level bills of materials for each production site. A dual approach -either requesting detailed supplier information or conducting internal chemical evaluations - enables the continuous categorization of substances in our SAP system, including information on type and quantity.

During the reporting period, no significant operational or investment expenditures (OpEx or CapEx) were required to implement the described measures.

Metrics and targets

E2-3

Targets related to pollution

Based on the aforementioned transparency initiative, Ottobock is now in the process of defining specific targets for substances of concern (SoC) and substances of very high concern (SVHC). These targets will include a structured substitution strategy aimed at reducing or phasing out high-risk substances wherever technically and economically feasible. Managing potential PFAS-related risks is an integral part of this strategy.

Building on the established baseline, our approach combines material assessments, close supplier engagement, and compliance with regulatory requirements to ensure continuous progress toward minimizing chemical-related environmental impacts.

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E2-5

Substances of concern and substances of very high concern

	Description	Detail	2025	
Total amount of substances of concern (in tonnes) that...	TOTAL ("in")		317.09 ¹	
	...are generated or used during production or that are procured	Acute Toxicity	1.79	
		Carcinogenicity	27.27	
		Germ Cell Mutagenicity	0.11	
		Hazardous to the Aquatic Environment (Long-term)	114.62	
		Reproductive Toxicity	4.80	
		Respiratory Sensitization	41.44	
		Skin Sensitization	229.87	
		Specific Target Organ Toxicity - Single Exposure	0.04	
		Specific Target Organ Toxicity - Repeated Exposure	27.77	
		TOTAL ("out")		312.40 ¹
Total amount of substances of very high concern (in tonnes) that...	...leave facilities as emissions, products, part of products or services	Acute Toxicity	1.90	
		Carcinogenicity	26.39	
		Germ Cell Mutagenicity	0.10	
		Hazardous to the Aquatic Environment (Long-term)	101.41	
		Reproductive Toxicity	4.75	
		Respiratory Sensitization	21.71	
		Skin Sensitization	218.25	
		Specific Target Organ Toxicity - Single Exposure	0.04	
		Specific Target Organ Toxicity - Repeated Exposure	26.81	
		TOTAL ("in")		19.16 ¹
	...are generated or used during production or that are procured	Acute Toxicity	0.00	
	Carcinogenicity	15.53		
	Germ Cell Mutagenicity	0.00		
	Hazardous to the Aquatic Environment (Long-term)	3.57		
	Reproductive Toxicity	3.53		
	Respiratory Sensitization	15.53		
	Skin Sensitization	17.94		
	Specific Target Organ Toxicity - Single Exposure	0.00		
	Specific Target Organ Toxicity - Repeated Exposure	15.53		
	TOTAL ("out")		3.35	

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Description	Detail	2025
...leave facilities as emissions, products, part of products or services	Acute Toxicity	0.00 ¹
	Carcinogenicity	0.86
	Germ Cell Mutagenicity	0.00
	Hazardous to the Aquatic Environment (Long-term)	2.44
	Reproductive Toxicity	2.38
	Respiratory Sensitization	0.86
	Skin Sensitization	3.29
	Specific Target Organ Toxicity - Single Exposure	0.00
	Specific Target Organ Toxicity - Repeated Exposure	0.86

¹ Due to material properties and applicable classification requirements, a substance may be assigned to multiple hazard classes, which can result in double counting. The total figure has been adjusted to account for these effects; therefore, the individual hazard class values do not sum to the total.

Note on Methodology

Relevant substances are identified using the internal EHS database and cross-checked against the ECHA database to determine their classification as Substances of Concern (SoC) or Substances of Very High Concern (SVHC). Quantities are obtained from the ERP system. Substances may fall into multiple categories, potentially causing double counting. Where a substance's proportion is provided as a range, the maximum value is applied. In mixtures, totals per group/category are capped at 100%. Key drivers include resins, the solvent for TPE liners, and PU liners.

Scope: Production sites in Duderstadt (Germany), Vienna (Austria), Salt Lake City (USA), Blagoevgrad (Bulgaria), Königsee (Germany) as well as iFab Duderstadt (Germany). Estimates were applied for Les Ulis (France) and Tongzhou (China) due to limited data availability.

Exclusions: patient care third-party products.

Uncertainty and Limitations: reported data is based on available information and internal estimates. Limited data coverage and ongoing adjustments may result in minor revisions.

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ESRS E3 Water and marine resources

Impact, risk and opportunity management

ESRS 2 SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Our double materiality assessment identified the following material impacts, risks, and opportunities related to water and marine resources:

Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Managed water impact	Negative Impact	Water use in Ottobock’s manufacturing and patient care facilities can contribute to local water stress, particularly in regions with limited resources.	Nature	Actual	Short

Our production processes are not water-intensive compared to other industries and we therefore have a relatively low overall water footprint. However, we do operate a limited number of facilities located in regions classified as having high or very high water stress.

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E3-1

Policies related to water and marine resources

Policy	Main topics covered (with regard to respective ESRs topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Water Management Statement	<ul style="list-style-type: none"> – Stakeholder engagement – Compliance and continuous improvement (including compliance with all legal requirements concerning water use and management) – Commitment to training and awareness, transparency and innovation 	Outlines general commitment to sustainable water use	Own operations	CSO & COO		Accessible on corporate website
Rules of procedure concerning complaints in accordance with Section 8 of the German Supply Chain Act	<ul style="list-style-type: none"> – Water pollution – Excessive water consumption 	Outlines the process for handling complaints under this legislation	Entire value chain	Executive Directors within their respective area of responsibility	German Supply Chain Act	Accessible on corporate website

E3-2

Actions and resources related to water and marine resources

In 2025, our primary focus was to improve data availability and transparency regarding water consumption. This enhanced baseline now enables us to set meaningful targets. While formal actions or dedicated resources related to water and marine resources have not yet been established, Ottobock remains committed to reducing water consumption wherever feasible. Going forward, we will prioritize locations at which water use appears higher or atypical and continue to explore opportunities for sustainable water management practices.

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Metrics and targets

E3-3

Targets related to water and marine resources

Building on the improved data coverage achieved in 2025, Ottobock will establish water-related targets in the upcoming reporting periods.

E3-4

Water consumption

ESRS E3/E3-4: Water consumption (own operations) > in m ³	2025
Total water consumption	13,220.94 ¹
Total water consumption in areas at material water risk (incl. areas of high-water stress)	1,156.04 ²
Total water recycled and reused	0.00
Total water stored	1,002.71
Changes in water storage	279.60
Water intensity (= m³ total water consumption per Mio. Euro net revenue)	7.87
Total water withdrawals	146,301.28
Total water discharges	133,080.34

- 1 Water consumption is calculated as the difference between water withdrawn and water discharged, with 66% of the water withdrawal data and 30% of the water discharge data originating from direct measurements.
- 2 The Aqueduct Water Risk Atlas by the World Resources Institute was utilized to assess exposure to water risk across all entities. Regions with a water stress level exceeding 40% (classified as high or extremely high) are deemed to face material water risk.

Methodology:

We successfully increased primary data coverage, achieving full coverage for key production sites. Where primary data was not available, globally consistent assumptions were applied to ensure completeness and comparability of the dataset. These assumptions were based on information collected during the 2025 reporting year. Using the primary data available for 2025, water consumption was analyzed by business purpose. Based on this analysis, water consumption per full-time equivalent (FTE) was calculated and subsequently used as a standardized estimation basis for all sites without their own primary data.

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ESRS E5 Resource use and Circular Economy

Impact, risk and opportunity management

ESRS 2 SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Our double materiality assessment identified the following material impacts, risks, and opportunities related to resource use and circular economy

Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Design for circularity	Negative Impact	Products that are not designed for circularity can lead to increased resource consumption and waste generation at end-of-life. This contributes to higher environmental impacts such as landfill use and depletion of raw materials, and undermines the transition to a circular economy.	Nature	Actual	Short
Resource stewardship	Negative Impact	Ottobock's sale of third-party products as well as the use of plastic in packaging and products, absorbent substances in packaging, and virgin materials in product design contributes to environmental impacts across the value chain. The reliance on non-renewable and non-recyclable material increases resource extraction, waste generation, pollution and drives higher carbon footprints.	Nature	Actual	Short

Ottobock is aiming to progressively integrate circular principles into its value chain. While our current operations are predominantly linear, we recognize the need to reduce resource dependency and waste. Responsible resource use is a core element of our sustainability approach, with a focus on improving material recyclability and reducing reliance on virgin, non-renewable resources. Transitioning to circular solutions, however, will require significant economic and regulatory challenges to be addressed.

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E5-1

Policies related to resource use and circular economy

Policy	Main topics covered (with regard to respective ESRs topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Product development framework	<ul style="list-style-type: none"> – Integration of recyclates in product design – Sustainability in design frameworks – Regulatory challenges for existing products 	Outlines the product development process	Own operations	CTO		Internal document
Waste management protocols	<ul style="list-style-type: none"> – Commitment to minimizing waste across our operations – Compliance with all relevant environmental regulations in every country we operate – Emphasis on reduction, reuse, and recycling of materials wherever possible – Promotion of continuous improvement 	Outlines our approach to waste management	Own operations (manufacturing)	COO		Internal document
Supplier Code of Ethics	<ul style="list-style-type: none"> – Recycling of resources – Conscious contribution to greater environmental protection – Compliance with legal requirements – Management of non-renewable natural resources 	Outlines our expectations with regard to ethical, social and ecological responsibility and applies to all business relationships between external business partners and the Ottobock Group	Entire value chain	Executive Directors within their respective area of responsibility		Accessible on corporate website

E5-2

Actions and resources related to resource use and circular economy

We aim to continuously improve resource efficiency in the use of both technical and biological materials, with particular focus on critical raw materials such as metals, plastics, and electronic components.

Our value retention measures include:

- Free repairs in accordance with warranty terms and conditions
- Regular maintenance as specified in warranty documentation and service passes (e.g., Genium X3: every 12 months)
- Optional extended warranties for selected products to complement the basic warranty (e.g., upgrade from a three-year to a six-year warranty for mechatronic knee joints)

Maintenance and repair services are provided through five Manufacturer’s After-Sales Service Centers located in Duderstadt (Germany), Vienna (Austria), Salt Lake City (USA), Königsee (Germany), and Nieuwkuijk (Netherlands). Additionally, 15 Ottobock sales companies operate local service centers offering maintenance and repair support.

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To facilitate efficient fittings and product trials, Ottobock maintains several pools of more than 20,000 units for loan and trial, enabling customers and healthcare professionals to access innovations and alternative solutions. In selected countries, we also offer rental models for specific products, such as an in-house trial concept.

Due to strict regulatory requirements governing the safety, functionality, and compliance of medical devices, circular business practices such as refurbishing, remanufacturing, component recovery, or second-hand retailing are permitted only to a very limited extent.

At our primary production facilities, waste is managed in compliance with assigned waste codes and disposed of via certified waste management companies, to ensure adherence to regulatory standards.

Our waste management approach is designed to address all levels of the waste hierarchy and, where feasible, establish quantifiable targets in the future:

- Prevention:
 - Expanding digitalization in Patient Care (e.g., scans instead of plaster casts)
 - Promoting behavioral changes (e.g. eliminating single-use plastic in company kitchens)
 - Engaging employees in sustainability initiatives through idea-sharing programs

- Reduction:
 - Implementing lean management practices to enhance resource efficiency
 - Reducing production waste by at least 0.5% annually
 - Minimizing packaging material use
 - Prioritizing digital marketing and consumer information over printed materials where possible
- Reuse:
 - Assessing opportunities to extend product life cycles
- Recycling:
 - Maintaining facility-level recycling programs supported by clear labeling, signage, and employee training.

Metrics and targets

E5-3

Targets related to resource use and circular economy

As 2025 has provided the established baseline for our waste reduction strategy, we will now initiate the development of targeted initiatives tailored to the specific operational profiles of our legal entities. In recognition of the fact that waste reduction measures at a primary manufacturing facility differ significantly from those required in patient care environments, our approach will be customized to reflect these distinct contexts. Waste audits will play a critical role in informing these strategies, enabling both the creation of new reduction measures and the refinement of existing ones. This structured process ensures that each entity contributes effectively to our overarching sustainability objectives.

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Given the specific complexities and regulatory requirements of the medical technology sector, we have not yet established quantifiable targets for advancing circular product design, increasing the use of circular materials, or reducing reliance on virgin raw materials. In the reporting periods to come, we will aim to define measurable objectives that may include extending product lifespan, enhancing repair and refurbishment capabilities, or exploring opportunities for material recovery. These targets will be prioritized based on regulatory compliance and economic feasibility and will then be developed in close collaboration with stakeholders across the value chain to ensure alignment and impact.

E5-4

Resource inflows

The manufacturing of our products and the provision of patient care require a diverse range of raw materials, components and finished goods, sourced in varying quantities depending on product type and application. These materials include metals such as steel, aluminium, titanium, copper, and carbon; electronic components, including lithium batteries; and a variety of polymers and plastics such as silicone, thermoplastic elastomers (TPE), copolymers, EVA, PU, PE and carbon. Additionally, leather, textiles, adhesives, and chemicals are integral to certain product categories.

The selection and sourcing of these materials are guided by strict regulatory requirements and quality standards inherent to the medical technology industry. As part of our Sustainability Strategy, we are assessing opportunities to reduce reliance on virgin raw materials, increase the use of recycled or circular inputs, and enhance transparency across the value chain.

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ESRS E5/E5-4: Resource inflows > in tonnes

Overall total weight of products and technical and biological materials used to manufacture products and services

Total weight of product and transport packaging

Description	Detail	2025
		80,401.40 ¹
	GRAND TOTAL	955.93 ²
Product packaging	Sub-Total	196.44
	Glass	0.00
	Wood	0.00
	Plastics	19.93
	Paper, card-board	154.27
	Absorbent materials	0.54
	Tinplate	21.70
Transport packaging	Sub-Total	759.49
	Wood	76.83
	Plastics	57.13
	Paper, card-board, carton	611.10
	Absorbent materials	14.32
	Tinplate	0.10
Percentage of biological materials (and biofuels used for non-energy purposes) used to manufacture products and services (incl. packaging) that is sustainably sourced		0.00% ³
Weight and percentage of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture products and services (incl. packaging)		0.00% ⁴

- 16.84% of this figure is based on actual weight data from SAP for 2025 production-related procurement items (direct spend). These real weight values were applied to comparable product groups, enabling us to estimate a total of 83.16% of all material volumes on this basis. The remaining share was extrapolated proportionally from purchase value ('spend') across the global procurement volume, excluding services and third-party-products. Due to the heterogeneity of non-direct/indirect spend and the non-linearity between price and mass, the estimation uncertainty is elevated, and results may be subject to over- or underestimation. Double counting was avoided, and all figures are rounded.
- Scope: Duderstadt, Königsee, Blagoevgrad, Vienna, Salt Lake City and Tongzhou. Values were based on direct records (e.g. SAP data).
- No reliable parameters exist to identify biological materials or verify sustainability certifications (e.g., for wood). The estimated share in direct spend is minimal and cannot be confirmed as sustainable. Therefore, the percentage is reported as 0%.
- Due to stringent regulatory and quality requirements for medical technology products, the use of non-virgin or recycled components and materials in manufacturing is highly restricted. Similar regulatory constraints apply to secondary reused or recycled materials, which are generally prohibited in critical medical technology applications to ensure product safety and compliance. Currently, no reliable parameters exist in the material master data to identify such components. Based on these limitations, the reported percentage is 0%.

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E5-5

Resource outflows

Product and materials

We are committed to supporting the transition to a circular economy in alignment with the objectives of the EU Green Deal.

However, a substantial portion of our product portfolio is subject to stringent regulatory requirements, including mandatory certifications and official approvals prior to market release. Consequently, here are limits to the possibilities of modifying existing products and integrating non-virgin materials where safety, functionality, or compliance could be compromised, as stipulated in regulations such as the Medical Devices Regulation (MDR) and enforced by the Food and Drug Administration (FDA).

In spite of these constraints, we are increasingly incorporating circularity considerations into the design and development of new products. Our R&D requirements list includes general criteria for sustainable resource use and circular economy principles, that shall ensure that recyclability and material efficiency are evaluated at an early stage.

Our products are designed to meet strict standards for safety, reliability, and performance throughout their intended lifespan. To ensure compliance, we conduct life-cycle testing under both normal and extreme conditions. Durability expectations are communicated through labeling and user manuals, which provide guidance on service life, maintenance requirements, and usage conditions. Certain products, such as mechatronic knee joints, require regular maintenance or follow a predetermined replacement cycle. For sports-related products, we have introduced a usage-based lifespan approach, replacing fixed timelines (e.g., six years for prosthetics) with actual usage data to prevent premature disposal. Additionally, we have initiated reprocessing of hydraulic systems to extend component life.

Detailed data concerning recycled content in products and packaging is not currently available. Improving transparency and reporting in this area is a priority for future reporting periods.

Waste

At our main production facilities, waste disposal is managed exclusively through certified waste management companies, in compliance with applicable regulations and waste code classifications. Adherence to these standards is verified through regular audits of waste management service providers to ensure proper handling and treatment.

Our priority is to achieve year-on-year improvements in primary data quality. Resource outflows are monitored within our sustainability and compliance framework, with an emphasis on minimizing environmental impacts and enhancing transparency throughout the value chain.

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ESRS E5/E5-5:
Resource outflows (waste)
> in tonnes

Total amount of waste generated

Description	2025
GRAND TOTAL	6,158.84 ¹
Acid, alkaline or salt wastes	1.48
Batteries and accumulators wastes	21.47
Chemical wastes	156.54
Combustion wastes	56.16
Common sludges (excluding dredging spoils)	2.69
Discarded equipment	22.54
Dredging spoils	0.00
Glass wastes	0.88
Health care and biological waste	0.28
Household and similar wastes	1,522.84
Industrial effluent sludges	165.95
Metallic wastes, ferrous	178.24
Metallic wastes, mixed ferrous and non-ferrous	40.01
Metallic wastes, non-ferrous	285.82
Mineral waste from construction and demolition	239.72
Mixed and undifferentiated materials	723.88
Other mineral wastes	14.56
Paper and cardboard wastes	998.17
Plastic wastes	891.61
Rubber wastes	1.17
Sorting residues	0.00
Spent Solvents	2.96
Textile wastes	48.46
Used oils	238.81
Vegetal wastes	31.64
Wood wastes	512.95

ESRS E5/E5-5:
Resource outflows (waste)
> in tonnes

Hazardous waste

> diverted from disposal

> directed to disposal

Radioactive waste

Non-hazardous waste

> diverted from disposal

> directed to disposal

Non-recycled waste

Description	2025
Total	861.10
Sub-total	262.94
Incineration;	0.03
Preparation for reuse	0.00
Recycling	115.65
Other recovery operations	147.26
Sub-total	598.16
Incineration;	40.02
Landfilling	0.00
Other disposal operations	558.14
	0.00
Total	5,297.74
Sub-total	2,522.96
Preparation for reuse	136.76
Recycling	1,795.40
Other recovery operations	590.80
Sub-total	2,774.78
Incineration;	1,010.58
Landfilling	328.22
Other disposal operations	1,435.97
Total	3,372.94
Percentage	54.77%

¹ Of the total reported waste volume, 66% is based on primary data obtained directly from internal measurements or recording systems.

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Methodology:

For waste management, data was collected using a primary data approach wherever available, sourced directly from sites. As a result of targeted efforts during the reporting year, primary data coverage increased.

In cases where primary waste data was not available, globally consistent assumptions were applied to ensure completeness and comparability of the dataset. These assumptions were based on information gathered during the 2025 reporting cycle. Using primary data collected in 2025, waste was analyzed by business purpose and broken down into defined waste categories. The identified categories per business purpose collectively account for at least 85% of the total waste typically generated at locations with the same business purpose. Based on this analysis, the respective shares of waste categories and the associated waste volumes per full-time equivalent (FTE) were determined, which serve as a standardised estimation basis for all sites without primary data available.

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As part of the European Green Deal’s Sustainable Finance strategy, the EU has introduced a common classification system for environmentally sustainable economic activities, formalized in the EU Taxonomy Regulation. The Taxonomy aims to direct future investments towards sustainable economic activities in support of the goal of achieving climate neutrality by 2050.

Ottobock is required to report on revenue, capital expenditure, and operating expenses related to taxonomy-eligible and taxonomy-aligned economic activities, in compliance with Article 8 of the Regulation (EU) 2020/852 of the European Parliament and of the European Council.

The European Union specifies the following six environmental objectives:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

The term “taxonomy-eligible” indicates that economic activities are included in the EU Taxonomy, while “taxonomy-aligned” states that the requirements of the EU Taxonomy are fulfilled with regards to these economic activities. This is the case if all of the following conditions are met:

- the activity makes a substantial contribution to at least one of the six environmental objectives
- it does not significantly harm (DNSH) any of the other five environmental objectives
- it complies with minimum social safeguards and governance requirements (minimum safeguards), including requirements related to occupational health and safety as well as human rights

The EU Taxonomy Regulation places priority on sectors with the greatest potential to influence climate and environmental objectives. Medical technologies are not currently among the core focus areas of the EU Taxonomy. The screening of the EU Taxonomy activities identified that only a limited number of our

economic activities qualify as taxonomy-eligible. Despite this, a responsible use of resources and the environment is important to us, while supporting people remains at the heart of our business activities.

Key performance indicators in accordance with the EU Taxonomy Regulation

The Taxonomy Regulation requires that the share of taxonomy-eligible and taxonomy-aligned revenue, capital expenditure (CapEx) and operating expenses (OpEx) are reported. The financial data used to calculate these indicators is based on the IFRS consolidated financial statements of Ottobock. As far as possible, information and data have been derived directly from the consolidated financial statements and assigned to an economic activity. Double counting is avoided by clearly allocating taxonomy-eligible or taxonomy-aligned revenue, investments and operating expenses to one taxonomy-eligible or taxonomy-aligned economic activity in each case.

In line with European Commission Notice C/2023/305 (section 13), a materiality threshold based on the delegated act from the Omnibus I package adopted by the European Commission on 4 July 2025 will be applied for taxonomy-relevant activities in reporting year 2025. Consequently, economic activities that cumulatively account for less than 10% of the respective performance indicator denominator (Revenue, CapEx, OpEx) are excluded from an alignment assessment. Non-material activities below the defined materiality threshold are still presented in the tables but reported with a taxonomy alignment of 0%.

The general procedure of the analysis and assessment of the taxonomy can be divided into two phases.

In the first phase, all economic activities are examined to determine whether they fall within the scope of the Taxonomy Regulation. Subsequently, revenue, capital expenditure and operating expenses are comprehensively reviewed to determine whether they could be allocated to one of the taxonomy-eligible activities. To ensure complete consideration of the economic activities, Ottobock applies a top-down approach to evaluate the taxonomy eligibility of particular business activities drawing on the expertise of relevant specialist units when needed.

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The second phase evaluates which of the economic activities classified as taxonomy-eligible also meet the criteria for taxonomy alignment. The assessment of taxonomy alignment includes reviewing the technical screening criteria, the DNSH criteria and the compliance with minimum safeguards.

Revenue

Revenue as defined by the EU Taxonomy refers to the revenue reported in the IFRS consolidated financial statements. The allocation of revenue to taxonomy-eligible and taxonomy-aligned economic activities was assessed through a detailed analysis of existing products and services. Each product group is assigned to a suitable economic activity or, if not applicable, marked as not relevant to the EU Taxonomy. The underlying product groups are derived from the existing product portfolio. The revenues identified for these economic activities in the financial year form the numerator of the relevant performance indicator.

Ottobock’s business model was analyzed based on the activities defined in Annex I and II of the Delegated Act on Climate Targets as well as Annex I-IV of the Delegated Act on Environmental Targets of the EU Taxonomy. To identify whether potentially relevant activities are taxonomy-eligible, the following aspects were considered:

- Description of the activity in the Delegated Acts
- Mapping of the respectively mentioned NACE codes (Statistical classification of economic activities established by Regulation (EC) No 1893/2006.)
- Supplementary publications by the EU Commission and the EU Platform on Sustainable Finance

Based on Ottobock’s business activities, the following economic activities were identified as taxonomy-eligible:

CE 1.2 - Manufacture of electrical and electronic equipment

According to the taxonomy, this activity consists of manufacturing electrical and electronic equipment for industry purposes, commerce and consumers. For Ottobock this includes all final electronic products or products with electronic components, such as electronic prostheses and orthoses or electronic wheelchairs.

CE 5.1 - Repair, refurbishment and remanufacturing

Pursuant to the taxonomy, this activity comprises the repair, remanufacturing and reconditioning of goods that were previously used as intended by a customer. This activity includes revenues generated from service packages, manufacturers’ after-sales service centers and other repair services.

CE 5.5 - Product-as-a-service and other circular use- and result-oriented service models

As set out in the taxonomy, this activity includes several service-based product models. For Ottobock, this applies to revenue generated from the rental of prostheses or wheelchairs.

For the reporting year 2025, no economic activities were classified as taxonomy-aligned. Activities CE 5.1 and CE 5.5 fall below the defined materiality threshold with a revenue share of 1.4% and 1.0% respectively and are therefore presented without taxonomy alignment. The lack of alignment for activity CE 1.2 is mainly linked to product-specific quality and safety requirements, which deviate from the required technical screening criteria in certain aspects.

CapEx

CapEx and associated expenses in accordance with the EU Taxonomy refer to all additions to property, plant and equipment (IAS 16), intangible assets (IAS 38) and leases (IFRS 16) in the IFRS consolidated financial statements during the financial year. These additions represent the total capital expenditure for the period and form the denominator for CapEx.

Within the framework of the Taxonomy Regulation, there are three types of CapEx that are taxonomy-eligible and can therefore, in principle, also become taxonomy-aligned. These include a) investments associated with taxonomy-aligned economic activities, b) planned investments that expand taxonomy-aligned economic activities and c) the acquisition of taxonomy-aligned products or services.

Capital expenditure is allocated to taxonomy-eligible and taxonomy-aligned economic activities on the basis of an analysis of the accounts relevant to CapEx and taking into account the respective business activities of the entities included. On this basis, it is examined whether the associated investments can be allocated to one of the defined taxonomy activities. In addition to CapEx a)

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in connection with taxonomy-eligible revenue, investments in taxonomy-aligned products have been identified:

- CCM 4.1 Electricity generation using solar photovoltaic technology
- CCM 6.5 Transportation with motorcycles, passenger cars and light commercial vehicles
- CCM 7.7 Acquisition and ownership of buildings

With a CapEx share of 0.1% and 5.7% respectively activities CCM 4.1 and CCM 6.5 fall below the defined materiality threshold and are therefore presented as non-aligned. Furthermore, activities CE 5.1 and CE 5.5 with CapEx shares of 2.7% and 1.2% respectively, are presented without alignment for materiality reasons. With respect to activity CCM 7.7, efforts were made to obtain the information required to assess compliance with the technical screening criteria and the minimum safeguards. While certain documentation was available in some cases, many of the lessors involved, are not subject to EU Taxonomy disclosure obligations and therefore are typically unable to provide the confirmations required under the Regulation. Since the evidence required for a full assessment was not sufficiently available, the activity is reported with a taxonomy alignment of 0% for the reporting year.

OpEx

Operating expenses according to the EU Taxonomy consist of direct, non-capitalized costs relating to research and development, building renovation measures, short-term leasing expenses, maintenance and repair and other direct expenses relating to the day-to-day servicing of assets of property, plant and equipment.

For Ottobock these include operating expenses recognized in the income statement during the financial year, such as research and development costs, short-term lease expenses for arrangements that do not meet the capitalization requirements under IFRS 16, as well as maintenance and repair costs, building renovation measures and other direct expenses associated with the maintenance of property, plant and equipment.

Given the high proportion of research and development expenses and their relevance to Ottobock’s business model, OpEx is considered material. Accordingly, the OpEx numerator is determined for taxonomy eligibility and taxonomy alignment. Research and development expenses were allocated to CE 1.2 based on the respective projects. Repair and maintenance costs related to the production of electronic equipment were attributed to CE 1.2 on a proportional basis, following the distribution of taxonomy-eligible CapEx. OpEx for building maintenance and repairs was assigned to CCM 7.7, while vehicle-related maintenance and repair costs were allocated to CCM 6.5.

Activity CCM 6.5 falls below the defined materiality threshold and is therefore not assessed for taxonomy alignment. The remaining activities CE 1.2 and CCM 7.7 are presented with an alignment rate of 0%, as the corresponding economic activities reported under revenue and CapEx do not fully meet the technical screening criteria required for taxonomy alignment. Since the identified economic activities associated with ongoing operating expenses are not taxonomy-aligned, the taxonomy-aligned portion of OpEx also results in a value of 0%.

Revenue KPI

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Financial year 2025				Substantial contribution criteria						DNSH criteria (Do no significant harm)						Proportion of taxonomy-aligned (A.1) or -eligible (A.2) revenue, year 2024 (18)	Category enabling activity (19)	Category transitional activity (20)	
Economic activities (1)	Code (2)	Revenue (3)	Proportion of revenue, year 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)				Minimum safeguards (17)
		in million €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Revenue of environmentally sustainable activities (taxonomy-aligned) (A.1)		0.0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
of which enabling		0.0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
of which transitional		0.0	0%	-						-	-	-	-	-	-	-	-		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of electrical and electronic equipment	CE 1.2	458.7	27.3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								-		
Repair, refurbishment and remanufacturing	CE 5.1	23.8	1.4%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								-		
Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	16.9	1.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								-		
Revenue of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		499.4	29.7%	0%	0%	0%	0%	30%	0%								-		
A. Revenue of taxonomy-eligible activities (A.1+A.2)		499.4	29.7%	0%	0%	0%	0%	30%	0%								-		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Revenue of taxonomy-non-eligible activities		1,180.4	70.3%																
Total (A+B)		1,679.8	100.0%																

The code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation (CCM), Climate Change Adaptation (CCA), Water and Marine Resources (WTR), Circular Economy (CE), Pollution Prevention and Control (PPC) and Biodiversity and ecosystems (BIO).

Y - yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective
 N - no, taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective
 N/EL - not eligible, taxonomy non-eligible activity for the relevant environmental objective
 EL - taxonomy-eligible activity for the relevant objective

CapEx KPI

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Financial year 2025				Substantial contribution criteria						DNSH criteria (Do no significant harm)						Proportion of taxonomy-aligned (A.1) or -eligible (A.2) CapEx, year 2024 (18)	Category enabling activity (19)	Category transitional activity (20)	
Economic activities (1)	Code (2)	CapEx (3)	Proportion of CapEx, year 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)				Minimum safeguards (17)
		in million €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0.0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
of which enabling		0.0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
of which transitional		0.0	0%	-						-	-	-	-	-	-	-	-		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of electrical and electronic equipment	CE 1.2	43.4	22.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL										
Repair, refurbishment and remanufacturing	CE 5.1	5.4	2.7%	N/EL	N/EL	N/EL	N/EL	EL	N/EL										
Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	2.4	1.2%	N/EL	N/EL	N/EL	N/EL	EL	N/EL										
Electricity generation using solar photovoltaic technology	CCM 4.1	0.2	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Transportation with motorcycles, passenger cars and light commercial vehicles	CCM 6.5	11.3	5.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Acquisition and ownership of buildings	CCM 7.7	31.3	15.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		93.8	47.7%	22%	0%	0%	0%	26%	0%										
A. CapEx of taxonomy-eligible activities (A.1+A.2)		93.8	47.7%	22%	0%	0%	0%	26%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of taxonomy-non-eligible activities		102.9	52.3%																
Total (A+B)		196.8	100.0%																

The code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation (CCM), Climate Change Adaptation (CCA), Water and Marine Resources (WTR), Circular Economy (CE), Pollution Prevention and Control (PPC) and Biodiversity and ecosystems (BIO).

Y - yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective
 N - no, taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective
 N/EL - not eligible, taxonomy non-eligible activity for the relevant environmental objective
 EL - taxonomy-eligible activity for the relevant objective

OpEx KPI

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Economic activities (1)	Financial year 2025			Substantial contribution criteria						DNSH criteria (Do no significant harm)						Proportion of taxonomy-aligned (A.1) or -eligible (A.2) OpEx, year 2024 (18)	Category enabling activity (19)	Category transitional activity (20)	
	Code (2)	OpEx (3)	Proportion of OpEx, year 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)				Minimum safeguards (17)
		in million €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N				Y/N
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0.0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
of which enabling		0.0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
of which transitional		0.0	0%	-						-	-	-	-	-	-	-	-		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
Manufacture of electrical and electronic equipment	CE 1.2	6.7	15.9%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	2.2	5.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Acquisition and ownership of buildings	CCM 7.7	7.0	16.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		15.9	37.7%	22%	0%	0%	0%	16%	0%										
A. OpEx of taxonomy-eligible activities (A.1+A.2)		15.9	37.7%	22%	0%	0%	0%	16%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of taxonomy-non-eligible activities		26.2	62.3%																
Total (A+B)		42.2	100.0%																

The code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation (CCM), Climate Change Adaptation (CCA), Water and Marine Resources (WTR), Circular Economy (CE), Pollution Prevention and Control (PPC) and Biodiversity and ecosystems (BIO).

Y - yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective
 N - no, taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective
 N/EL - not eligible, taxonomy non-eligible activity for the relevant environmental objective
 EL - taxonomy-eligible activity for the relevant objective

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Nuclear energy and fossil gas activities

Financial year 2025

Nuclear energy related activities

The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle. No

The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies. No

The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades. No

Fossil gas related activities

The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels. No

The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels. No

The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels. No

Summary of EU Taxonomy KPIs

Objective	Proportion of revenue/Total revenue		Proportion of CapEx/Total CapEx		Proportion of OpEx/Total OpEx	
	Aligned per objective	Eligible per objective	Aligned per objective	Eligible per objective	Aligned per objective	Eligible per objective
CCM	0%	0%	0%	22%	0%	22%
CCA	0%	0%	0%	0%	0%	0%
WTR	0%	0%	0%	0%	0%	0%
CE	0%	30%	0%	26%	0%	16%
PPC	0%	0%	0%	0%	0%	0%
BIO	0%	0%	0%	0%	0%	0%

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation (CCM), Climate Change Adaptation (CCA), Water and Marine Resources (WTR), Circular Economy (CE), Pollution Prevention and Control (PPC) and Biodiversity and ecosystems (BIO).

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- S1 Own workforce
- S2 Workers in the value chain
- S4 Consumers and end-users



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ESRS S1 Own workforce

Strategy

ESRS 2 SBM-2

Interests and views of stakeholders

For more than 100 years, we have been putting people at the center of everything we do. This commitment extends not only to our users and patients, but also workers throughout our value chain as well as our customers, and also our own workforce.

Within our governance and sustainability framework, employees are identified as a primary group of affected stakeholders. We implement structured engagement mechanisms to systematically collect feedback, including an annual employee survey. This process ensures that employee perspectives are duly considered in strategic decision-making and organizational priority setting.

Our approach is underpinned by a commitment to respecting human rights, in alignment with international standards and applicable regulations. We strive to maintain a fair, inclusive, and safe working environment, thereby reinforcing our workforce-centered strategy.

For further information, refer to the section [> General Information > SBM-2 – Interests and Views of Stakeholders.](#)

ESRS 2 SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Our double materiality assessment identified the following material impacts, risks, and opportunities related to our own workforce:

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Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Fair employee engagement	Negative Impact	Organizational changes and restructuring at Ottobock can create uncertainty for employees, leading to stress, reduced job satisfaction, and potential impacts on mental health and well-being.	Employees	Actual	Medium
	Positive Impact	Ottobock's compensation procedures aim to ensure equitable and transparent pay practices across the organization. This promotes social sustainability by supporting employee well-being, reducing income inequality, and fostering trust and engagement within the workforce.	Employees	Actual	Short
Safe and healthy working environment	Negative Impact	Employees may face health and safety risks from working with hazardous substances, including substances of concern (SoC) and very high concern (SVHC). These risks are amplified by potential non-compliance with workplace and equipment safety standards, missing or inadequate protective measures, and insufficient training or information on hazards.	Employees	Actual	Short to Long
	Negative Impact	Employees may face health risks from working in environments with excessive heat (due to the nature of the workplace or the effects of climate change), which can lead to heat stress, dehydration, and other heat-related illnesses. Prolonged exposure can impair concentration and productivity, increase accident risk, and negatively affect overall well-being.	Employees	Actual	Short
Empowering workplaces	Positive Impact	Ottobock's practice of filling management positions internally supports employee development and career progression. This promotes equal opportunities within the workforce.	Employees	Actual	Short
	Positive Impact	Ottobock's commitment to training and upskilling orthotics and prosthetics (O&P) professionals enhances service quality, patient safety, and organizational credibility.	Employees	Actual	Medium
	Financial Opportunity	Training and upskilling of orthotics and prosthetics (O&P) professionals supports workforce retention and strengthens Ottobock's leadership in the MedTech sector, creating a financial opportunity by boosting turnover and reinforcing long-term competitiveness.	Employees	Actual	Medium
	Positive Impact	Ottobock is committed to promoting the employment and inclusion of persons with disabilities, to foster equal opportunities and diversity within its workforce by reducing barriers to participation.	Employees	Potential	Medium
	Positive Impact	Ottobock promotes the merit-based empowerment of women through equal opportunities, leadership development, and inclusive workplace practices. This contributes to social sustainability by supporting fair representation and career advancement.	Employees	Potential	Long
Human rights in the value chain	Positive Impact	Ottobock promotes human rights among its suppliers by enforcing a zero-tolerance policy for child labor. This measure aligns with international human rights standards, contributing to ethical business conduct and responsible sourcing.	Suppliers	Potential	Short

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To date we have not experienced any business interruptions for reasons of to employee turnover or insufficient training measures. At the same time, we observe an industry-wide shortage of skilled professionals in orthopaedic technology, which reinforces our strategic focus on training and development. Against this background, Ottobock views the qualification of orthopaedic and prosthetics professionals as a positive contribution to service quality, patient safety and market expertise, as well as an opportunity to strengthen employee retention and long-term competitiveness. With this in mind we use the Ottobock Academy to specifically invest in training and development programmes that enhance professional expertise and which support our position as a leading company in the MedTech sector.

We are committed to ensuring we provide decent pay (i.e. at least minimum wage) and fair working conditions across all countries where we operate. No member of our workforce has been identified as being subject to forced labor or child labor.

Ottobock acknowledges that certain employee groups - such as underrepresented populations and those in regions with legal restrictions on workforce participation - may face an elevated risk of adverse impacts, and addresses these risks through its human rights due diligence processes. The impacts, risks, and opportunities described are generally applicable throughout our organization; however, their scale and scope may vary by geographic region (e.g., Africa, Asia) and by operational context (e.g., manufacturing, patient care). Certain impacts, such as family-related leave, may disproportionately affect specific employee groups, especially women.

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Impacts, risks and opportunities management

S1-1

Policies related to own workforce

Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Code of Conduct	<ul style="list-style-type: none"> – The Ottobock brand is a commitment to quality – Respect and trust do not exclude anyone – The protection of property – Social media – The value system forbids all types of corruption – Private interests are to be kept separate from the interests of the Company – no conflicts of interest – Fair competition is indispensable – Sensitive information is to be handled with discretion – Economics and ecology go hand in hand – The health of our employees must be promoted – Social engagement distinguishes our Company 	Framework of overriding and generally applicable principles of conduct that represent the authoritative guide for Ottobock SE & Co. KGaA and all of its subsidiaries	Own workforce <ul style="list-style-type: none"> – Mandatory training for all employees as part of the onboarding process – Mandatory periodic training sessions covering the Code of Conduct, conflict of interest management, and anticorruption for every employee 	Executive Board	United Nations Global Compact/International standards for human rights and labour standards	Accessible on corporate website & communicated through internal channels such as the Intranet, newsletters and internal management information
HR-Compliance Policy	<ul style="list-style-type: none"> – Professional specifications regarding: – Forced labour and modern slavery – Equal treatment – Working hours – Severe disability – Child labour – Certificates – Short-time work allowance – Work permit/residence permit – Freedom of association – Temporary employment – Minimum wage – Freelancer 	Organizational framework	Own workforce	CEO/CSO & COO		Accessible on corporate website & communicated through internal channels such as the Intranet, newsletters and internal management information

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Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Declaration of Principles on Respect for Human Rights	<ul style="list-style-type: none"> – We support and respect the protection of internationally proclaimed human rights. – We make sure we are not complicit in human rights abuse. – We uphold the freedom of association and the effective recognition of the right to collective bargaining. – We uphold the elimination of all forms of forced and compulsory labour. – We uphold the effective abolition of child labour. – We uphold the elimination of discrimination in respect of employment and occupation 	<ul style="list-style-type: none"> – Respect for human rights, including labour rights – Statement on forced and child labour, anti-discrimination as well as freedom of association – Approach to implementing human rights and environmental due diligence obligations (incl. own business operations and supply chain) – Risk management (including responsibilities) – Grievance mechanisms and violation handling, incl. complaint system (reporting channels) 	Entire value chain	Executive Board	<ul style="list-style-type: none"> – Alignment with internationally recognised standards (including UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprise) – Reference to Ottobock specific guidelines and standards (including our Code of Conduct and the Supplier Code of Ethics) 	Accessible on corporate website & communicated through internal channels such as the Intranet, newsletters and internal management information
Statement on Modern Slavery and Human Trafficking	<ul style="list-style-type: none"> – Zero-tolerance approach to modern slavery – Rules and responsibilities (including compliance channels) – Supply chain due diligence – Review and reporting 	Commitment to acting ethically and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems and controls to ensure, in so far as we are able, that modern slavery is not taking place anywhere in our own business or in any of our supply chains.	Entire value chain	Executive Board		Accessible on corporate website & communicated through internal channels such as the Intranet, newsletters and internal management information
Diversity, Equity and Inclusion Policy	<ul style="list-style-type: none"> – Fostering, cultivating and preserving a culture of diversity, equity and inclusion. – Providing equal opportunities – Promoting diversity and inclusion at all levels of the company (including recruiting, hiring, and promoting employees) – Channels to address issues and report incidents 	Outlines our zero-tolerance approach for discrimination and harassment based on race, ethnicity, national origin, gender, gender identity, sexual orientation, age, disability, religion, or any other protected characteristic	Own workforce	Executive Board		Accessible on corporate website & communicated through internal channels such as the Intranet, newsletters and internal management information

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Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Global Anti-Discrimination Policy	– Zero-tolerance for any form of discrimination and harassment	Commitment to treat all members of our own workforce, contractors, business partners, customers, patients and vendors with dignity and respect	Own workforce – Mandatory training for respectful collaboration in the workplace (i.e. anti-harassment and anti-bullying) for employees and managers (focus on middle and upper management) according to German law	Executive Board	ILO conventions	Accessible on corporate website & communicated through internal channels such as the Intranet, newsletters and internal management information
Equal Opportunity Policy	– Compliance with all applicable equal employment opportunity regulations and laws – Consideration for employment and advancement without regard to race, color, religion, national or ethnic origin, gender, disability, age, genetic information, creed, marital status, status with regard to public assistance, familial status, medical condition (including pregnancy), membership or activity in local commissions, sexual orientation, gender identity or expression, veteran status, or any other status protected by law	Commitment to equal employment and advancement opportunities	Own workforce	Executive Board		Accessible on corporate website & communicated through internal channels such as the Intranet, newsletters and internal management information
Recruiting Policy	– Equal treatment of internal and external candidates – Knowledge, skills, experience and aptitude as basis for the recruitment, placement, and advancement of workers at all levels – Commitment to the principles of equality, diversity and inclusion (including specific commitment related to applicants with disabilities) – Description of recruitment and selection procedure (including keeping up-to-date records on recruitment and promotion that provide a transparent view of opportunities for employees)	Outlines our approach to a fair, transparent, evidence-based and effective recruitment and selection process	Own workforce – Training on HR-tools for managers	CEO/CSO & COO		Accessible on corporate website & communicated through internal channels such as the Intranet, newsletters and internal management information

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Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Freedom of Association Statement	<ul style="list-style-type: none"> – Non-discrimination & no retaliation – Collective bargaining & faithful interaction with workers' representatives – Monitoring & compliance 	Commitment to freedom of association	Own workforce	Executive Board	Alignment with internationally recognised standards (including UN Global Compact, international labor standards, ILO Declaration on Fundamental Principles and Rights at Work)	Accessible on corporate website & communicated through internal channels such as the Intranet, newsletters and internal management information
Energy, Environmental, and Occupational Health and Safety Policy	<ul style="list-style-type: none"> – Energy and environmental protection – Occupational health and safety 	Commitment to pursuing the production of safe and environmentally sustainable products	Own operations	CSO & COO	ISO 45001, ISO 50001, ISO 14001	Accessible on corporate website
Occupational health and safety (OH&S) management system ISO 45001	<ul style="list-style-type: none"> – Focus on proactive risk management, hazard identification, and continuous improvement (e.g. necessary adjustments to the physical environment) 	Framework to manage the prevention of work-related injuries and illnesses, improve safety, and ensure the health and well-being of employees (including those with disabilities) and other stakeholders	Own operations (Manufacturing - specific sites)	COO		Accessible on corporate website

There are no specific commitments regarding anti-discrimination and inclusion measures or measures for particularly vulnerable employees.

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S1-2

Processes for engaging with own workers and workers' representatives about impacts

We place high value on employee feedback and actively foster open and transparent communication across all organizational levels. Engagement is facilitated through both formal and informal mechanisms, including structured personal annual reviews, global employee surveys, and structured collaboration with workers' representatives, such as the German and Austrian Workers Council.

Oversight of these processes lies with the CTO/COO, who is responsible for Global HR and ensures that engagement outcomes inform strategic decision-making.

A key instrument is our annual employee survey (eNPS), which provides the Executive Board with comprehensive insights into the effectiveness of our initiatives and their impact on workforce satisfaction. The survey includes targeted questions to capture the perspectives of vulnerable groups, such as women and employees with disabilities, thereby ensuring that their voices are reflected in our governance and sustainability framework.

Virtual town hall meetings (*myOttobock live*), broadcasted from our headquarters in Duderstadt, provide global updates on business performance, financial results, and employee-related topics. Employees are invited via their company email and can submit questions to the Board and senior leadership. Responses are provided either during the live session or subsequently via written follow-up, which facilitates transparency and open communication across the organization.

Additional channels and formats for keeping employees informed include the global company intranet, Viva Engage platforms, global and local announcements, and regular employee meetings as well as one-on-one meetings between employees and their managers.

To identify, evaluate, and mitigate actual or potential impacts and risks, we annually conduct a top-down comprehensive, risk-based assessment across all entities, including manufacturing sites, sales organizations, and patient care facilities. This process is aligned with the requirements of the German Supply Chain Due Diligence Act and constitutes a key component of our materiality assessment. Implementation is carried out by global and local departments responsible for specific risk areas (e.g., HR, Facility Management, EHS) in collaboration with subject matter experts and affected employees. Governance and oversight are ensured by the Human Rights Officer.

S1-3

Processes to remediate negative impacts and channels for own workers to raise concerns

Ottobock maintains a dedicated whistleblower unit to ensure that all employees have a secure and confidential channel for reporting compliance violations. This mechanism enables internal investigations to address issues promptly and prevent harm to individuals or the organization. Reports can be made regarding serious breaches of laws or internal regulations, including fraud, corruption, theft, discrimination, sexual harassment, extortion, breaches of confidentiality, export control violations, accounting irregularities, environmental protection, occupational safety, and child or forced labor. Separate reporting channels exist for data protection violations and suspected money laundering, in accordance with legal requirements.

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Management actively encourages employees to report concerns and has established policies and measures to ensure those who raise complaints are protected from disciplinary action. For cases covered under local whistleblower protection laws (e.g., Section 2 of the German Whistleblower Protection Act), appropriate safeguards are implemented in compliance with applicable regulations.

Employees can raise concerns through multiple channels:

- Direct contact with supervisors
- Compliance Department or other responsible offices, including the Works Council, Occupational Safety Officer, Human Rights Officer or Representative for Employees with Disabilities
- External Ombudsperson, a designated attorney ensuring anonymity and confidentiality
- Digital Whistleblowing Platform, offering encrypted communication and the option of anonymity
- External Reporting Offices, such as the Federal Office of Justice

All policies and reporting mechanisms are publicly available on our corporate website and communicated internally via the global intranet, management updates, mandatory trainings, and staff meetings.

Ottobock has established procedures to handle complaints promptly and impartially:

- The Compliance Department initiates investigations upon receiving reports
- Investigations are conducted by trained professionals to ensure independence and confidentiality
- Evidence is gathered, interviews conducted, and findings documented. Any required corrective or remedial actions shall be implemented promptly.
- Whistleblowers can use secure communication channels either anonymously or on an identified basis
- Whistleblowers are kept informed throughout the process

Issues reported via the Compliance Department, Ombudsperson, or digital platform are tracked and monitored by the Compliance Department. Oversight is provided by a dedicated Compliance Committee, which serves as an advisory body while decisions are made by management. Permanent members include the CEO, CFO, Head of Legal & Compliance, and Compliance Officer, with additional participants invited as needed.

Awareness and trust in these mechanisms are regularly assessed using targeted questions in the annual employee survey.

S1-4

Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Fair employee engagement

As a diverse organization, with many nationalities contributing unique perspectives every day, we are united by our shared values: human, reliable, inventive, and smart. We strive to create an engaging and fulfilling work environment for all employees. We conduct an annual global employee survey for the purpose of evaluating commitment and identifying areas for improvement. In the 2025 reporting year, our global Employee Net Promoter Score (eNPS) score rose from 29 to 40. The eNPS measures employee satisfaction and loyalty. It is based on the question of how likely employees are to recommend Ottobock as an employer (scale 0–10). The responses are classified into three groups: promoters (9–10), passives (7–8) and detractors (0–6). The eNPS is calculated as the difference between the percentage of promoters and the percentage of detractors and can range from –100 to +100. A score above 0 is considered positive.

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The qualitative insights from this representative survey enable us to determine whether specific actions are required to address material impacts. Focus topics include engagement, strategy and goals, leadership and trust, openness and collaboration, work environment, empowerment, discrimination, knowledge sharing and work-life balance. All management levels are actively involved in developing appropriate action plans. Survey results and corresponding measures are clearly communicated to employees.

Safe and healthy working environment

Our Global Environmental, Health, and Safety (EHS) Manager is responsible for promoting workplace safety across the organization. The EHS team develops, implements, and manages EHS programs at all manufacturing facilities. Its responsibilities include conducting risk assessments, establishing preventive measures, and responding to incidents to maintain safe working environments. To support these efforts, a digital EHS Portal serves as a centralized knowledge resource accessible to all employees.

Our production facilities in Duderstadt, Königsee, Vienna, and Blagoevgrad already operate under a certified occupational health and safety management system aligned with ISO 45001 standards. This system covers all roles and activities, emphasizing hazard identification, legal compliance, employee engagement, emergency preparedness, and continuous improvement.

ISO 45001 (Occupational Health and Safety Management) is being implemented across all major production sites, with full certification scheduled for completion by 2028.

Completed and planned implementations for the management system outlined:

	ISO 45001
2022	Duderstadt, Germany
2023	Königsee, Germany
2024	Vienna, Austria
2025	Successful recertification of all previously certified sites
2026	Blagoevgrad, Bulgaria
2027	Tongzhou, China
2028	Salt Lake City, USA

Empowering workplaces

The Ottobock Women’s *EmpowHerment* Network is a voluntary, employee-led initiative that offers mentorship, coaching, and professional development opportunities. The network promotes open dialogue, shared learning, and leadership growth, serving to underline our commitment to equal opportunity, inclusion, and merit-based advancement.

Ottobock has committed to strengthening the merit-based advancement of women through equal opportunities, leadership development, and inclusive working practices. At the same time, current progress remains well below the level targeted, and accordingly, we will implement additional, specifically scheduled measures.

The Ottobock Academy serves as our central learning hub, offering mandatory role-specific training alongside a wide range of development opportunities to foster continuous learning. Employees benefit from access to leading e-learning platforms, including LinkedIn Learning, Masterplan, and Haufe Lernwelt via the Academy Portal. In addition to structured curricula, the Academy provides diverse resources such as events, videos, online courses, and curated playlists, ensuring employees can build both technical expertise and soft skills.

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To strengthen internal succession planning for management positions, we have developed a specialized Young Leaders Program (YLP). In the reporting year, 35 participants - 21 women and 14 men - from all regions worldwide were identified as “Young Talents.” These individuals had either recently assumed their first leadership roles or demonstrated strong potential to do so in the near future. Selection was based on outstanding performance and high motivation. The 12-week program included six online group coaching sessions led by an external trainer, several fireside chats with members of the Management Board as well as the Executive Board, focusing on leadership topics designed to support a smooth transition into leadership roles and prepare participants for future responsibilities.

Ottobock is working worldwide to sustainably strengthen the employment and inclusion of people with disabilities. At the same time, further action is needed to achieve our long term objectives. We therefore plan to implement additional measures to systematically reduce barriers within the company and to further expand inclusive working environments.

We are committed to an inclusive and equitable workplace with a zero-tolerance policy towards all forms of discrimination. In the reporting year, no incidents, complaints, or significant human rights impacts were reported through the established channels or within our manufacturing, sales, or patient care organizations. Looking ahead, we will continue to strengthen awareness initiatives, enhance training on diversity and inclusion, and regularly review our reporting mechanisms to ensure accessibility and trust across all regions.

Metrics and targets

S1-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Targets have been set by specialized departments, such as Global HR, and formally approved by the Executive Board. Progress toward these targets is tracked through the annual non-financial reporting process, with the employee survey serving as a key instrument for identifying lessons learned and areas for improvement.

Ottobock specific		2025
Employee engagement (eNPS score)	Target: > 26 by 2026	40
Proportion of women at 1st and 2nd management level (below Executive Directors)	¹ Target: 30% by 2026	16.50%
Proportion of women in the workforce	Target: > 40%	45.34%

¹ Scope 2025: Only Ottobock SE & Co. KGaA, Otto Bock HealthCare Deutschland GmbH and Otto Bock Mobility Solutions GmbH and Otto Bock Manufacturing Königsee GmbH

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S1-6

Characteristics of employees

	2025		
Headcount	Total	10,365	100.00%
...by gender	Male	5,666	54.66%
	Female	4,699	45.34%
	Diverse	0	0.00%
	Not reported	0	0.00%
...by region	Asia Pacific	725	6.99%
	EEMEA	1,234	11.91%
	Latin America	256	2.47%
	North America	959	9.25%
	Western Europe	7,191	69.38%
...by country	DE - Germany	3,309	31.92% ¹
...by employee category	permanent employees	9,868	95.21%
	temporary employees	464	4.48%
	of non-guaranteed hours employees	33	0.32%
...by type of employment	full-time	8,606	83.03%
	part-time	1,759	16.97%
Total number and rate of own employee turnover		1,177	11.36%

¹ In accordance with ESRS S1, 50.(a), only countries with significant employment are reported, defined as having at least 50 employees representing a minimum of 10% of the total workforce.

Employee data is reported based on the headcount as of the end of the year (status. December 31, 2025).

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S1-8

Collective bargaining coverage and social dialogue

		2025
Percentage of employees covered by collective bargaining agreements	Total	50.84% ¹
	in the European Economic Area (EEA)	61.68%
	outside the European Economic Area (EEA)	15.71%
Global percentage of employees covered by workers' representatives	in the European Economic Area (EEA) only	62.09% ¹

¹ Data sources include the ERP system and information gathered through queries sent to entities, which are subsequently consolidated at headquarters.

S1-9

Diversity metrics

		2025	
Description			
Gender distribution at top management	Grand Total	103	100.00% ¹
	Male	86	83.50%
	Female	17	16.50%
	Diverse/ Not reported	0	0.00%
Percentage of employees at top management level	Grand Total	103	0.99%
	Grand Total	10,365	100.00%
	under 30 years old	1,659	16.00%
	30 - 50 years old	5,931	57.22%
	over 50 years old	2,775	26.77%

¹ Top Management = One and two levels below the management and supervisory bodies without any assistant roles (N & N-1)

S1-10

Adequate wages

		2025
Percentage of employees paid an adequate wage (in line with applicable benchmarks)		100% ¹

¹ Ottobock ensures that these employees receive the minimum wage applicable according to the respective local laws and/or regulations.

Data sources include the ERP system and information gathered through queries sent to entities, which are subsequently consolidated at headquarters.

S1-11

Social protection

		2025
Percentage of employees covered by social protection, through public programs or through benefits offered by Ottobock, against loss of income due to any of the following major life events: (a) sickness (b) unemployment starting from when the own worker is working for Ottobock (c) employment injury and acquired disability (d) maternity leave (e) retirement	Total	92.1% ¹
	Male	93.5%
	Female	90.4%
	Diverse	0.0%
	Not reported	0.0%

¹ Data sources include the ERP system and information gathered through queries sent to entities, which are subsequently consolidated at headquarters.

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S1-12

Persons with disabilities

		Description	2025	
Persons with disabilities amongst our employees	Target: 5% by 2026	TOTAL	332	3.20% ¹
		Male	181	3.19%
		Female	151	3.21%
		Diverse	n.a.	
		Not reported	n.a.	

¹ Data sources include the ERP system and information gathered through queries sent to entities, which are subsequently consolidated at headquarters.

S1-13

Training and skills development metrics

		Details	2025
Percentage of employees that participated in regular performance and career development reviews	...by gender	TOTAL	88.7% ¹
		Male	90.6%
		Female	86.5%
		Diverse	n.a.
	...by employee category	Not reported	n.a.
		permanent employees	89.6%
		temporary employees	73.7%
		of non-guaranteed hours employees	30.3%
		TOTAL	25.7 ¹
		...by gender	Male
	Female	24.5	
	Diverse/ Not reported	n.a.	
...by employee category	permanent employees	27.6	
	temporary employees	7.7	
	of non-guaranteed hours employees	0.7	

¹ Data sources include the ERP system and information gathered through queries sent to entities, which are subsequently consolidated at headquarters.

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S1-14

Health and safety metrics

	2025
Percentage of people in own workforce who are covered by health and safety management system > employees a) based on legal requirements and/or recognised standards or guidelines	96.66%
Number of fatalities as a result of work-related injuries and work-related ill health > employees	0
Number of recordable work-related accidents > employees	170
Rate of recordable work-related accidents (based on 1,000,000 hours worked) > employees	9.69

S1-15

Work-life balance metrics

		2025	2025
Percentage of employees entitled to take family-related leaves (i.e. maternity, paternity, parental, carers' leave)	TOTAL	10,223	98.63% ¹
	Male	5,627	99.31%
	Female	4,596	97.81%
	Diverse	n.a.	n.a.
	Not reported	n.a.	n.a.
Percentage of entitled employees that took family-related leaves	TOTAL	693	6.78% ¹
	Male	275	4.89%
	Female	418	9.09%
	Diverse	n.a.	n.a.
	Not reported	n.a.	n.a.

¹ Data sources include the ERP system and information gathered through queries sent to entities, which are subsequently consolidated at headquarters.

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S1-17

Incidents, complaints and severe human rights impacts

	2025	
Total number of incidents of discrimination (incl. harassment)	11	
Number of complaints filed through channels for people in own workforce to raise concerns (without incidents of discrimination & harassment)	12	
Total amount of material fines, penalties, and compensation for damages as a result of incidents and complaints	0	
Number of severe human rights issues and incidents connected to own workforce	0	
Thereof, number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	0	
Total amount of material fines, penalties, and compensation for damages for severe human rights issues and incidents connected to own workforce	0	
Status of severe human rights issues and incidents connected to own workforce and actions taken	TOTAL	0
	reviewed	0
	remediation plans being implemented	0
	remediation plans that have been implemented	0
	incidents no longer subject to action	0

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ESRS S2 Workers in the value chain

Strategy

ESRS 2 SBM-2

Interests and views of stakeholders

Please refer to the section > [General Information](#) > [SBM-2 – Interests and views of stakeholders](#).

We recognize that the interests, perspectives, and rights of workers throughout our value chain – including their human rights – are fundamental to our business model. As a key group of affected stakeholders, their well-being is central to our operations. We commit to aligning our practices with ethical standards and fostering sustainable business strategies.

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ESRS 2 SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Our double materiality assessment identified the following material impacts, risks, and opportunities related to workers in the value chain:

Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Human rights in the value chain	Positive Impact	Ottobock promotes human rights among its suppliers by enforcing a zero-tolerance policy for child labor. This measure aligns with international human rights standards, contributing to ethical business conduct and responsible sourcing.	Suppliers	Potential	Short

Our risk and materiality assessment primarily focused on workers in the upstream value chain. While potential impacts, risks, and opportunities are relevant across the entire value chain, their scale and scope differ based on factors such as geographic location (e.g., Africa, Asia) and the nature of the supplier or business partner (e.g., manufacturing, service provision, logistics). This risk-based approach integrates both regional and business-type considerations to ensure comprehensive coverage. Certain impacts may disproportionately affect specific groups.

No severe human rights incidents were identified in the value chain during the reporting period. No reports related to forced or child labour were received through the official reporting channels, including the whistleblowing unit. Likewise, the supplier audits conducted with direct suppliers did not reveal any such indications.

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Impact, risk and opportunity management

S2-1 – Policies related to value chain workers

Policy	Main topics covered (with regard to respective ERS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Declaration of Principles on Respect for Human Rights	<ul style="list-style-type: none"> – We support and respect the protection of internationally proclaimed human rights. – We make sure we are not complicit in human rights abuse. – We uphold the freedom of association and the effective recognition of the right to collective bargaining. – We uphold the elimination of all forms of forced and compulsory labour. – We uphold the effective abolition of child labour. – We uphold the elimination of discrimination in respect of employment and occupation 	<ul style="list-style-type: none"> – Respect for human rights, including labour rights – Statement on forced and child labour, anti-discrimination as well as freedom of association – Approach to implementing human rights and environmental due diligence obligations (incl. own business operations and supply chain) – Risk management (including responsibilities) – Grievance mechanisms and violation handling, incl. complaint system (reporting channels) 	Entire value chain	Executive Board	<ul style="list-style-type: none"> – Alignment with internationally recognised standards (including UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprise) – Reference to Ottobock specific guidelines and standards (including our Code of Conduct and the Supplier Code of Ethics) 	Accessible on corporate website
Statement on Modern Slavery and Human Trafficking	<ul style="list-style-type: none"> – Zero-tolerance approach to modern slavery – Rules and responsibilities (including compliance channels) – Supply chain due diligence – Review and reporting 	Commitment to acting ethically and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems and controls to ensure, in so far as we are able, that modern slavery is not taking place anywhere in our own business or in any of our supply chains.	Entire value chain	Executive Board		Accessible on corporate website
Supplier Code of Ethics	<ul style="list-style-type: none"> – Compliance with the United Nations Universal Declaration of Human Rights, the eight fundamental conventions of the International Labour Organisation (ILO) and all relevant laws of the respective applicable jurisdictions for the protection of human rights – Prohibition of forced labour and slavery – Prohibition of child labour – Equal opportunities and non-discrimination – Safety at work and maximum working hours – Fair compensation and adequate living wages 	Outlines our expectations with regard to ethical, social and ecological responsibility and applies to all business relationships between external business partners and the Ottobock Group	Entire value chain	Executive Directors within their respective area of responsibility	United Nations Universal Declaration of Human Rights, the eight fundamental conventions of the International Labour Organisation (ILO) and all relevant laws of the respective applicable jurisdictions for the protection of human rights	Accessible on corporate website

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Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
	<ul style="list-style-type: none"> – Freedom of association and right to collective bargaining – Legitimate use of private and public security forces – Respect for land rights – Disciplinary measures and harassment 					
Rules of procedure concerning complaints in accordance with Section 8 of the German Supply Chain Act	<ul style="list-style-type: none"> – Child labour – Forced labour – Forms of slavery – Disregarding occupational health and safety standards – Disregard for freedom of association – Discrimination and equality of employees – Withholding a decent wage – Violations of human rights through environmental damage – Illegal forced evictions – Violence by security forces 	Outlines the process for handling complaints under this legislation	Entire value chain	Executive Directors within their respective area of responsibility	German Supply Chain Act (Lieferkettensorgfaltspflichtengesetz/ LkSG)	Accessible on corporate website

2025

Reported cases of non-respect involving value chain workers in upstream and downstream value chain re. UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises

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S2-2

Processes for engaging with value chain workers about impacts

We conduct an annual, risk-based assessment of our supply chain in accordance with the German Supply Chain Due Diligence Act. This process aligns with ESRS S2’s requirements for identifying material impacts, risks, and opportunities related to value chain workers (disclosure requirement S2-SBM-3). Our focus is on adverse impacts on human rights and the environment, in line with the UN Guiding Principles and ESRS S2-1 regarding policies for value chain workers.

The Executive Board has delegated overall responsibility for the risk assessment to the Global Sustainability department under the CFO’s leadership. A dedicated Senior Manager for Sustainability Due Diligence defines the methodology and supports implementation, while the Human Rights Officer oversees risk management activities.

Upstream value chain

Engagement with direct suppliers is maintained via regular dialogue between procurement and supplier representatives. New suppliers must provide a self-assessment concerning their business practices, ensuring they meet legally mandated human rights, labor, environmental, and anti-corruption standards.

Upstream workers are encouraged to use grievance channels as outlined in the “Rules of Procedure for Complaints in accordance with Section 8 of the German Supply Chain Act (LkSG)”, accessible via our website in English and German. Additionally, our national websites provide contact options in the respective local languages to ensure accessibility for all.

Downstream value chain

Our downstream network includes orthopedic workshops, clinics, hospitals, rehabilitation centers, and, in selected markets, external distributors and retailers. Our local sales and service teams, the export department, and the Ottobock Academy maintain near-daily personal contact with healthcare professionals, technicians, and sales partners. We provide ongoing training and technical support.

S2-3

Processes to remediate negative impacts and channels for value chain workers to raise concerns

We are committed to providing or cooperating in the remediation of adverse impacts, including those resulting from our own operations or those we have contributed to through business relationships. If negative impacts are identified -whether through our audit process or via one of the grievance channels available to workers -we will engage directly with our business partners to support remediation and address root causes.

Our corporate and local websites provide contact information accessible to all workers in the value chain. Additionally, anonymous reports can be submitted through the whistleblowing channels.

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S2-4

Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action

We place emphasize on ensuring that our suppliers uphold Ottobock’s values and standards, particularly with respect to human and labor rights. To this end, we require our most significant suppliers, as well as newly identified suppliers with a potentially high risk of human rights violations, to complete a comprehensive supplier questionnaire. Through this process, suppliers confirm their compliance with our Supplier Code of Ethics. Each year, we strive to increase the number of suppliers committed to these standards.

This process forms part of Ottobock’s due diligence measures implemented in accordance with the German Supply Chain Due Diligence Act. Our risk-based annual assessment of the entire supply chain is a key instrument for identifying necessary and appropriate actions to mitigate potential risks. Looking ahead, we aim to expand this assessment to cover the entire value chain.

2025

Severe human rights issues and incidents connected to upstream and downstream value chain that have been reported	0
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Metrics and targets

S2-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

We have not yet established specific quantitative targets for value chain workers. Our current priority is to build a robust and reliable information baseline that will serve as the foundation for setting meaningful future objectives.

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ESRS S4 Consumers and end-users

Strategy

ESRS 2 SBM-2

Interests and views of stakeholders

Please refer to the section > [General Information](#) > [SBM-2 – Interests and views of stakeholders](#).

End-users and customers are a key stakeholder group. Their needs and well-being are central to our operations and decision-making.

Our customers are primarily healthcare professionals (B2B) such as certified prosthetists and orthotists (CPOs) or doctors and therapists, who provide patients with our products and solutions.

Our end-users – also referred to as patients or users – represent a highly diverse group of individuals who receive medical treatment and rely on our products and service solutions. This diversity reinforces our responsibility to deliver innovative, safe, and inclusive solutions that enhance quality of life.

ESRS 2 SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Our double materiality assessment identified the following material impacts, risks, and opportunities related to end-users and customers:

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	Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Customer satisfaction & user experience		Positive Impact	Ottobock aims to foster a culture of dialogue and feedback with patients and users, creating channels for active engagement and continuous improvement. This helps strengthen trust, enhance service quality, and ensure patient-centric solutions, contributing to social sustainability and long-term customer satisfaction.	Patients/users (B2C)	Actual	Short
		Positive Impact	Ottobock is committed to ensure that complaint handling for customers and medical professionals is both user-friendly and fully compliant with regulatory requirements. This approach strengthens trust, supports patient safety, and fosters long-term relationships with business partners, contributing to responsible business conduct and customer satisfaction.	Customers and medical professionals (B2B)	Actual	Short
		Negative Impact	In third-party patient care settings (patient care centers not operated by Ottobock), insufficiently customer-friendly complaint handling can lead to dissatisfaction among patients and users and potentially delay the identification of safety-related issues, which poses risks to patient well-being and product safety.	Patients/users (B2C)	Actual	Short
		Positive Impact	Ottobock's products and solutions support better personal safety, psychological well-being, mobility, and independence among patients and end-users. These contributions improve quality of life and foster social inclusion, aligning with the company's purpose of empowering people with disabilities and supporting human rights. This impact is directly linked to Ottobock's core business model and value chain.	Patients/users (B2C)	Actual	Short
		Negative Impact	Ottobock could be associated with negative effects on patients, end-users, customers, and medical professionals in situations where armed conflicts disrupt services and transportation routes. Such disruptions may affect the timely delivery of essential medical devices and services, with implications for mobility, rehabilitation, and continuity of care. This impact is associated with geopolitical instability and supply chain vulnerabilities.	Patients/users (B2C)/Customers and medical professionals (B2B)	Actual	Short
		Positive Impact	Ottobock is committed to maintained product quality, safety, and transparency across its entire value chain. This commitment supports trust, effective treatment outcomes, and regulatory compliance, while safeguarding health and well-being.	Patients/users (B2C)/Customers and medical professionals (B2B)	Actual	Short
		Negative Impact	Patients as well as customers and medical professionals may face health and safety risks from potential substances of concern (SC) or very high concern (SVHC) in Ottobock products.	Patients/users (B2C)/Customers and medical professionals (B2B)	Actual	Short to Long
		Financial Risk	Potential substances of concern (SC) or very high concern (SVHC) in Ottobock products can lead to regulatory, liability, reputational, and supply chain challenges due to product safety, chemical restrictions, and compliance requirements.	Patients/users (B2C)/Customers and medical professionals (B2B)	Actual	Short to Long
		Positive Impact	Ottobock aims to provide patients with access to high-quality, individualized care through the expansion of its patient care clinic network and value-driven health services. This approach, supported by the continuous professional development of orthotics and prosthetics (O&P) specialists, can contribute to improved treatment outcomes, safety, patient satisfaction, and overall well-being, while strengthening stakeholder trust.	Patients/users (B2C)	Actual	Short to Medium
		Financial Opportunity	The expansion of the network of Ottobock patient care clinics strengthens stakeholder trust and well-being while enhancing Ottobock's reputation, fostering customer loyalty,	Patients/users (B2C)	Actual	Short to Medium

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Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
		and driving long-term engagement. Together, they create financial opportunities through increased sales, market differentiation, and sustainable growth			
	Financial Opportunity	Ottobock offers holistic solutions designed to make processes more efficient. This includes cross-selling products and services to give medical professionals and healthcare providers integrated, streamlined options. This approach enhances efficiency and quality of care while strengthening Ottobock's reputation, fostering customer loyalty, and driving long-term engagement. These measures create financial opportunities through increased sales and market differentiation.	Customers and medical professionals (B2B)	Actual	Short to Medium

The identified impacts are widespread and material across all end-user and customer groups, except for patient care-related impacts, risks, and opportunities that do not apply to users of our exoskeletons.

In most cases, end-users can be classified as patients, who are particularly vulnerable to privacy risks. Potential impacts, risks, and opportunities related to data privacy are addressed in detail in chapter [6. Company-specific Governance Information: Cyber Security & Data Privacy](#).

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Impact, risk and opportunity management

S4-1

Policies related to consumers and end-users

Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Declaration of Principles on Respect for Human Rights	<ul style="list-style-type: none"> – We support and respect the protection of internationally proclaimed human rights. – We make sure we are not complicit in human rights abuse. – We uphold the freedom of association and the effective recognition of the right to collective bargaining. – We uphold the elimination of all forms of forced and compulsory labour. – We uphold the effective abolition of child labour. – We uphold the elimination of discrimination in respect of employment and occupation. 	<ul style="list-style-type: none"> – Respect for human rights, including labour rights – Statement on forced and child labour, anti-discrimination as well as freedom of association – Approach to implementing human rights and environmental due diligence obligations (incl. own business operations and supply chain) – Risk management (including responsibilities) – Grievance mechanisms and violation handling, incl. complaint system (reporting channels) 	Entire value chain	Executive Board	– Alignment with internationally recognised standards (including UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multi-national Enterprise) – Reference to Ottobock specific guidelines and standards (including our Code of Conduct and the Supplier Code of Ethics)	Accessible on corporate website
Cybersecurity & Data Privacy Statement	<ul style="list-style-type: none"> – Patient Privacy (confidentiality of health information) – Customer Data (personal and sensitive information) – Access Controls – Network Security – Cybersecurity Training – Incident Response Training – Legal Compliance – Regular Assessments – Monitoring and Adaptation – Feedback Mechanism – Transparency and Communication 	Commitment to maintaining the highest standards of data privacy to prevent unauthorized disclosure of customer, or patient data with a focus on protecting patient privacy, electronic health records, and overall cybersecurity	Downstream value chain	CXO		Accessible on corporate website
Rules of procedure concerning complaints in accordance with Section 8 of the German Supply Chain Act	<ul style="list-style-type: none"> – Child labour – Forced labour – Forms of slavery – Disregarding occupational health and safety standards – Disregard for freedom of association – Discrimination and equality of employees – Withholding a decent wage 	Outlines the process for handling complaints under this legislation	Entire value chain	Executive Directors within their respective area of responsibility	German Supply Chain Act (Lieferkettensorgfaltspflichtengesetz/LkSG)	Accessible on corporate website

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Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
(Lieferkettensorgfaltspflichtengesetz /LkSG)	<ul style="list-style-type: none"> – Violations of human rights through environmental damage – Illegal forced evictions – Violence by security forces 					
Customer Health and Safety Statement	<ul style="list-style-type: none"> – Product integrity – Continuous improvement – Compliance (incl. metrics) – Communication – Customer education – Customer satisfaction & feedback mechanism – Collaboration with healthcare professionals 	Outlines our zero-defect strategy, user-centered design as well as the timely procedures for product recalls and field corrective actions	Downstream value chain	CEO/CSO		Accessible on corporate website
Clinal Trials Statement	<ul style="list-style-type: none"> – Commitment to follow all international guidelines, local laws and regulations, the principles of the Declaration of Helsinki as well as the principles outlined in the “Guideline for Good Clinical Practice” ICH Tripartite Guideline – No outsourcing of clinical studies – Description of trial procedures (including responsibilities, trainings, monitoring and disclosure) 	Commitment to conduct all clinical trials in an ethical manner	Entire value chain	CTO	Declaration of Helsinki as well as the principles outlined in the “Guideline for Good Clinical Practice” ICH Tripartite Guideline	Accessible on corporate website
Emerging Technologies Statement	<ul style="list-style-type: none"> – Acknowledgment of risks and controversies associated with the use of emerging technologies – No use of stem cell, nanotechnology, or genetic engineering – Commitment to transparency and reporting – Avoidance of the most controversial practices – Implementation of measures to reduce the associated risks 	Commitment to responsible and ethical use of technologies (including AI, nuclear power, gene editing, and social media)	Entire value chain	CTO		

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Reported cases of non-respect in downstream value chain re. UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises

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S4-2

Processes for engaging with consumers and endusers about impacts

We maintain systematic engagement with our end-users and customers through multiple channels to ensure their perspectives inform our business decisions and product development.

The Chief Executive Officer (CEO), who also performs the role of Chief Sustainability Officer (CSO), holds overall responsibility for sales activities and patient care operations, ensuring direct oversight of interactions with B2C and B2B stakeholders.

We have direct and regular contact with patients across our global network of more than 400 Patient Care Centers which means we are able to gather immediate feedback on our products and services. This interaction is a key component of our stakeholder engagement process and supports our due diligence by identifying potential impacts on patient experience and well-being. Through these engagements, we collect insights on needs, preferences, and expectations, which are integrated into our continuous improvement processes with the aim of enhancing the quality and accessibility of our solutions.

In addition, the Chief Experience Officer (CXO) is responsible for marketing activities and the design and management of digital channels aimed at engaging end-users and consumers. This includes shaping customer experience strategies and ensuring consistent and effective communication across relevant touchpoints.

Digital channels complement our physical presence. Social media platforms allow us to share relevant information, respond to enquiries, and obtain real-time feedback from a broader audience. This is intended to strengthen transparency, facilitate open dialogue and foster trust with our patient community.

Additionally, our dedicated patient community platform, “Movao – move as one”, provides a structured space for ongoing dialogue, peer support, and knowledge exchange. This initiative aims to promote inclusivity and empower patients to participate in shaping solutions that affect their lives, reinforcing our commitment to respecting human rights and improving quality of life.

At Ottobock, we maintain a continuous dialogue with our B2B customers - such as CPOs, clinics, distributors, and healthcare professionals - through daily interactions facilitated by our global sales teams. These relationships are strengthened by ongoing training and knowledge-sharing initiatives delivered via the Ottobock Academy, ensuring that our partners are equipped with the latest product expertise and best practices.

Customer input is a cornerstone of our innovation process. Feedback gathered through these engagements is systematically reviewed and integrated into our Research & Development activities, guiding both the enhancement of existing solutions and the creation of new products.

As part of our quality management framework, all feedback - from positive experiences to complaints and reports of serious incidents - is documented, analyzed, and individually addressed. This process enables us to identify trends, mitigate risks, and uphold the highest standards of product safety and reliability.

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S4-3

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Our corporate and local websites act as key information hubs, offering customers and end-users easy access to product details, service resources, and contact options. These platforms are designed to ensure clarity and convenience, supporting transparent communication across all regions and in all relevant languages. Social media further strengthens this approach by facilitating dynamic interaction with a broader audience, fostering openness and accessibility at every level of engagement.

Beyond these direct communication channels, we provide secure and confidential mechanisms for reporting concerns. Consumers and end-users as well as our B2B contacts can submit issues anonymously via our whistleblowing system, as outlined in section [> G1-1 – Corporate Culture and Business Conduct Policies](#). These mechanisms are available to all individuals, including those in vulnerable situations, ensuring that everyone has a safe way to raise concerns without fear of retaliation.

During the reporting year, no material reports from consumers or end-users were received through these whistleblowing channels.

	2025
Number of complaints received	0

S4-4

Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Because our products and services have a significant and largely positive impact on people’s mobility, independence, and overall quality of life, we take a structured and collaborative approach to managing related impacts across our value chain. Responsibilities are shared among multiple specialized functions, including Human Resources, Research & Development, Regulatory Affairs, Clinical Research, Quality Management, Customer Experience, Customer Service, Sales, and Patient Care.

This cross-functional governance model ensures that we not only maintain compliance and safeguard product quality but also continuously enhance the benefits our solutions deliver to users. By leveraging the expertise of these departments, we integrate impact management into our innovation and operational processes.

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Customer satisfaction & user experience

We prioritize clear communication, transparency, and responsive customer support to ensure a positive user experience and access to quality information. Our digital ecosystem, life lounge, enables customers and end-users to navigate the healthcare system and identify the most suitable solutions for their mobility needs. Each product is accompanied by comprehensive information for both O&P professionals and end-users, accessible through our website and other platforms. In addition, Movao, our community platform, connects amputees and their families locally and globally, fostering peer support and knowledge exchange. Currently, more than 4,000 end-users participate in eight country-specific groups.

We strive to ensure that our complaints handling process is as customer-oriented and accessible as possible. Our global customer support network aims to address concerns promptly and effectively. Contact details for local Ottobock service centers are published on our website. Qualified personnel provide assistance with technical matters during treatment, individual support in emergency situations, remote support, as well as management of complaints and returns.

Any identified defects or violations of product safety regulations can be reported at any time through the above-mentioned channels. For those wishing to remain anonymous, employees and external parties may use the established whistleblowing mechanisms to report rule violations related to products or product safety,

Product quality, safety and transparency

All Ottobock Research and Development (R&D) and production sites operate under a certified Quality Management System (QMS) that complies with the EU Medical Device Regulation, FDA requirements, and other applicable regulations. Our QMS is aligned with internationally recognized standards, including ISO 13485:2016 and ISO 14971:2019, and is subject to regular audits by independent certification bodies, reaffirming our commitment to product quality and safety.

Proactive risk management measures are embedded in our R&D processes to prevent potential negative impacts. These processes follow to all regulatory requirements, uphold ethical standards, and reflect our zero-defect strategy which is aimed at ensuring the highest level of quality.

To safeguard product performance throughout the entire life cycle, we maintain a post-market surveillance system, enabling us to promptly identify and address any deviations from intended functionality.

Many of our patient care facilities in Western Europe are also certified in accordance with ISO 13485 or ISO 9001 standards to ensure compliance with internationally recognized requirements for quality management systems and medical device safety. These certifications underscore our commitment to delivering high-quality patient care, ensuring regulatory adherence, and maintaining robust processes across our operations

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Commitment to the best possible individual care

We are committed to improving access to products and services, ensuring quality of care, and promoting holistic treatment approaches. As of December 31, 2025, our global Patient Care network encompasses more than 400 Patient Care and Satellite Clinics across 33 countries, providing specialized treatment infrastructure that combines high-quality products with optimal care. Our goal is to continuously enhance treatment quality for an increasing number of individuals.

Expanding global availability of our products requires strengthening of the treatment infrastructure and investing in the training of skilled professionals. To achieve this, we actively collaborate with private and public organizations to deliver high-quality care, ensure product accessibility, raise public awareness, and support the implementation of reimbursement programs. A cornerstone of this initiative is the qualification of personnel in O&P technology, supported by tailored training programs for O&P professionals in both developed and developing countries through our global Ottobock Academy.

As part of our commitment to transparency and measurable impact, we apply a value-based approach to objectively assess treatment outcomes and demonstrate the socio-economic benefits of our products and services (e.g. through clinical studies). Furthermore, we support customers in embracing digitalization to enhance patient care, improve production accuracy, reduce errors, and optimize resource efficiency.

2025

Number of reported severe human rights issues and incidents	0
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Metrics and targets

S4-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The following targets have been defined by the respective departments and approved by the Executive Board:

Ottobock specific

Ottobock specific

Clinical studies supported by Ottobock (i.e. conducted directly by Ottobock, on our behalf, or with our support)

			25
Number of product recalls	Target: Zero recalls		0
Number of field corrective actions			1
Complaint rate (mechatronic prostheses and orthoses)	Target: 20 % reduction from 2020 to 2025 (target annual complaint rate < 11.4 %)		9.50%
User & customer satisfaction: NPS Score (Patient Care)	Target: NPS>50		67
Number of Patient Care clinics	Target: Leading global provider (in terms of countries covered)		>400 Patient Care and Satellite Clinics across 33 countries (as of 31.12.2025)
Qualifications of O&P professionals (developed countries) & Training & qualification of personnel for O&P technology in developing countries	Target: Leader in our industry	Number of people trained	4957
		Number of trainings	401
		Number of countries the trained people came from	43 ¹

¹ Certain regions (e.g., Africa, DACH, Asia Pacific, Benelux etc.) were grouped together in the records, which may result in the actual number of countries being higher.

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Diversity, Equity & Inclusion



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Strategy

Material impacts, risks and opportunities and their interaction with strategy and business model

Our double materiality assessment identified the following company-specific material impacts, risks, and opportunities related to end-users and customers.

Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Inclusive Sports & Paralympic Impact	Positive Impact	Ottobock supports inclusive sports and Paralympic events by enabling the participation of people with disabilities in sporting activities, for example through repair services or try-outs. This contributes to diversity, equity, and inclusion in society and can improve the quality of life for patients.	Society/ Patients/ users (B2C)	Actual	Short to Medium
	Financial Opportunity	These activities can strengthen Ottobock's reputation and brand recognition, supporting increased stakeholder trust and enhanced visibility, which may create financial opportunities.	Society/ Patients/ users (B2C)	Actual	Short to Medium

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Impact, risk and opportunity management

Processes

Ottobock has supported Paralympic sports since 1988, proudly serving as a dedicated partner to athletes by providing technical services free of charge. Many athletes at the Paralympic Games depend on technical devices that endure extreme stress during competition. Any failure or damage could jeopardize their participation. So, to avoid that, a dedicated technical service team is essential. We handle all technical issues so athletes are able to focus entirely on their performance.

By ensuring the continuous functionality, repair, and optimization of these devices under demanding conditions, Ottobock not only supports individual athletes in maintaining their performance and participation. Furthermore these activities also contribute to advancements in product reliability and innovation that benefit a broader community of users of assistive devices, including patients and everyday users who rely on similar technologies in their daily lives.

At the Paralympic Games and other major sporting events worldwide, Ottobock provides on-site support with an international team of technicians. We establish Technical Repair Service Centers in the Athletes' Village, as well as at selected training facilities and competition venues. In addition, whenever needed, we operate a fully equipped mobile Technical Repair Service Center.

Our team of experienced orthotics and prosthetics (O&P) professionals, wheelchair specialists, and welders ensure that equipment is repaired and maintained to the highest standards - irrespective of athletes' nationalities or the brands of their prostheses, orthoses, and wheelchairs. We assist with all aspects of their equipment, including everyday devices.

In 2021, our global partnership with the International Paralympic Committee (IPC) was extended to 2032. This extension means that Ottobock to continue providing technical repair and maintenance services at the Paralympic Games until Brisbane 2032.

Our goal is to give individuals with limited mobility the opportunity to share in our passion for sports. This commitment inspired the creation of Running Clinics, at which amputees - ranging from beginners to experienced runners - work together to achieve their personal goals.

We additionally offer a variety of experiences in partnership with our customers and through our Patient Care network, including fitness days, skiing clinics, and trial sessions for amputees of all fitness levels.

Taking action on material impacts and approaches to managing material risks and pursuing material opportunities

In 2025, we provided technical repair services and facilitated product trials at a range of national and international events:

- 17 to 19 January 2025 – Ski Clinics, Chamrousse/France
- 18 March 2025 – Running Clinic, India
- 13 May 2025 – Running Clinic, China
- 7 June 2025 – Sport Event, Spain
- 13 June 2025 – Running Clinic, Switzerland
- 3 July 2025 – Running Clinic, Netherlands
- 29 August 2025 – Running Clinic, Duderstadt/Germany
- 20 September 2025 – Running Clinic, Sweden
- 10 October 2025 – Running Clinic, Uzbekistan
- 20 October 2025 – Running Clinic, Japan
- 8 November 2025 – Running Clinic, France

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8 to 16 February 2025 - Invictus Games Vancouver Whistler, Canada

In the context of our long-standing partnership with the Invictus Games, we actively support adaptive sports for wounded, injured, and sick service personnel - both serving personnel and veterans - helping to inspire recovery, foster rehabilitation, and promote respect for all who serve their countries.

Since the inaugural Invictus Games in London 2014, Ottobock has proudly served as an Official Supporter, providing essential technical services at no cost to competitors. Our role includes repair and replacement of prosthetics, orthotics, wheelchairs, and sports equipment, irrespective of brand, ensuring that every athlete can participate fully. This commitment reflects our belief that accessibility and inclusion extend beyond products to the lived experiences of people with disabilities.

At the Invictus Games Vancouver Whistler 2025, which hosted more than 500 competitors from 23 nations across 11 winter and summer sports, Ottobock deployed a dedicated team of 30 members, which included technicians, project organizers, and ambassadors. Together, we completed 126 repairs.

Moreover, we provided more than 60 loaner wheelchairs for rugby, basketball, and curling to teams from Canada, Colombia, France, Italy, New Zealand, Georgia, Israel, Nigeria, Ukraine, and the USA. We also coordinated equipment logistics with local sports clubs and volunteers, thereby enabling diverse nations to compete on equal terms, and reinforcing the Games' mission of empowerment through sport.

Ottobock will continue to champion inclusive sports and adaptive technologies going forward with the next Invictus Games scheduled for Birmingham, Great Britain, in 2027.

27 September to 5 October 2025 - World Para Athletics Championships New Delhi, India

As an Official Partner and Supplier of the World Para Athletics Championships, held in New Delhi, India, from 27 September to 5 October 2025, we supported one of the most significant global events for athletes with disabilities. The Championships featured 9 days of competition, 186 medal events, and brought together 1,182 athletes from 100 nations, showcasing the transformative power of sport for promoting inclusion and equal opportunity.

Our involvement encompassed technical expertise, visitor education, and athlete support:

Positioned strategically between the warm-up track and the Call Room, the Ottobock Technical Repair Service offered free support to athletes in the form of maintenance and repair of prosthetic and orthotic devices, wheelchairs, and sports equipment. This ensured uninterrupted participation across all disciplines. In total, the workshop undertook 282 repairs — on a brand-independent basis and provided entirely at no cost. A team of 20 Ottobock technicians supported 207 athletes from 52 nations.

The Ottobock Wheelchair Experience World was positioned near the main entrance and ceremony area. This interactive space welcomed 730 visitors, offering hands-on wheelchair mobility experiences on an obstacle course, basketball field, table tennis area, and ramp - raising awareness around accessibility challenges and solutions.

Through these initiatives, Ottobock delivered repairs, adjustments, and replacements throughout the event, supported by a dedicated team of specialists and volunteers. Our presence enabled athletes to focus on performance rather than equipment challenges, while engaging the public in conversations about inclusion and mobility.

More information about our engagement for respect and social inclusion through sport can be found on our website and in our Sustainability Highlight Report.

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Metrics and targets

Targets

The following targets have been defined by the respective department and approved by the Executive Board:

Diversity, Equity & Inclusion

2025

Ottobock specific		
Continuation of Paralympic Commitment	Technical Support until 2032	Ongoing preparations for Paralympic Winter Games Milano Cortina 2026
Number of Running Clinics to get more people into sport	Target: 20 per year by 2029	9

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G1 Business conduct



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ESRS G1 BUSINESS CONDUCT

Governance

ESRS 2 GOV-1

The role of the administrative, management and supervisory bodies

Please refer to the section [> General Information > GOV-1 – The role of the administrative, management and supervisory bodies.](#)

Material impacts, risks and opportunities and their interaction with strategy and business model

Our double materiality assessment identified the following material impacts, risks, and opportunities related to business conduct:

Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Corporate Governance & Ethics	Positive Impact	Through strong corporate governance and ethical standards, Ottobock positively impacts employees and society by fostering a fair and values-driven corporate culture, enabling safe reporting of misconduct, and preventing corruption and bribery. These measures protect employee integrity and rights, support ethical behaviour, and contribute to fair competition and lawful business conduct in society.	Employees/ Society	Actual	Short

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Impact, risk and opportunity management

ESRS 2 IRO-1

Description of the processes to identify and assess material impacts, risks and opportunities

Please refer to the section [> General Information > IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities.](#)

G1-1

Corporate culture and business conduct policies

Ottobock's corporate culture is built on a foundation of innovation, empathy, and responsibility. Our mission is to empower individuals with limited mobility to lead independent and fulfilling lives. Every product we create is more than a technological solution - it can be a life-changing tool that improves mobility, independence, and quality of life. This human-centered approach is reflected in our products, access programs, patient engagement initiatives, and support for inclusion and diversity projects.

Our global culture is guided by four brand values that shape decision-making and behavior across all levels of the organization:

- Human – We put people first in everything we do.
- Inventive – We embrace innovation to create meaningful solutions.
- Reliable – We act with integrity and deliver consistent quality.
- Smart – We make informed decisions and continuously improve.

These values are embedded in our governance framework and operational processes, to ensure that sustainability and ethical principles are integral to our business model.

Ottobock is committed to excellence in prosthetics, orthotics, and medical technology. We encourage our employees to think creatively, challenge boundaries, and drive innovation. Our goal is to cultivate a collaborative and inclusive workplace that embraces diversity and promotes cross-border cooperation. This global culture fosters knowledge sharing, teamwork, and equal opportunities for all. To ensure integrity and trust, employees have access to secure and confidential channels so they can raise concerns without fear of retaliation.

The Management, Supervisory, and Executive Boards regularly address topics that shape our corporate culture, including employee engagement, diversity and inclusion, ethical practices throughout the value chain, and social responsibility. These discussions aim to ensure that cultural principles remain embedded in strategic decisions and operational processes. Moreover, the Executive Board sets the tone at the top by actively promoting integrity, inclusion, and collaboration. Sustainability and ethical conduct are communicated through leadership messages, internal policies, and mandatory training programs. Senior management aims to ensure that these principles are consistently applied across all regions and business units.

Policies

The following policies are reinforced through training, internal audits, and compliance monitoring:

- Code of Conduct
- Declaration of Principles on Respect for Human Rights
- Anti-corruption and Anti-fraud Policy
- Compliance Management System Policy
- Policy on the German Supply Chain Due Diligence Act Management System

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- Power of Attorney Framework Policy
- Competition and Antitrust Law Compliance Policy
- HR-Compliance Policy
- Facility Management Compliance Policy
- Policy on Industrial Property Rights Compliance
- Software Copyrights Compliance Policy
- Customs and Foreign Trade Law Policy

Whistleblowing

Ottobock’s management actively promotes a culture of integrity by encouraging the reporting of any legal or ethical violations and ensuring a speak up culture. No individual will face disciplinary action for submitting a complaint in good faith. Where reports involve issues covered by local whistleblower protection laws (e.g., Section 2 of the German Whistleblower Protection Act), we apply all required safeguards in accordance with applicable regulations.

Whistleblowers worldwide - both internal (e.g. employees) and external (e.g. customers) - can submit anonymous reports via several secure channels:

- External Ombudsperson: An independent attorney acts as Ottobock’s ombudsperson, reviewing and investigating reports while preserving anonymity. Findings are shared with our Compliance Department.
- Digital Whistleblowing Platform: Reports submitted online are handled by the Compliance Department with professionalism and discretion.
- External reporting offices: Individuals may also report concerns to the Federal Office of Justice or other official bodies.

All policies and reporting channels are publicly available on our corporate website, ensuring transparency for external stakeholders. These resources are internally communicated through multiple channels, including the intranet, management updates, mandatory training, and staff meetings. This ensures that employees are well-informed and aligned with company standards.

We have established clear procedures for investigating allegations related to business conduct, including corruption and bribery, in a prompt, independent, and objective manner:

- Upon receiving a report, the Compliance Department initiates an investigation.
- To ensure impartiality, investigations are conducted by trained professionals with no involvement in the matter.
- The process includes evidence collection, interviews, and a detailed analysis of circumstances, with all findings handled confidentially.
- Whistleblowers—whether anonymous or identified—are encouraged to use a secure mailbox for safe communication.
- Once investigations are complete, results are documented and communicated to affected stakeholders, along with corrective actions where necessary.

This structured approach is intended to ensure transparency while also protecting whistleblowers, and reinforcing Ottobock’s commitment to ethical business practices across the entire value chain.

During the reporting year, no material reports were received through these channels.

Prevention of corruption and fraud

Articles 5 to 7 of the Ottobock Code of Conduct set out a clear commitment to fair competition. To uphold this principle, the Executive Board has identified the prevention of corruption and fraud as a priority within our compliance organization. The Compliance Department acts as the global standard setter for Ottobock SE & Co. KGaA and its affiliated companies.

Our internal policy on Anti-Corruption and Fraud Prevention Compliance, is aligned with the United Nations Convention against Corruption and establishes Group-wide requirements for preventing corruption and fraud in the framework of the Global Compliance Program. This policy defines structural and procedural frameworks across departments and specifies the compliance management system (CMS) requirements for corruption prevention.

All employees receive mandatory training on these policies and procedures, as detailed in section > [G1-3 – Prevention and Detection of Corruption and Bribery](#).

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Responsibility for managing impacts and ensuring compliance is distributed across specialized functions. This cross-functional approach integrates impact management into daily operations and strategic decision-making. Oversight is provided by senior management and governance bodies to ensure alignment with ESRS requirements and our Sustainability Strategy.

We regularly evaluate the effectiveness of our cultural principles and business conduct policies by means of:

- Employee surveys
- Compliance audits and risk assessments
- Training completion rates
- Whistleblowing statistics

Insights from these evaluations inform continuous improvement measures to ensure that our corporate culture remains strong, transparent, and aligned with stakeholder expectations.

G1-2

Management of relationships with suppliers

The performance of our global suppliers is essential to delivering high-quality products and services. Ottobock promotes fair and transparent business practices and integrates social and environmental criteria into supplier selection, as outlined in our Supplier Code of Ethics. Both Ottobock and its business partners are expected to comply with human rights and environmental standards.

Our key supplier relationships are managed by the Global Procurement Department, which oversees qualification processes, conducts supplier questionnaires, and monitors performance through audits, sampling, and evaluations. Compliance checks follow a documented internal guideline, ensuring integrity and accountability.

To strengthen resilience, we assess “local-for-local” sourcing options and qualify regional suppliers, provided they can demonstrably meet our requirements. The decision is based on a combined evaluation of supply security, economic considerations, quality and compliance criteria, and operational performance. Procurement and supply chain teams receive regular training on engagement, dialogue, and due diligence.

We encourage partners to report violations of our Supplier Code of Ethics or legal obligations via our digital whistleblowing system, available in English, German and five further languages or via the external Ombudsperson in all languages. Reports can be submitted anonymously without risk of retaliation. All relevant policies, reporting channels, and purchasing terms are publicly accessible on our corporate website.

G1-3

Prevention and detection of corruption and bribery

Ottobock operates a comprehensive Compliance Management System (CMS) designed to prevent, detect, and address compliance risks, including corruption and bribery. The CMS is structured in accordance with the German auditing standard IDW PS 980 and is continuously updated to reflect legal developments. Key elements of the CMS are publicly available on our corporate website, including objectives, organizational structure, risk areas, and monitoring processes.

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Our compliance program and respective internal policies cover the following topics:

- Anti-corruption and anti-fraud
- Competition and antitrust law
- Foreign trade law/economic sanctions
- HR compliance
- Finance compliance
- Facility management compliance
- Protection of industrial property
- Copyright for software
- Capital market compliance

Governance

The Compliance Department reports directly to the CEO and acts as the global compliance standard setter. The Compliance Committee, chaired by the CEO and including the CFO, Head of Legal & Compliance, and Compliance Officers, oversees compliance activities and advises on strategic decisions.

Policies and procedures

The Group-wide Anti-Corruption and Fraud Prevention Policy is aligned with the UN Convention against Corruption and defines structural and procedural frameworks for preventing and detecting misconduct. It includes risk assessments, monitoring programs, and internal controls. To mitigate any compliance risks, Ottobock conducts regular compliance risk analyses, with periodic assessments carried out throughout the year. Allegations are investigated promptly by trained professionals who are independent of the matter under review, ensuring fairness and confidentiality.

Training

Mandatory compliance training is provided to all employees and includes:

- Onboarding training for new hires
- Periodic training on the Code of Conduct, conflict-of-interest management, and anti-corruption
- Specialized training for Compliance Officers and Coordinators
- Risk-based training on specific compliance topics

These measures ensure that compliance risks are effectively identified, managed, and mitigated across the organization.

	2025
Percentage of employees that received training on Code of Conduct/Anti-corruption/Conflict of Interest etc.	TOTAL 100.00% ¹
> functions-at-risk	100.00%
> members of the management board	100.00%
> members of the supervisory board	100.00%
> members of the executive board	100.00%

1 Scope 2025: All employees

Training details	All employees	Functions-at-risk	Top Management
Delivery method and duration			
Computer-based training	30 min	30 min	30 min
Frequency	every three years	every three years	every three years
Topics covered			
Definition of corruption	x	x	x
Policy	x	x	x
Procedures on suspicion/detection	x	x	x
Hospitality	x	x	x
Public officials and HCPs	x	x	x

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Metrics and targets

G1-4

Confirmed incidents of corruption or bribery

	2025
Number of convictions for violation of anti-corruption and anti-bribery laws	0
Amount of fines for violation of anti-corruption and anti-bribery laws	0

G1-5

Political influence and lobbying activities

At Ottobock, all political and lobbying activities follow mandatory guidelines set out in our Code of Conduct and the complementary document “Political Activities: Explanatory Declaration”. Both documents are publicly available on our corporate website and communicated internally via management updates.

Key principles include:

- **Neutrality:** Ottobock does not support or favor any political party, candidate, or organization. Company funds and resources are never used for political campaigns, party, candidate or organization.
- **Personal Engagement:** Employees may engage in political activities privately but must not represent Ottobock or create the impression of acting on its behalf.
- **Authorized Representation:** Interaction with public officials or government authorities on behalf of Ottobock requires prior management approval.
- **Industry Engagement:** Participation in trade or advocacy organizations follows internal protocols and compliance standards.

Ottobock advocates for improved access to treatment solutions and holistic healthcare as fundamental human rights. Our lobbying efforts primarily address regulatory conditions for medical device production and patient care services in orthopedics with the aim of enhancing patient inclusion and participation while reducing long-term healthcare costs.

Key priorities include:

- Streamlined certification processes
- Availability of research data to accelerate innovation
- Digitalization of care processes and reduction of bureaucracy
- Faster reimbursement for assistive technologies
- High-quality technician education

Ottobock SE & Co. KGaA is registered in the German Lobby Transparency Register (Lobbyregister des Deutschen Bundestages) under R004422. Otto Bock France is listed at the Haute Autorité pour la transparence de la vie publique under: 304951940.

No members of the Management, Supervisory, or Executive Boards held roles in public administration during the two years preceding their appointment.

No political donations were made during the reporting period, as such payments are generally prohibited under the aforementioned guidelines.

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Cyber Security & Data Privacy



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Strategy

Material impacts, risks and opportunities and their interaction with strategy and business model

Our double materiality assessment identified the following company-specific material impacts, risks, and opportunities related to cyber security and data privacy:

Material Topic	Material IRO	Description	Value Chain Stakeholders	Occurrence	Time Horizon
Cyber Security & Data Privacy	Negative Impact	Ransomware attacks can have negative impacts on patients, medical professionals, and society by disrupting access to Ottobock's products and digital services. System outages may delay the delivery, fitting, or maintenance of medical devices, potentially affecting continuity of care, patient mobility, rehabilitation outcomes, and quality of life.	Customers and medical professionals (B2B)	Potential	Short
	Financial Risk	Ransomware attacks pose a financial and operational risk to Ottobock by causing service disruptions, operational downtime, and potential loss of critical data. Such incidents may result in revenue losses, high recovery and remediation costs, reputational damage, reduced customer trust, and a potential decline in market share.	Customers and medical professionals (B2B)	Potential	Short

Like all organizations, Ottobock is exposed to a broad range of cyber security and data protection risks, including compliance risks arising from breaches of applicable laws or internal policies designed to uphold those legal obligations. The most significant threat stems from highly specialized cyber criminal groups which use tactics that are continuing to evolve dynamically. A non-exhaustive list of potential risks is outlined in our Data Privacy Management System Policy.

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Impact, risk and opportunity management

Policies

Safeguarding data -particularly personal and medical information - is a priority for Ottobock. In the healthcare sector, protecting sensitive data from unauthorized access, loss, or misuse is critical to maintaining trust and ensuring compliance. This commitment applies equally to patient data, customer information, and employee records.

Ottobock operates within stringent legal frameworks, including the EU GDPR, the German Federal Data Protection Act (BDSG), NIS2, and - in the UK - the UK Data Protection Act 2018. We continuously monitor evolving global data protection laws to ensure compliance across all regions.

The EU's revised information security directive NIS2 sets enhanced obligations for a wide set of sectors and entities. National implementation of the directive in Germany was passed by the Bundesrat at the end of November 2025. The requirements arising from NIS2 include, but are not limited to:

- Incident notification timelines (initial notification within 24 hours, followed by updates within 72 hours)
- Management liability for non-compliance
- Strengthening of supply-chain security expectations

- Administrative fines of up to 1.4% of Group turnover (depending on entity classification)
- Implementation in some EU Member States (e.g., France and the Netherlands) is still in progress

The Cyber Resilience Act (CRA) entered into force in April 2024. All connected products that are not medical devices (e.g., exoskeletons) fall within CRA obligations with respect to cyber security-by-design, vulnerability handling, and documentation obligations. Compliance is required by 11 December 2027.

Beyond legal compliance, we consider data security to be a core global responsibility and integrate it into our governance and risk management systems. As we advance as a data-driven organization, we are increasingly leveraging personal data to improve products, services, and patient care. To address future challenges, we have implemented policies and guidelines that define organizational responsibilities and aim to ensure the protection of personal data worldwide.

Ottobock continuously monitors evolving cyber security risks and updates its policies and systems to reflect best practices and legal developments. This proactive approach ensures resilience, protects stakeholder data, and supports compliance with ESRS requirements for governance and risk management.

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Policy	Main topics covered (with regard to respective ESRS topical standard)	Content	Scope	Senior level responsible	Third-party standards/initiatives	Availability
Policy Data Privacy Management System	<ul style="list-style-type: none"> – Data protection culture – Data protection objectives – Data protection organization (including Model of the three lines (of defence) as the central organisational principle) – Data protection risks – Internal communications – External communications – Data protection monitoring and adaptation 	Outlines our data protection and data privacy management system	Own Operations	CXO	NIST Cyber-security Framework	Accessible on corporate website
Cyber Security & Data Privacy Statement	<ul style="list-style-type: none"> – Patient Privacy (confidentiality of health information) – Customer Data (personal and sensitive information) – Access Controls – Network Security – Cyber security Training – Incident Response Training – Legal Compliance – Regular Assessments – Monitoring and Adaptation – Feedback Mechanism – Transparency and Communication 	Commitment to maintaining the highest standards of data privacy to prevent unauthorized disclosure of customer, or patient data with a focus on protecting patient privacy, electronic health records, and overall cybersecurity	Entire value chain	CXO		Accessible on corporate website

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Processes

The Executive Board receives regular briefings on cyber and privacy risks, major incidents, and the status of key remediation programs. In line with NIS2, management accountability for cyber security is embedded in our governance and control framework.

The Chief Information Security Officer (CISO) oversees the cyber security program, supported by dedicated teams and a formal Computer Emergency Response Team (CERT) process. The Data Protection Officer (DPO) oversees the privacy program, including data protection impact assessments and data subject rights.

Cyber security and data protection expectations are integrated into leadership objectives and cascaded through policy ownership and control responsibilities across functions. Responsibility for managing cyber security and data protection risks is embedded across all departments. Ownership of data and systems is with the department that processes and uses the information. Each department is accountable for identifying, assessing, and mitigating risks relevant to its operations, in compliance with applicable laws and internal standards.

Ottobock's cyber security strategy is based on the NIST Cybersecurity Framework, a globally recognized set of principles published by the U.S. National Institute of Standards and Technology.

Our cyber security approach includes:

- A comprehensive Information Security Management System (ISMS) aligned with international standards such as ISO 27001
- Regular risk assessments and vulnerability testing to proactively identify and address potential threats
- Mandatory training programs on cyber security and data protection for all employees
- Technical and organizational safeguards, including encryption, multi-factor authentication, and secure access controls
- Incident response protocols and playbooks to ensure rapid detection, reporting, and remediation, aligned with legal timelines (including NIS2's 24h/72h notifications where applicable).

- Continuous monitoring via a Security Operations Center (SOC) run with a specialized third-party provider, covering endpoints, networks, and cloud workloads.
- CERT process for triage, containment, eradication, recovery, and root-cause analysis, with lessons learned feeding back into controls, training, and architecture.

Reported incidents are analyzed to determine root causes and implement corrective actions. Reports originate from multiple sources, including the Security Operations Center (SOC), Ottobock employees, external cyber specialists, and law enforcement agencies. A formal Computer Emergency Response Team (CERT) process is in place to manage security incidents. In the event of a breach, Ottobock relies on established incident response and business continuity plans designed to minimize downtime, protect data assets, and quickly restore normal operations.

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Taking action on material impacts and approaches to managing material risks and pursuing material opportunities

Ottobock leverages a fully integrated security technology stack from a leading global provider as the foundation of its cyber security framework. To strengthen resilience, we partner with a specialized third-party vendor for Security Operations Center (SOC) services, ensuring continuous monitoring of IT systems and network traffic. This enables early detection and containment of potential threats.

Our approach involves advanced tools such as:

- Attack surface management to identify and mitigate external vulnerabilities.
- Identity and information leakage monitoring, supported by specialized service providers, to detect stolen credentials, data breaches, and exposed assets.
- Asset discovery for comprehensive visibility across systems.

To ensure rapid and expert response if incidents occur, Ottobock maintains a contractual incident response retainer that provides 24/7 forensic support. Cyber security measures are regularly validated and optimized through Red Teaming exercises, penetration testing, and occasional input from bug bounty programs.

We foster a strong security culture through initiatives such as phishing simulations, targeted awareness campaigns, and our annual *Cyber Security Week*. In 2025, the program of this event was expanded to include an intensive AI-focused awareness campaign, to address emerging risks and educate employees on responsible use of artificial intelligence.

Collaboration with external cyber security communities and strict adherence to data protection regulations continue to be central to our strategy.

In 2025, Ottobock achieved an IONIX Score of 828, closing in on the A threshold of 850 points. We aim to reach an A rating by 2026 and further strengthen our performance to 950 points by 2029.

Metrics and targets

Targets

Cyber security

		2025
Ottobock specific		0
Total number of substantiated complaints received concerning breaches of customer privacy	from outside parties and substantiated by the organization;	0
	from regulatory bodies.	0
Total number of identified leaks, thefts, or losses of customer data		0
Improvement in cyber security and data privacy	Ambition: Increase the ionix rating from B to A by 2026 (i.e. minimum 850 points). Subsequently, maintain an A rating and increase the ionix score to 950 points by 2029. (Base year 2023: 756 points)	828

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Assurance report of the independent German Public Auditor on a limited assurance engagement in relation to the separate combined non-financial group report¹

To the Ottobock SE & Co. KGaA, Duderstadt,

Assurance Conclusion

We have conducted a limited assurance engagement on the separate Combined Non-Financial Group Report of Ottobock SE & Co. KGaA, Duderstadt, for the financial year from 1 January to 31 December 2025, prepared to fulfil the requirements of Sections 289b to 289e of the HGB [Handelsgesetzbuch: German Commercial Code] including the information contained in this separate Combined Non-Financial Group Report to fulfill the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter the "non-financial group reporting").

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying non-financial reporting for the financial year from 1 January to 31 December 2025 is not prepared, in all material respects, in accordance with Sections 289b to 289e of the HGB, the requirements of Article 8 of Regulation (EU) 2020/852 and the supplementary criteria presented by the executive directors of the Company.

Basis for the Assurance Conclusion

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the section "German Public Auditor's Responsibilities for the Assurance Engagement on the non-financial reporting".

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued

¹ Our engagement applied to the German version of the separate non-financial group report 2025. This text is a translation of the assurance report of the independent German Public Auditor issued in German language, whereas the German text is authoritative.

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by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) and International Standard on Quality Management (ISQM) 1 issued by the IAASB. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Emphasis of Matter – Principles for the preparation of the non-financial reporting

Without modifying our assurance conclusion, we refer to the disclosures in the non-financial reporting, which describe the principles for the preparation of the non-financial reporting. Accordingly, the Company has applied the European Sustainability Reporting Standards (ESRS) to the extent specified in section “BP-1 – General basis for preparation of sustainability statement” of the non-financial reporting.

Responsibilities of the Executive Directors and the Supervisory Board for the non-financial reporting

The executive directors are responsible for the preparation of the non-financial group reporting in accordance with the applicable German legal and other European requirements as well as with the supplementary criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal control that they have considered necessary to enable the preparation of a non-financial group reporting in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting in the non-financial group reporting) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the non-financial group reporting, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The Supervisory Board is responsible for overseeing the process for the preparation of the non-financial group reporting.

Inherent Limitations in Preparing the non-financial group reporting

The CSRD and the applicable German legal and other European requirements contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of sustainability matters based on these interpretations is uncertain. As further set forth in section “BP-2 – Disclosures in relation to specific circumstances” of the non-financial group reporting, the quantification of these non-financial performance indicators is also subject to inherent uncertainties due to a high level of estimation and measurement uncertainty.

These inherent limitations also affect the assurance engagement on the non-financial group reporting.

German Public Auditor's Responsibilities for the Assurance Engagement on the non-financial group reporting

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the non-financial group reporting has not been prepared, in all material respects, in accordance with the applicable German legal and other European requirements and the supplementary criteria presented by the company's executive directors, and to issue an assurance report that includes our assurance conclusion on the non-financial group reporting.

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As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process used to prepare the non-financial group reporting, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the non-financial group reporting.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity's control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity's control, as both the entity's executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the non-financial group reporting
- inquired of the executive directors and relevant employees involved in the preparation of the non-financial group reporting about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the non-financial group reporting, and about the internal controls relating to this process
- evaluated the reporting policies used by the executive directors to prepare the non-financial group reporting
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain
- performed analytical procedures and made inquiries in relation to selected information in the non-financial group reporting
- conducted site visits
- considered the presentation of the information in the non-financial group reporting
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the non-financial group reporting.

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Restriction of Use / Clause on General Engagement Terms

This assurance report is solely addressed to Ottobock SE & Co. KGaA, Duderstadt.

The engagement, in the performance of which we have provided the services described above on behalf of Ottobock SE & Co. KGaA, Duderstadt, was carried out on the basis of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) dated as of 1 January 2024 (www.kpmg.de/AAB_2024). By taking note of and using the information as contained in our report each recipient confirms to have taken note of the terms and conditions stipulated in the aforementioned General Engagement Terms (including the liability limitations to EUR 4 million specified in item No. 9 included therein) and acknowledges their validity in relation to us.

Berlin, 16 March 2026
KPMG AG Wirtschaftsprüfungsgesellschaft

Knorr	Säuberlich
Wirtschaftsprüfer	Wirtschaftsprüfer
[German Public Auditor]	[German Public Auditor]

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