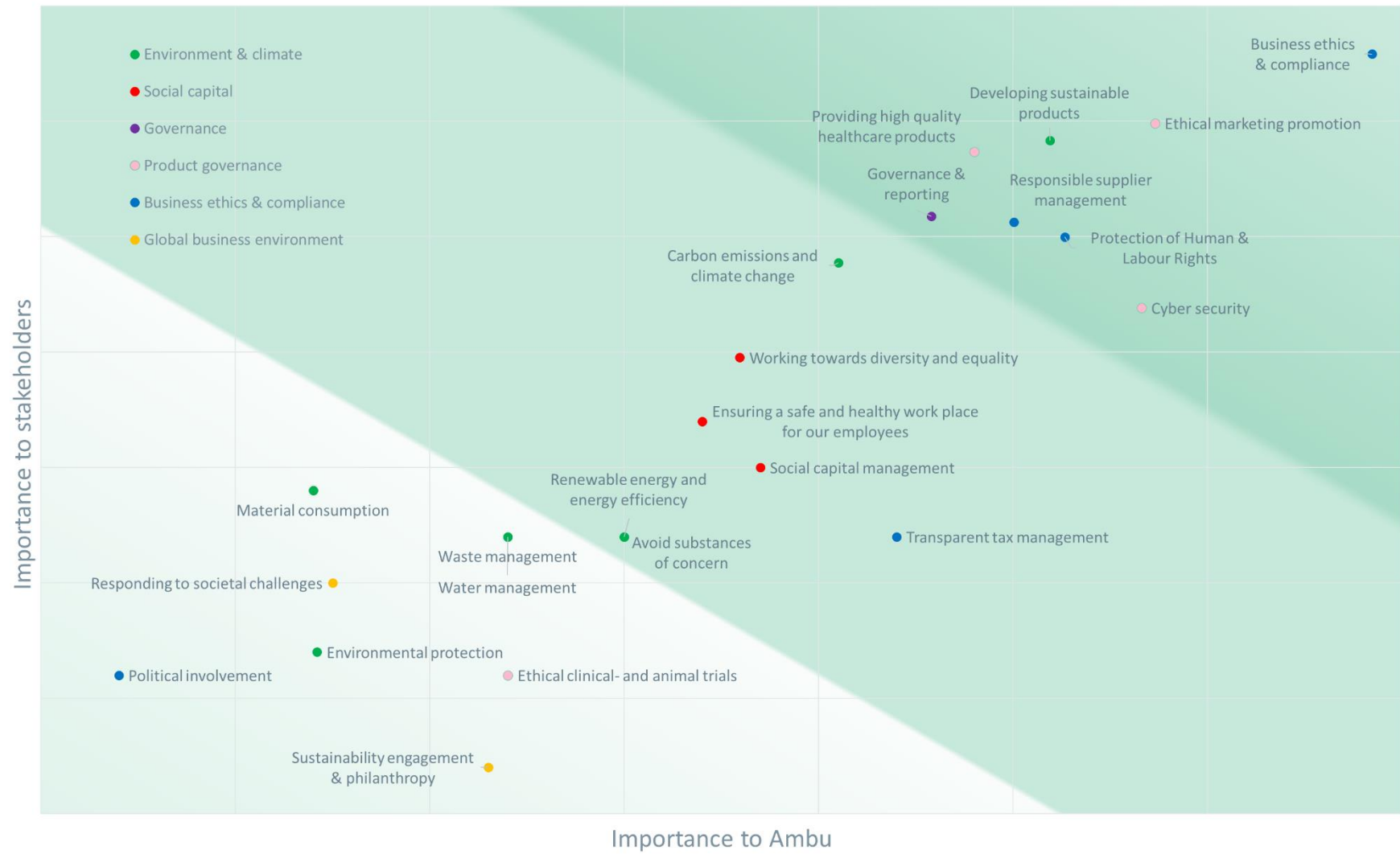


Materiality



Material ESG topics and issues

Our initial analysis of materiality based on external sources resulted in a long list of more than 300 individual issues which were grouped into 49 overall issues and assessed on the basis of importance to Ambu, on the one hand, and importance to external stakeholders on the other. Then issues were grouped into 23 material topics that were entered into a matrix which shows the distribution of the topics in terms of importance for Ambu and our stakeholders (see previous page). Each topic has been classified according to one of six categories for communication in the annual Ambu sustainability report. Please see below table for more details.

Environment & climate	Social capital	Governance	Product governance	Business ethics & compliance	Global business environment
Carbon emissions and climate change - Carbon emissions - Climate change	Ensuring a safe and healthy workplace for our employees	Governance & reporting - ESG governance & transparency - Corporate governance	Providing high quality healthcare products - Product safety & quality - Product impact / social - Product affordability & availability	Business ethics & compliance - Compliance - License to operate - Environmental compliance - Data ethics - Bribery & anti-corruption - Business ethics & transparency	Responding to societal challenges - Global pandemics - Natural disasters - Societal conflicts - Youth employment
Developing sustainable products - Innovation - Circular economy - Plastic - Product impact / sustainability	Social capital management - Employee attraction & retention - Human capital development		Cyber security	Political involvement	Sustainability engagement & philanthropy - Partnerships - Community impacts - Employee sustainability engagement
Environmental protection - Pollution - Air emissions - Biodiversity - Deforestation	Working towards diversity & equality - Diversity - Equality - Non-discrimination - Inclusion		Ethical clinical- and animal trials	Protection of Human- & Labour rights - Human Rights - Labour Rights	
Renewable energy and energy efficiency			Ethical marketing promotion	Responsible supplier management	
Material consumption - Resource efficiency - Resource depletion				Transparent tax management	
Waste management					
Water management					
Avoid substances of concern					