

Public



ENDRESS+HAUSER GROUP POLICY
ENDRESS+HAUSER GROUP POLICY SUS-
TAINABILITY
("Policy")

(Version: 3.0 / Approved, 28.07.2026)

TABLE OF CONTENT

1	Introduction.....	3
1.1	Purpose and Target.....	3
1.2	Scope and Applicability.....	3
1.3	Compliance with Legal Requirements and Standards.....	3
1.4	Management Commitment	3
2	Guiding Principles and Operational Implementation.....	4
2.1	Double Materiality and Sustainability Disclosure.....	4
2.2	Our Sustainability Commitments	4
2.3	Environmental Commitments	5
2.4	Social, Human Rights and Due Diligence Commitments.....	5
3	Implementation.....	6
3.1	Communication and Training.....	6
3.2	Organizational Responsibilities.....	7
3.3	Entry into Force and Implementation.....	9

1 INTRODUCTION

1.1 PURPOSE AND TARGET

Endress+Hauser places sustainability at the core of its corporate strategy.

This policy defines the principles, commitments, and responsibilities that guide the Group in managing its material Environmental, Social, and Governance (ESG) impacts, risks, and opportunities, as identified through the Double Materiality Assessment.

This Sustainability Policy serves as the umbrella policy of the Group's sustainability governance framework and sets out the overarching principles guiding the management of sustainability matters across the Group.

It provides a reference framework for:

- Reducing negative impacts and strengthening positive impacts,
- complying with applicable regulations, including European requirements (Corporate Sustainability Reporting Directive (CSRD), EU Taxonomy),
- ensuring consistency and coherence across sustainability-related policies and processes,
- supporting sustainable and responsible long-term value creation.

1.2 SCOPE AND APPLICABILITY

The Sustainability Policy applies to the Endress+Hauser Group, i.e. Endress+Hauser AG, all its subsidiaries, and all employees. Guidance extends to the upstream and downstream value chain where material impacts, risks, or opportunities are identified, considering the nature of business relationships and the degree of influence.

1.3 COMPLIANCE WITH LEGAL REQUIREMENTS AND STANDARDS

Endress+Hauser is committed to complying with all applicable legal requirements related to sustainability at both national and international levels, and to aligning its practices with internationally recognized standards and frameworks, as outlined in Section 2 of this Policy. Compliance is carried out in accordance with relevant national regulations.

1.4 MANAGEMENT COMMITMENT

The management of the Endress+Hauser Group recognizes that sustainability is a key factor for resilience, competitiveness, and long-term value creation. It is fully committed to integrating sustainability principles into corporate strategy, governance, and daily operations.

The Executive Board holds ultimate responsibility for the implementation of this policy and is actively supported by local management.

This commitment is reflected in clear governance, measurable objectives, and regular monitoring of progress, in line with regulatory requirements and stakeholder expectations.

2 GUIDING PRINCIPLES AND OPERATIONAL IMPLEMENTATION

2.1 DOUBLE MATERIALITY AND SUSTAINABILITY DISCLOSURE

Endress+Hauser regularly conducts a Double Materiality Assessment (DMA) to identify and reassess material impacts, risks, and opportunities from both an impact and a financial perspective, covering own operations and the value chain. Stakeholder engagement is an integral part of Endress+Hauser's sustainability governance and Double Materiality Assessment, ensuring that relevant internal and external perspectives are considered when identifying, assessing and managing material sustainability impacts, risks and opportunities across the value chain.

The results of the DMA guide:

- ESG strategic priorities,
- the definition of targets and actions,
- the preparation of the sustainability disclosure.

The annual sustainability report is prepared at group level in compliance with applicable regulatory requirements, including the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), and includes qualitative and quantitative disclosures for all material sustainability matters. Internal data collection, control and validation processes are supported by an internal ESG data management system, which ensures the reliability, consistency, and traceability of ESG data.

2.2 OUR SUSTAINABILITY COMMITMENTS

Endress+Hauser is committed to conducting its activities in accordance with leading international standards, including the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the core ILO standards, the Science Based Targets initiative, ISO 14001, and ISO 45001.

These commitments are implemented through the Group's governance framework, including especially the Code of Conduct, the Human Rights Policy, and the Health & Safety Policy, and are complemented by compliance with all applicable national laws and regulations in the countries where the Group operates.

Our sustainability commitments are structured around the three ESG pillars, Environment, Social, and Governance, and are prioritized based on materiality.

Our governance commitments address the material impacts, risks and opportunities identified for Business Conduct (ESRS G1), including corporate culture, ethical business practices, anti-corruption and bribery, whistleblower protection, responsible political engagement, and supplier relationship management across own operations and the value chain.

2.3 ENVIRONMENTAL COMMITMENTS

We evolve our operations to meet climate change challenges, improving key areas both economically and ecologically. This means that we look at our environmental impact on the outside and consider also environmental impacts on our business performance. Climate and energy transition considerations are therefore systematically integrated into our strategic planning, investment decisions, and operational management, reflecting their relevance for long-term business resilience and financial performance.

These environmental commitments address the material impacts, risks and opportunities identified within the ESRS topical standards Climate change (ESRS E1), Pollution (ESRS E2), Water (ESRS E3), Resource use and circular economy (ESRS E5). These focus on climate change mitigation and energy use, pollution and substances of concern, water use and discharges, resource efficiency and circular economy.

Endress+Hauser commits to:

- reducing its greenhouse gas emissions in line with its validated SBTi targets, including near-term targets by 2034 and a net-zero target by 2050,
- managing resources efficiently – particularly water, raw materials, and inbound flows – by promoting circular-economy principles and waste reduction,
- preventing pollution, controlling the use of hazardous substances, and reducing the presence of Substances of Very High Concern (SVHC),
- collaborating with suppliers to promote regulatory compliance and sustainability in the supply chain, in line with material risks,
- reducing the environmental footprint of our products across their lifecycle, including product use phase and product end-of-life treatment, through circular design and resource efficiency,
- implementing robust environmental management systems aligned with ISO 14001 or comparable management systems, in accordance with the Group's overarching sustainability commitments and the respective applicable national laws and regulations,
- monitoring and reporting environmental performance reliably and transparently through the annual sustainability disclosure.

2.4 SOCIAL, HUMAN RIGHTS AND DUE DILIGENCE COMMITMENTS

The following commitments address the material impacts, risks and opportunities identified for Own Workforce (ESRS S1) and Consumers and End-users (ESRS S4). They cover health and safety, fair pay, equal treatment, employee development, workforce engagement, diversity, talent-related risks and labor-related human rights, as well as risks arising from the use of our products and their potential impacts on people. Together, ESRS S1 and ESRS S4 reflect Endress+Hauser's responsibility to protect people both within its own workforce and beyond its organizational boundaries, including consumers and end-users, throughout the value chain.

Endress+Hauser commits to:

- ensuring fair working conditions, including adequate wages, responsible working hours, and access to a safe and healthy working environment,
- promoting equal opportunities, including diversity and pay equity, while supporting employee and talent development through training, career development and skills development, as well as internal mobility aligned with business needs.
- supporting employee engagement and participation, e.g. through regular engagement surveys,
- respecting freedom of association and collective bargaining rights in compliance with national legislation,
- protecting the health and safety of all employees through management systems aligned with ISO 45001 or comparable management systems in accordance with the Endress+Hauser Group Policy Health and Safety and the respective applicable national laws and regulations,
- preventing abuse, discrimination, and harassment in line with the Code of Conduct,
- respecting human rights and preventing environmental harm in accordance with the Human Rights Policy, including:
 - due-diligence processes,
 - identification and assessment of social, human rights and environmental risks,
 - internal and external whistleblowing mechanisms accessible to all,
- ensuring that identified adverse impacts are subject to appropriate escalation, mitigation, and remediation measures, in line with due-diligence expectations,
- extending human rights expectations to suppliers, and other relevant business partners, across the value chain where material risks are identified,
- taking steps to mitigate risks of our products to people and the environment, in line with ESRS S4, ensuring customer health and safety throughout the product lifecycle, assessing risks to customers and end users, and complying with applicable safety regulations.

3 IMPLEMENTATION

3.1 COMMUNICATION AND TRAINING

This policy's implementation is supported by:

- training and awareness programs,
- transparent internal and external communication.

Targeted training sessions are organized for managers, sustainability managers, and employees involved in sustainability management and reporting.

In addition, this policy is supported by:

- thematic standards, and procedures,
- internal guidelines on processes, reporting, and methodologies.

3.2 ORGANIZATIONAL RESPONSIBILITIES

To ensure clear governance, a responsibility matrix defines roles and responsibilities across the organization, enhances transparency, and supports the effective implementation of sustainability-related measures.



Endress+Hauser

People for Process Automation

Responsibility assignment matrix:

	Sustainability Policy		Implementation				
Position/Roles	Sustainability policy re-lease and publication	Sustainability policy review	Assess requirements and set sustainability governance, strategy and targets	Translate sustainability strategy into business processes and harmonized standards	Implement sustainability in business operations (entity level)	Monitor and control sustainability performance and adapt processes	Report and disclose sustainability performance
Supervisory Board	I	I	I	I	I	I	I
Executive Board	A	A	A	A	I	A	A
Strategic Process Boards Corporate	C	C	R	R	C	R	C
Corporate Sustainability Office	R / owner	R	C	C	C	C	R
Managing Directors Entities	I	I	I	I	A	I	I
Strategic Process Boards Entity	I	I	I	I	R	I	I
Entity Sustainability Responsible	C	C	I	I	C	I	I

R – Responsible: The role(s) that actually perform the task. They are responsible for execution and results.

A – Accountable: The role that ultimately owns the responsibility and makes the final decision. There should be only one accountable role per task.

C – Consulted: Roles with relevant expertise who are consulted during the task. Communication is two-way.

I – Informed: Roles that need to be kept informed about progress or outcomes. Communication is one-way.

Version: 3.0 / Approved

Release Date: 28.07.2026

Autor: Frédérique Schauf

Endress+Hauser Group Policy Sustainability

3.3 ENTRY INTO FORCE AND IMPLEMENTATION

This policy was adopted by the Executive Board of the Endress+Hauser Group and enters into force on the date of release.

The policy:

- is reviewed at least once a year
- is updated in case of major regulatory developments or significant changes in the Double Materiality Assessment.

Any changes or amendments to this policy require the approval of the Executive Board before entering into force.

The Corporate Sustainability Office leads the review process and ensures timely communication of changes.



Dr. Peter Selders
CEO



Dr. Luc Schultheiss
CFO

