

Sustainability Report

SCHWIND eye-tech-solutions GmbH

2024/25



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Foreword

As a medical technology company, we bear a special responsibility: our products and services have a direct impact on the health and safety of people worldwide. This responsibility commits us not only to the highest quality, but also to strict compliance with all regulatory requirements. For us, compliance is not a formal process, but a central component of our corporate ethics and quality management.

We not only meet legal requirements, but go beyond them by consistently integrating environmental, social and governance (ESG) principles into our corporate strategy. For us, sustainability is not an isolated project, but a continuous improvement process that minimises risks, opens up opportunities and creates long-term value.

The guiding principles of our actions are anchored in our Code of Conduct and Code of Ethics and are supplemented by specific ESG guidelines and procedures. All employees are trained and sensitised, and violations can be reported via our whistleblowing channels. We also expect our suppliers and partners worldwide to comply with our standards, as set out in the Suppliers Integrity Guide.

Our ESG strategy is based on three pillars:

Environment: We manage our business sustainably and for the long term by protecting the environment and natural resources. We already set clear environmental targets, monitor key performance indicators and continuously improve our processes – from CO₂ reduction and the use of renewable energies to sustainable procurement. Further measures include promoting energy-efficient behaviour, using green energy, optimising our vehicle fleet with electric or hybrid vehicles, and sustainable procurement.

Social: We create a fair and inclusive working environment that promotes diversity and equal opportunities. We respect human rights, support the health and safety of our employees and are committed to the communities in which we operate. Our principles are enshrined in guidelines on diversity, inclusion, human rights, occupational safety and data protection.

Governance: We stand for transparent and responsible corporate governance. Integrity, ethical standards and compliance with all regulatory requirements are a matter of course for us. Our guidelines

cover topics such as anti-corruption, export control, quality and cyber security.

The ESG-ECOM (Employee Committee) is the voice of employees for sustainability and responsible corporate governance. Our mission is to actively promote ESG principles within the organisation, raise awareness and encourage concrete initiatives. We focus on transparency, dialogue and participation.

We see ESG as a dynamic process that requires both transparency and continuous improvement. Our ESG team is the driving force behind this development. It ensures that sustainability is not viewed in isolation but is integrated into all areas of the company. Together with our specialist departments, we initiate projects that identify and minimise risks at an early stage, ensure compliance and, at the same time, open up new opportunities for innovation and social added value.

Our mission: To take responsibility together, promote innovation and shape a sustainable future – for our employees, our customers and society as a whole.

About this report

This sustainability report is aimed at investors, banks, business partners, customers, employees and the general public of SCHWIND eye-tech-solutions. It transparently presents how SCHWIND pursues sustainable development in harmony with economic performance, how it integrates legal requirements and how it uses its own sustainability performance as a management tool to improve and open up new markets.

This ESG report by SCHWIND eye-tech-solutions GmbH is to be understood as a voluntary, ESRS-oriented report. It is intended to provide our stakeholders with transparent insight into the current structures, measures and key figures in the areas of environment, social and governance and to document the maturity of our sustainability management.

The report covers the financial year from 1 July 2024 to 30 June 2025 and includes the activities of SCHWIND eye-tech-solutions GmbH. It has been prepared in accordance with the European Sustainability Reporting Standard (ESRS), although there is no legal obligation to report under the CSRD.

SCHWIND publishes its sustainability report annually on its own website. All relevant divisions of the company were involved in its preparation, and the final version was approved by the management.

As of the 2024/25 reporting year, the report does not yet claim full formal compliance with the CSRD and ESRS. Rather, it represents an important intermediate step on the basis of which we will further expand and systematise our ESG reporting in the coming years.

This report will be published on 19 December 2025.

SETS at a glance – Technology leader with responsibility

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SCHWIND at a glance

SCHWIND eye-tech-solutions GmbH (SETS), based in Kleinostheim, Germany, is a leading medical technology company specialising in the development and manufacture of eye lasers for refractive and therapeutic corneal surgery. Since its foundation in 1992, SETS has stood for technological progress, the highest quality standards and customer focus.

As a limited liability company (GmbH), SETS currently employs 235 people and operates worldwide in the ophthalmology sector. The company offers a comprehensive portfolio of diagnostic and treatment systems for the correction of vision defects, focusing on continuous innovation and close cooperation with international experts.

SETS covers the entire value chain from research and development to production, international sales and technical service. The products are distributed worldwide through a network of independent dealers, with customer care provided by highly qualified specialists and reliable technical support.

WELCOME TO THE SCHWIND FAMILY

As a company, we feel a special commitment to our customers – conscious of our responsibility towards our employees, partners and society. This commitment is evident in everything we do. It is one of the reasons why we enjoy such an exceptionally high level of customer loyalty. Personal connections with our customers are a natural part of our corporate culture. This means that customers quickly realise that we are more than just a manufacturer.

This creates trusting relationships and a feeling of being part of a family – the SCHWIND family. This family also includes our more than 200 employees, who use all their skills to provide our customers worldwide with state-of-the-art, safe and precise eye laser technology.

This close relationship with our customers naturally also means that we can respond quickly and easily when needed. Each customer has their own individual contact person, and our service is available 365 days a year.

Our business focus is on refractive and therapeutic corneal surgery. We are always open to concerns and suggestions from our users, because we always develop with practical considerations in mind. It is the exchange with eye surgeons that enables the high level of practical, concrete benefits in our products.

The ergonomics and user-friendliness of our devices are based on the experience of our users, and as the SCHWIND family, we are constantly advancing the technology and practice of laser eye surgery together.

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The product portfolio comprises state-of-the-art laser systems, applications and digital solutions for ophthalmology. The target markets are primarily in the field of refractive surgery, with SETS targeting eye clinics, specialists and medical facilities that demand the highest standards of precision and quality.

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In the 2024/25 financial year, SETS generated sales of €91.2 million (previous year: €96.9 million) and EBITDA of €20.1 million (previous year: €25.8 million). The company currently employs 235 people, 44 of whom work in research and development (previous year: 34). Research and development expenditure amounted to €7.3 million, which corresponds to 8.0% of revenue (previous year: 7.1%). This underscores SETS' strategic focus on innovation and the early identification of technological trends. The aim is to consolidate its market position, tap into new markets and develop high-quality solutions to support the company's strategic goals.

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The supplier structure is internationally oriented: 52% of supplies come from Germany, followed by Italy (17%), Switzerland (15%), Lithuania (9%), the Netherlands (5%) and Taiwan (1%). SETS mainly maintains long-term partnerships and is increasingly paying attention to ESG criteria such as environmental standards, social responsibility and

ethical business conduct when selecting and evaluating its suppliers.

SETS is a wholly owned subsidiary of Schwind Expansion GmbH. The company is managed by the executive board, which is supported by an advisory board. This board was appointed at the level of Schwind Development GmbH and also has an influence on SETS in accordance with the rules of procedure.

SETS itself has its own subsidiary in France – SCHWIND France. This subsidiary handles local sales and service activities and strengthens the company's presence in an important European market. There are currently no other subsidiaries, but regional expansions are being planned in order to be able to respond even more specifically to local customer needs in the future.

Revenue structure by region

	2024/25	2023/24	20022/23
Total	91,211 k€	96,855 k€	79,864 k€
Germany	5,314 k€	4,47 k€	3,976 k€
EMEA	34,884 k€	40,018 k€	29,344 k€
APAC	44,671 k€	45,922 k€	41,319 k€
AMER	6,343 k€	6,768 k€	5,225 k€

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Sustainability is a strategically relevant issue for SETS, which is increasingly being integrated into its business model. The importance of ESG stems from regulatory requirements, customer needs and the company's own commitment to acting as a responsible business.

Environmental and compliance issues are also taken into account in the risk register, which underlines the systematic approach to ESG risks and opportunities. Existing sustainability goals and strategies are geared towards technological trends, reducing environmental impact and strengthening social responsibility – both internally and along the supply chain.

SETS sees itself as part of an active stakeholder network. Internal stakeholders are all employees who are actively involved in sustainability issues through an ESG Employee Committee. This committee promotes awareness of ESG and supports the implementation of concrete measures.

External stakeholders – including investors, customers and suppliers – increasingly expect transparency, target achievement and legal compliance. Some customers demand certification and compliance with regulatory requirements, while suppliers are required to comply with ESG-compliant processes.

Stakeholder dialogue takes place through regular assessments, discussions and feedback formats, which contribute to continuous improvement and strengthen sustainable corporate development.

Managing responsibility – strategically embedding sustainability

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Effective sustainability management

The governance structure at SCHWIND forms the foundation for responsible, transparent and compliant corporate management. It creates the conditions for sustainability issues to be strategically managed and ESG aspects to be effectively integrated into all relevant corporate processes. Overall responsibility for implementing the sustainability strategy lies with the management team headed by Domenic von Planta. He is supported by an interdisciplinary ESG team led by Dr Herma Glöckner, which brings together key issues from the areas of controlling, quality, purchasing, human resources and technology. As a company-wide committee, this ESG Committee promotes the coordination and further development of sustainability activities.

ESG is systematically integrated into corporate governance. Sustainability is understood as a strategic cross-cutting issue that is taken into account in investment decisions, product development, supplier evaluations and human resources strategies. The growing importance of ESG is also reflected in its increasing integration into internal reporting and strategic planning. SETS is guided by internationally recognised standards such as the principles of the UN Global Compact, the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards

(ESRS). The governance structure is regularly reviewed and further developed to meet the increasing demands for transparency and sustainability.

Identifying risks – strategically securing sustainability

A key component of corporate management is risk management, which systematically identifies and assesses ESG risks and opportunities and integrates them into strategic planning. The Schwind Group's understanding of risk is based on a holistic approach that encompasses the entire product life cycle – from design and development to production and post-market activities. The aim is to identify and analyse potential risks at an early stage and minimise them through preventive and corrective measures. This not only increases product safety and ensures compliance with regulatory requirements, but also significantly reduces the likelihood of recalls, legal disputes and damage to reputation.

The SETS risk register covers ESG-related risks such as reputational risks, regulatory risks, data breaches, supply chain risks, cybersecurity threats and external environmental influences. These risks are regularly analysed, assessed in terms of their probability of occurrence and scope, and incorporated into strategic decision-making. The measures derived from this serve to minimise risk and

strengthen the company's long-term resilience to ESG challenges.

ESG issues are managed and monitored in accordance with clearly defined responsibilities and decision-making processes. The company uses various reporting and communication tools, including regular internal ESG updates via employee newsletters, investor and financial reporting, an annual CO₂ emissions report and the sustainability report. In addition, relevant ESG metrics such as emissions data, HR metrics, supplier assessments and audit results are continuously collected and analysed to measure progress and manage it in a targeted manner.

Focus on the essentials – targeted sustainability management

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Understanding materiality – systematically managing responsibility

As part of the preparation of its sustainability report and in strategic preparation for the requirements of the Corporate Sustainability Reporting Directive (CSRD), SCHWIND eye-tech-solutions GmbH (SETS) conducted a materiality analysis. The materiality analysis was carried out in the 2024/25 reporting year as a structured, qualitative process. The starting point was SCHWIND eye-tech-solutions GmbH's existing risk and opportunity registers, which reflect the relevant ESG risks and opportunities as well as the requirements of key stakeholders. The aim was to identify those ESG issues that are particularly relevant to the company and its stakeholders – both in terms of their impact on the environment and society and in terms of potential economic risks and opportunities.

The analysis thus forms a central basis for strategic orientation, the prioritisation of sustainability measures and the targeted allocation of resources.

The assessment was carried out in close consultation with the management and with the active participation of the ESG Committee, the Human Resources department and other executives. The assessment was based on uniform criteria (including probability of occurrence, potential damage,

strategic relevance, reputational impact), but without numerical scoring or weighting in the sense of the ESRS. On this basis, the most significant issues were compiled in a priority list and reviewed with the most important stakeholder groups. ESG-relevant issues were collected in structured discussions and assessed according to the principles of double materiality. Both impact materiality – i.e. the company's impact on the environment and society – and financial materiality – the influence of ESG issues on the economic situation and risk structure – were taken into account. In addition, a company-wide employee survey was conducted during the financial year, the results of which influenced both specific sustainability initiatives and expectations regarding corporate responsibility. External perspectives were incorporated by evaluating questionnaires and key performance indicator requirements from banks and investors, which were further explored in an ESG investor interview.

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Creating security – ESG risks as a basis for management

The company-wide risk register of SCHWIND eye-tech-solutions GmbH (SETS) was used to further deepen the materiality analysis. It provides a structured basis for identifying, assessing and managing ESG-related risks and is closely linked to strategic planning and sustainability management. The risks are divided into six key areas, each of which highlights specific challenges and control requirements.



Strategic risks affect the long-term orientation of the company, for example through technological developments, market changes or changing customer requirements. They can influence SETS' competitiveness and innovative strength and require forward-looking strategy adjustments. ESG aspects such as sustainability trends or regulatory developments are becoming



Regulatory and legal risks arise from compliance with legal requirements, norms and standards – particularly in the areas of product safety, data protection, supply chain due diligence and environmental law. Violations can lead to sanctions, loss of reputation or restrictions on market access. SETS

counters these risks through active compliance management and regular audits.



Operational and quality risks relate to production processes, product quality and delivery capability. Faulty processes or quality defects can lead to product recalls, customer losses or increased costs. These risks are prevented through standardised processes, continuous improvement measures and a robust quality management system.



IT and cyber security risks arise from increasing digitalisation and dependence on networked systems. Data loss, system failures or cyber-attacks can have a significant impact on business processes and compliance with data protection regulations. SETS focuses on preventive IT security measures, training and technical protection systems.



Environmental and compliance risks arise from direct and indirect environmental impacts and from compliance with environmental regulations. These include emissions, waste management and risks along the supply chain. SETS addresses these challenges through targeted environmental measures, supplier assessments and the integration of ESG criteria into its business processes.



Economic and financial risks include external market influences, cost developments, currency risks and liquidity bottlenecks. These can affect the company's financial stability and investment capacity. SETS manages these risks through sound financial control, regular key figure analyses and forward-looking resource planning.

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Identifying areas for action – ESG issues as a strategic basis

The topics were structured along the three ESG dimensions: In the environmental area, the focus was on energy consumption, greenhouse gas emissions (Scope 1–3), resource use, waste management, biodiversity, environmental law and compliance. In the social area, the focus was on working conditions, diversity and inclusion, training and development, employee satisfaction, human rights and social engagement. The governance dimension covered topics such as ESG strategy and target systems, compliance and ethical behaviour, supply chain management, data protection and IT security, risk management, reporting requirements and transparency.

A formal assessment methodology or weighting was deliberately not applied in the current round, as the initial focus was on comprehensively collecting and structuring the topics. However, further methodological development and formalisation is planned for future analyses in order to be able to identify and prioritise the relevance of individual topics in an even more targeted manner and to gradually meet the ESRS requirements for double materiality in full.

Among other things, CO₂ emissions were identified as a particularly important issue. The analysis showed that over 90% of emissions are attributable to Scope 3 categories, in particular upstream and downstream activities in the supply chain. This results in a clear mandate to review the supplier structure with regard to sustainability criteria and to optimise it in a targeted manner. In this context, measures are currently being developed that are both preventive and designed to take effect when risks arise – for example, through the introduction of ESG assessment criteria in purchasing, greater involvement of suppliers in sustainability goals, and improvement of data quality along the supply chain.

The issues identified in the materiality analysis were classified and prioritised according to the three ESG dimensions of environment, social and governance. Among other things, climate-related aspects (e.g. energy consumption, emissions in the supply chain), product safety and quality, employee development, compliance and ethical business conduct are of particular importance to SCHWIND.

The results of the materiality analysis are already being incorporated into various management and communication formats. Internally, they are communicated via newsletters and OKR meetings, while externally they form part of the quarterly key

performance indicator reporting to banks and investors and the annual sustainability report. The analysis is updated annually and further developed in terms of methodology. The aim is to integrate ESG issues even more closely into everyday business operations.

For future reporting years, the assessment of the impact and financial materiality of each topic is to be improved at a glance, thereby further increasing transparency for stakeholders.

Living environmental responsibility – innovation in harmony with nature

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Taking responsibility – protecting resources, making an impact

Protecting the environment is a key part of responsible business practice at SCHWIND eye-tech-solutions GmbH (SETS). As a technology-oriented medical technology company with a global focus, SETS is aware of the environmental impact of its business activities and is implementing measures to reduce its ecological footprint while simultaneously strengthening its innovative power in a sustainable manner.

In the 2024/25 financial year, energy consumption amounted to around 410,778 kWh of electricity and 88,852 kWh of gas. SETS already relies on green electricity and is preparing further steps towards low-emission mobility by converting its vehicle fleet to electric mobility. Employees can choose between combustion engine and electric vehicles, and the infrastructure with charging points has already been created. The introduction of green electricity and raising awareness of climate-friendly mobility are the first building blocks of a more comprehensive environmental strategy.

The carbon footprint shows that direct emissions (Scope 1) amount to around 20 tonnes of CO₂, while indirect emissions from energy consumption (Scope 2) amount to around 140 tonnes of CO₂. Scope 3

emissions are particularly significant, at around 18,100 tonnes of CO₂, mainly resulting from upstream and downstream activities in the supply chain. This finding underlines the need to integrate sustainability aspects more strongly into supplier evaluation and product design in the future – an area that has been underrepresented to date but is to be strategically expanded.

SETS has set itself the goal of reducing CO₂ emissions by at least 2% annually. At the same time, a waste prevention concept is being developed, and increasing energy efficiency is a declared, albeit as yet unformalized, goal. The introduction of an environmental management system and certification – for example, according to ISO 14001 – has already been initiated and is in the planning phase.

The management and communication of environmental measures is being continuously expanded on a selective basis. Training courses for employees and systematic internal anchoring are planned in order to integrate environmental responsibility even more strongly into everyday business life. The continuous collection and evaluation of environmental indicators – such as energy consumption, emissions and material use – forms the basis for targeted management and the further development of the environmental strategy.

SETS understands ecological sustainability not only as a reporting obligation but integrates it into everyday business life. With clear goals, concrete measures and a growing awareness of the importance of environmental responsibility in medical progress, the foundation is being laid for sustainable corporate development.

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On the path to a climate-friendly future

Climate change is one of the most significant global challenges and is increasingly influencing economic and social conditions. SCHWIND eye-tech-solutions recognises the relevance of this issue and considers the responsible management of climate and environmental risks to be an integral part of sustainable corporate development. The company pursues clear climate targets: CO₂ emissions are to be reduced by at least 2% annually, and emissions per employee by 4–6% per year. In the long term, SCHWIND aims to reduce CO₂ emissions per employee by 50% by 2033. These objectives underline the company's commitment to continuously improving its own climate performance and making an active contribution to global transformation.

The 2025 risk register systematically records potential hazards from unpredictable natural and environmental events as well as sustainability risks due to non-compliance with regulatory requirements. These risks are reviewed and updated annually to ensure a high level of resilience to external influences. At the same time, opportunities arise that go beyond mere risk minimisation. The take-back and recycling of sold products is being evaluated as a strategic option to promote circular approaches and further increase resource efficiency.

The greenhouse gas balance for the 2024/25 financial year highlights the progress SCHWIND eye-tech-solutions has already made. Emissions amounted to 16 tCO₂ for Scope 1 (previous year: 215 tCO₂), 137 tCO₂ for Scope 2 (previous year: 120 tCO₂) and 18k tCO₂ for Scope 3 (previous year: 22,462 tCO₂). Emissions intensity was also significantly reduced: 201 tCO₂/m€ revenue (previous year: 235.4 tCO₂/m€), 934.3 tCO₂/m€ EBITDA (previous year: 882.4 tCO₂/m€) and 84 tCO₂ per full-time equivalent (previous year: 118.2 tCO₂/FTE). The significant reduction in Scope 1 underlines the effectiveness of the measures introduced and shows that SCHWIND is consistently pursuing the path to a more climate-friendly future.

Key measures include switching entirely to 100% green electricity, installing a photovoltaic system on the company roof and the ongoing electrification of the vehicle fleet. These initiatives not only contribute to reducing direct emissions but also strengthen the company's position as a responsible player in the healthcare sector. Greenhouse gas emissions are calculated by external partner greenly, which produces a comprehensive GHG report each year, ensuring transparency and reliability.

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Responsibility for disposal and environmental aspects

SCHWIND eye-tech-solutions does not cause any relevant emissions into the air, water or soil in the course of its business activities. No chemicals are used in the production process, so there is no risk of soil contamination. Wastewater pollution is also not relevant, as the company uses only fresh water for general consumption and does not operate any water-intensive production processes.

Waste is mainly generated in the form of office and packaging materials. These are collected by regional, certified waste disposal companies and treated professionally. No hazardous waste is produced, and electronic waste is also disposed of by specialised, certified waste disposal companies.

To further reduce waste and promote proper waste separation, the ESG Employee Committee has initiated an internal project that raises employee awareness of resource-saving behaviour and implements specific measures to prevent waste in the workplace.

SCHWIND complies with all legal requirements for waste disposal and is guided by the principles of ESRS E2. Due to the low environmental impact, no specific key figures on pollutant emissions are collected. Nevertheless, the company will continue to

develop its waste prevention and separation processes in order to keep its environmental impact as low as possible.

Resource-efficient use of water

Water consumption at SCHWIND eye-tech-solutions is limited to general requirements in administration, research, service and production, comparable to consumption in private households. No water-intensive production processes are carried out, and water is not used as a commercial raw material.

In the 2024/2025 financial year, total water consumption was 1,520 m³ (previous year: 1,386 m³). The amount of wastewater corresponds to freshwater consumption, as no additional water-consuming processes take place. Water is sourced exclusively from the municipal network and discharged in compliance with all legal limits.

Risks associated with water scarcity or regional availability are currently not relevant for SCHWIND. Nevertheless, the responsible use of water as a resource is considered part of corporate responsibility. Due to low usage, measures such as recirculation systems or water recycling are not necessary.

To ensure long-term resource conservation, SCHWIND is planning additional steps to increase efficiency. These include the introduction of digital

consumption monitoring to increase transparency and control, as well as awareness campaigns for employees aimed at promoting conscious water use in everyday working life.

Protection of natural habitats

SCHWIND eye-tech-solutions is aware of the importance of protecting biodiversity. Due to the nature of our business activities, there is no direct impact on natural habitats, and our sites are not located in ecologically sensitive areas or near protected areas. The impact on biodiversity can therefore be classified as low.

Despite the low level of direct impact, SCHWIND considers the preservation of biodiversity to be part of its environmental responsibility. The company ensures that construction and maintenance measures do not adversely affect local ecosystems. In addition, cooperation with suppliers is regularly reviewed to ensure that no materials are sourced from ecologically questionable sources.

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SCHWIND will continue to implement measures to actively promote biodiversity in the future. These include greening outdoor areas at the company's site, creating habitats for insects and birds, and exploring partnerships with regional environmental initiatives. In addition, the company will further develop its procurement guidelines to take greater account of biodiversity aspects.

Efficiency in handling materials

SCHWIND eye-tech-solutions aims to use resources efficiently and avoid waste as much as possible. Due to the nature of the products and processes, the use of materials is comparatively low, but responsible use of raw materials and packaging materials is still considered part of corporate responsibility.

The materials used come mainly from certified sources, and packaging is designed to be recyclable. Production waste is generated on a very small scale and is treated professionally by regional, certified waste disposal companies. Electronic waste is collected separately and recycled by specialised waste disposal companies.

A key element of the circular economy strategy is the comprehensive refurbishment programme for laser devices. In the 2024/2025 financial year, eight devices were taken back from the field. Four

of these devices were able to be returned to the market in the same financial year after systematic refurbishment. The reconditioning process includes testing the devices, repairing or replacing components, and reusing spare parts. This programme significantly reduces electronic waste, extends the service life of products, and contributes to the conservation of resources.

In addition, SCHWIND already takes ESG criteria into account when selecting suppliers and plans to give them even greater weight in the future. At the same time, initiatives are underway to increase the recycling rate, intensify the use of spare parts from refurbishment, and further expand circular economy approaches within the company. Optimising packaging solutions also remains a strategic goal in order to promote the reuse of materials in cooperation with partners.

Focusing on people – shaping responsibility together

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People at the centre of our actions

Qualified, committed and healthy employees are the foundation for the long-term success of SCHWIND eye-tech-solutions. As an innovation-driven medical technology company, SCHWIND relies on highly specialised professionals who contribute significantly to the quality, safety and further development of its products with their expertise and motivation.

In times of demographic change, increasing shortages of skilled workers and changing working environments, SCHWIND faces the challenge of attracting, retaining and continuously developing qualified employees. At the same time, expectations of employers are rising in terms of working conditions, work-life balance, diversity and personal development.

SCHWIND meets these challenges with a value-oriented human resources strategy that focuses on security, equal opportunities, further training and participation. The aim is to create an attractive working environment that not only promotes performance but also enables social responsibility and individual development.

SCHWIND eye-tech-solutions sees social responsibility as an integral part of its corporate strategy. Employees are at the heart of the company's

activities – their safety, development and satisfaction are crucial to the long-term success of the company.

SETS promotes a safe and healthy working environment through targeted measures in the areas of occupational safety, ergonomic workplace design and regular training. Compliance with fair working conditions and the promotion of equal opportunities and diversity are firmly anchored in HR processes.

The continuous training and personal development of employees is supported by a structured training programme and individual development programmes. The aim is to strengthen skills and create long-term prospects within the company.

SCHWIND is committed to respecting human rights, both within its own organisation and throughout its supply chain. ESG criteria are taken into account when selecting and evaluating suppliers, particularly with regard to working conditions and ethical behaviour.

Employee structure by division

	2024/25	2023/24	2022/23
Total	235	205	176
↳ Executive	18	16	10
↳ Finance & Administration	25	19	19
↳ Research & Development	48	37	33
↳ Sales & Marketing	16	16	11
↳ Operations	62	68	55
↳ Customer Service	52	49	48
↳ Not assigned	14	13	12

Sustainability is not just an ecological or economic issue, but also a key factor in the attractiveness and future viability of companies. From an HR perspective, sustainability means creating a working environment that is healthy, fair and responsible in the long term.

Today's employees expect their employers to take social responsibility and live sustainable values. This strengthens the employer brand, promotes employee loyalty and attracts talent who identify with the company's values. In addition, sustainable action contributes to a positive corporate culture and reduces risks that can arise from resource scarcity or regulatory requirements.

– Meike Arnold-Raab, HR-Manager at SCHWIND

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Promoting diversity, developing skills, strengthening cooperation

SCHWIND eye-tech-solutions employs qualified specialists in various areas such as development, production, sales, service and administration. The employee structure is characterised by a high degree of specialisation and close cooperation across departmental boundaries.

The company attaches great importance to fair and safe working conditions. These include ergonomically designed workplaces, occupational safety measures, health promotion and flexible working time models to improve work-life balance. Compliance with legal requirements and labour law standards is a matter of course and is regularly reviewed.

The continuous professional development of employees is a strategic goal. SCHWIND offers a wide range of training courses, workshops and development opportunities – both professional and personal. Managers receive targeted support in their roles, and employees receive individual support to develop their skills. With a modular personnel development programme and a comprehensive range of training courses, the company lays the foundation for sustainable skills development and a strong corporate culture.

The personnel development programme for the 2024/2025 financial year comprises a wide range of modules tailored to different target groups. These include mentoring programmes that promote knowledge transfer between experienced managers and employees, as well as coaching opportunities for individual development. SCHWIND also offers reflection modules to identify potential and promote future managers. Special initiatives such as Frauen@SCHWIND (Women@SCHWIND) underline the company's commitment to diversity and equal opportunities. Other modules address leadership skills, the integration of new employees and the strengthening of teamwork.

In addition to the personnel development programme, SCHWIND offers a wide range of training and development seminars. The seminar catalogue 'Change. Develop. Shape the future.' offers employees access to topics such as digital skills, leadership and management, personal and social skills, and safety in the company. The programme is supplemented by training courses for apprentices, proAlpha training and seminars on health, sustainability management and team building.

Employee structure by type

	2024/25	2023/24	2022/23
Total	235	218	188
Part-time employees	49	45	40
Fixed-term employment contracts	2	2	4
Trainees and students	11	12	9
Temporary workers	1	8	5
New hires	39	50	39
% Women	37%	37%	38%
Turnover rate	6%	6%	5%

Age structure

	Men	Women	Other	Total
Under 30	18	16	0	34
30 to 49	87	47	0	134
50 and older	45	22	0	67

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The programmes are run in cooperation with renowned partners such as Haufe Akademie, IHK and other educational institutions and are regularly updated to meet changing requirements.

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With these measures, SCHWIND is investing specifically in the qualifications and motivation of its employees. Promoting specialist knowledge, leadership and social skills not only strengthens individual development, but also the company's innovative strength and competitiveness. In this way, SCHWIND makes a significant contribution to the social dimension of sustainability and to securing the long-term success of the company. Employee satisfaction and loyalty are regularly assessed through feedback formats and discussions. The aim is to create a working environment that equally enables performance, participation and personal development.

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Fair working conditions and remuneration principles

SCHWIND eye-tech-solutions stands for fair and competitive remuneration. Remuneration is based on the requirements of the respective position, individual qualifications and performance, as well as market-based comparative values. Discrimination based on gender, age, origin, religion, sexual orientation or other personal characteristics is expressly prohibited.

Variable remuneration components and special payments are linked to transparent criteria (e.g. company performance, divisional targets, individual target achievement). The management regularly reviews the remuneration structures for plausibility and appropriateness.

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Health Day 2025

The Health Day serves to raise awareness of physical and mental health and give employees practical ideas for a healthy lifestyle. The aim is to prevent stress, promote well-being, and ensure long-term performance. Physical fitness is supported by activities such as cardio stress measurement, yoga, and a healthy breakfast. Lectures on conflict management and laser eye surgery methods provide valuable knowledge for everyday life and personal development. In addition, eye tests provide preventive health checks. The Health Day combines information, prevention, and relaxation—for more energy and balance in working life.

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Employee health and occupational safety

The health and safety of employees is a high priority at SCHWIND eye-tech-solutions. The company pursues a preventive and holistic approach to creating a healthy and safe working environment and promoting the long-term performance and satisfaction of its employees.

SCHWIND focuses on ergonomically designed workplaces, regular safety training, and risk assessments to minimize physical strain and identify risks at an early stage. Compliance with legal requirements in the area of occupational safety is ensured through internal audits and external inspections. Responsible safety officers advise managers and employees on the implementation of appropriate protective measures.

As part of the company's health management program, health promotion measures are offered on a regular basis. These include health checks, vaccination campaigns, workshops on stress management and mental health, and exercise programs. Mental health is increasingly becoming a focus: SCHWIND plans to introduce a training program for managers on the topic of "healthy leadership" in order to raise awareness of mental stress and establish a health-promoting management culture.

Employees are actively encouraged to report risks and suggest improvements. Communication takes place via regular safety inspections, feedback formats, and project-related initiatives. External service providers are also integrated into the safety standards.

In the long term, SCHWIND aims to introduce a certified occupational health and safety management system in accordance with ISO 45001 in order to further professionalize processes and promote continuous improvement. The goal is to establish a sustainable safety culture and further strengthen the company's attractiveness as an employer.

Performance indicators 2024/25

Lost Time Injury (LTI): A serious injury at work that requires treatment by a doctor who is neither employed by SCHWIND nor under contract with SCHWIND, and which results in the affected person being unable to work the following day (absence due to injury ≥ 1 calendar day).

Lost Time Injury Frequency Rate (LTIFR): Work-related accidents per million target working hours (equivalent to 500 full-time employees) in a fiscal year (frequency). Commuting accidents are not included.

Severity Rate (SVR): Describes the average severity of all accidents that occurred during a specific period.

Lost Calendar Day Rate (LCDR): Describes the number of calendar days lost per million hours regularly worked (equivalent to approximately 500 full-time employees) within a given period.

Working Hours: Total number of hours worked.

	2024/25	2023/24	2022/23
Working Hours	312,412	294,896	264,921
LTI	1	4	1
LTIFR	3.20	13.56	3.77
SVR	0.06	0.17	0.06
LCDR	0.07	0.23	0.08

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Responsibility beyond one's own company

SCHWIND eye-tech-solutions is aware of its social responsibility along the entire value chain. As a medical technology company with an international supplier structure, SCHWIND ensures that its external partners also adhere to humane working conditions.

The suppliers are mainly based in Germany and other European countries, with over 90% coming from the EU and Switzerland. SCHWIND strives to establish long-term partnerships and increasingly takes ESG criteria into account when selecting and evaluating suppliers – particularly with regard to working conditions, occupational safety, and human rights.

Risks in the supply chain are analysed regularly. New suppliers undergo an ESG preliminary review, while social standards are discussed with existing partners as part of quality assessments and supplier meetings.

SCHWIND rejects all forms of child labour, forced labour, and discrimination and expects its partners to comply with international standards such as the ILO core labour standards. Raising awareness of social responsibility in the supply chain is part of the purchasing strategy and will be further expanded in the

future—also with regard to the requirements of the Supply Chain Due Diligence Act (LkSG).

Regionally rooted – socially committed

SCHWIND eye-tech-solutions is firmly rooted in the Kleinostheim region and sees itself as an active part of the local community. The company is aware of its responsibility towards its environment and is committed to having a positive social impact in the local area and beyond.

One example of this commitment is the partnership with the Technical University of Aschaffenburg (TH AB) as part of the *iCLOU 4KMU* project. The aim of the project is to develop an innovative, cognitive load-oriented teaching format for the digital training of employees in small and medium-sized enterprises. The initiative is funded by the Bavarian State Ministry of Science and the Arts and the European Social Fund.

As part of the collaboration, SCHWIND is contributing its expertise and perspective as an industry partner to test and further develop modern training methods using artificial intelligence. In particular, the individual learning needs of employees will be taken into account—for example, by adapting to different cognitive load types. This will help to better reach marginalized groups and strengthen the

resilience and competitiveness of regional companies in the digital and green transition.

Negative impacts on the local population — such as emissions, traffic, or land use — are currently insignificant due to the nature of the business activities and the location structure. Nevertheless, potential risks are regularly assessed, and appropriate measures are taken where necessary.

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Quality, security, and data protection throughout the product lifecycle

As a manufacturer of high-precision medical technology for refractive and therapeutic ophthalmology, SCHWIND eye-tech-solutions has a special responsibility toward the end users of its products—in particular, doctors and patients. The safety, efficacy, and quality of its products are therefore at the heart of all its business activities.

Complaints, feedback, and safety-related incidents are systematically recorded, analysed, and taken into account in a continuous improvement process. Traceability and product responsibility are guaranteed throughout the entire life cycle.

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SCHWIND develops its laser and diagnostic systems in close collaboration with medical specialists and scientific partners. Continuous feedback from practical experience flows directly into product development and optimization. The aim is to provide solutions that meet the highest medical standards and enable safe, precise, and individualized treatment.

The protection of personal data—especially in connection with digital diagnostic systems—is ensured by a comprehensive data protection and IT security concept. SCHWIND complies with the requirements of the GDPR and industry-specific standards.

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Compliance with regulatory requirements—such as the EU Medical Device Regulation (MDR)—is a matter of course for SCHWIND. In addition, all products are comprehensively tested and subject to a strict quality management system in accordance with international standards (e.g., ISO 13485).

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SCHWIND provides comprehensive training and information services for healthcare professionals to ensure the proper use of its products. These include training courses, webinars, technical documentation, and international technical support.

Anchoring responsibility – clear structures for sustainable action

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Business ethics and values

SCHWIND eye-tech-solutions considers ethical conduct and compliance with legal requirements to be central pillars of responsible corporate governance. This is based on the Code of Conduct and the Code of Ethics, which set out binding guidelines for the conduct of all employees and business partners.

The focus is on the values anchored in the corporate mission statement: integrity, sincerity, respect, teamwork, motivation, and determination. These values shape our daily interactions and promote a corporate culture based on trust, fairness, and responsibility.

To ensure compliance, SCHWIND has established a series of company-wide guidelines, including:

- **Anti-corruption policy:** zero tolerance for bribery and corruption; clear rules on dealing with gifts, invitations, and conflicts of interest.
- **Data protection and cybersecurity policy:** Protection of personal data in accordance with the GDPR and IT security measures.
- **Diversity and Inclusion Policy:** Promoting a non-discriminatory, diverse work environment.

- **Human Rights Policy:** Clear rejection of forced labour and discrimination; commitment to fair working conditions.
- **Export control policy:** Compliance with international export and customs regulations.
- **Health and Safety Policy:** Commitment to a safe and healthy working environment.
- **Environmental policy:** Reducing environmental impact and promoting sustainable practices.
- **Whistleblower policy:** Confidential and protected reporting options for violations of internal or legal requirements; protection against reprisals.

All employees are required to be familiar with these codes and guidelines and to implement them in their daily work. Employees are regularly informed about the applicable guidelines and principles of conduct. New employees receive an introduction to the most important compliance topics (including corruption prevention, data protection, and information security) as part of their onboarding process.

Managers bear a special responsibility as role models and multipliers. Regular training and awareness-raising measures support the implementation and further development of ethical standards.

A confidential reporting channel is available for reporting possible violations of laws, internal guidelines, or ethical standards. Reports can be made to designated internal contact persons, anonymously if desired. No confirmed serious compliance violations were identified in the 2024/25 reporting year.

The guidelines are an integral part of SCHWIND's governance structure and are regularly reviewed and adapted to new legal and social requirements. They help to ensure responsible, transparent, and ethical conduct throughout the company.

Measuring results – making progress visible

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Company Key Figures

	2024/25	2023/24
Turnover (million €)	91.2	96.9
EBITDA (million. €)	20.1	25.8
R&D expenditure (million. €)	7.3	6.9

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Environmental Key Figures

	2024/25	2023/24
Electricity consumption (kWh)	410,778	393,678
Gas consumption (kWh)	88,852	26,408
Water consumption (m ³)	2,021	1,386
CO ₂ Emissions total	18,748	22,797
CO ₂ Emissions Scope 1	16	215
CO ₂ Emissions Scope 2	137	120
CO ₂ Emissions Scope 3	18,009	22,462
Emission intensity per m€ Turnover	201	235
Emission intensity per FTE	84	118

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As a controller with a focus on sustainability, my goal is to view ESG not only as a reporting obligation, but also as a control-relevant factor that makes our business activities measurable and shapeable. For me, key figures are much more than just numbers—they are indicators of progress, transparency, and impact. They help us understand complex relationships, identify risks early on, and develop targeted measures.

I see my role as building bridges: between data and decisions, between operational reality and strategic objectives. Sustainability needs numbers—but above all, it needs people who are willing to work with these numbers and derive responsibility from them. That is exactly what we are working on—with increasing depth, clear goals, and the ambition to make an impact.

– Lukas Donath, Controller at SCHWIND

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Social Key Figures

	2024/25	2023/24
Employees	235	218
↳ part-time	49	45
↳ Fixed-term employments	2	2
↳ Trainees and students	11	12
↳ Temporary workers	1	8
FTE	204,3	192,8
Proportion of women	37%	37%
New hires	39	50
Turnover rate	6%	6%
Working hours	312,411.81	294,895.86
LTI	1	4
LTIFR	3.20	13.56
SCR	0.06	0.17
LCDR	0.07	0.23

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E&S Target achievement

		Methodology	Value	Target achievement
	Climate Change			
Governance, Strategy, and Risk Management	↳ Scope 1 Greenhouse Gas (GHG) Emissions	Calculated according to Greenly's Greenhouse Gas Protocol	16 tCO ₂	2
Materiality Analysis	↳ Scope 2 Greenhouse Gas (GHG) Emissions	Calculated according to Greenly's Greenhouse Gas Protocol	137 tCO ₂	2
Environment	↳ Scope 3 Greenhouse Gas (GHG) Emissions	Calculated according to Greenly's Greenhouse Gas Protocol	18,009 tCO ₂	2
	↳ Greenhouse Gas (GHG) Emissions Intensity	Total GHG emissions / revenue for the fiscal year	201 tCO ₂	2
	Diversity, Equity, and Inclusion			
Social	↳ Total company gender (Female / Male / Other)	Anonymized aggregated data collected via an employee survey	35% / 64% / 1%	2
Governance	↳ Average ratio of female to male board members	Anonymized aggregated data collected via an employee survey	0	2
	Disclosures			
Key Figures	↳ Public disclosures on Website / in a sustainability report	Disclosures on the website / Disclosures in the sustainability report	Yes	2

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Creating transparency – supplementary information at a glance

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List of abbreviations

SETS	SCHWIND eye-tech-solutions
ESG	Environmental, Social and Governance
CSRD	Corporate Sustainability Reporting Directive
ESRS	European Sustainability Reporting Standards
HR	Human Resources
LkSG	Lieferkettensorgfaltspflichtengesetz (Supply Chain Due Diligence Act)
ILO	International Labour Organization
MDR	Medical Device Regulation
DSGVO	Datenschutz-Grundverordnung (General Data Protection Regulation)
PCOD	People, Culture, and Organizational Development
EMEA	Europe, Middle East, Africa
APAC	Asia, Pacific region
AMER	America (North and South)
EBITDA	Earnings Before Interests, Taxes, Depreciation and Amortization
LTI	Lost Time Injury
LTIFR	Lost Time Injury Frequency Rate
SVR	Severity Rate
LCDR	Lost Calendar Day Rate

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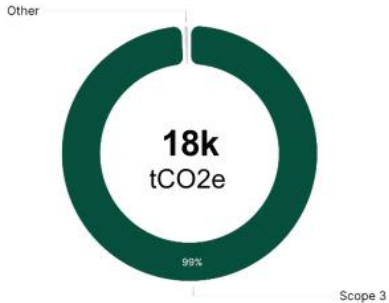


Emissions Report

General overview

BREAKDOWN BY SCOPE - 2025

	Scope 1	Scope 2	Scope 3
Absolute tCO ₂ e	16	137	18k
Employee tCO ₂ e/employee	<0.1	0.6	83
Revenue tCO ₂ e/M€	0.2	1.5	199
sold laser unit tCO ₂ e/UNIT	<0.1	0.7	97



Results subject to the correct categorization and validation of expenses of SCHWIND eye-tech-solutions GmbH. Base year emissions are updated using the current year's methodologies, emission factors, and boundaries. When historical data updates are not feasible, adjustments or acknowledgments are clearly documented.

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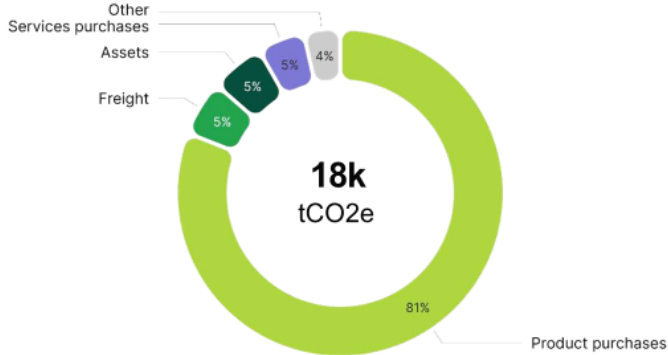
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RESULTS BY ACTIVITY

Total emissions of SCHWIND eye-tech-solutions

GmbH,
by activity (% tCO2e)



Is equivalent to:

The amount of CO2 sequestered annually by 1.7k hectares of growing forest*

The annual emissions of 1.3k German Residents*

9.3k Berlin - New York round trips*

2025

3

	Absolute tCO2e	Per employee tCO2e/employee
Product purchases	15k	67
Freight	1k	4.5
Assets	981	4.4
Services purchases	856	3.9
Energy	231	1
Travel and Commute	204	0.9
Others**	228	1

* Sources: Labos1Point5, ExioBase, French National Forests Office

** Activities and events, Digital, Waste, Food and drinks