

Essity Statement - Norwegian Transparency Act (åpenhetsloven)

1. Introduction

Essity's approach to human rights is based on the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. As a signatory to the United Nations Global Compact, we actively support human rights and conduct our business in a manner that is consistent with the principles of the Global Compact, the International Bill of Human Rights, the ILO Core Conventions.

Essity's human rights framework includes governing documents, training, and a global human rights impact assessment to identify salient human rights risks. Human rights due diligence is also embedded in key business processes, as described in Chapter 4.

Essity support and respect internationally recognized human rights wherever we operate. When national laws conflict with international human rights standards, we will adhere to national law, while seeking ways to honor and respect the principles of international human rights. Essity differentiates between violations in our own business area and those that occur with suppliers. If we become aware of violations of human rights and environmental obligations in our own business, we will take immediate action to prevent, stop or minimize the extent of the violation. If we become aware of violations by a direct or indirect supplier, we will take immediate action in accordance with the requirements set out in the supplier's code of conduct. Depending on severity of the violation, we reserve the right to react appropriately. Essity monitors identified incidents and measures taken to prevent future recurrences.

Our human rights commitment is reflected throughout our Code of Conduct, Essity's Human Rights Policy and other company policies. All our business partners, suppliers and customers are expected to follow principles equivalent to those included in Essity's Code of Conduct. Our Supplier Code of Conduct and our Business Partner Code of Conduct include our expectations regarding human rights and employee relations as well as health and safety. Following these standards is an important factor when selecting our business partners and potential acquisitions.

We actively engage in several Human Rights oriented partnerships e.g. UN Global Compact partnership, UNHCR, International Red cross and UNFPA. United Nations International Children's Emergency Fund (UNICEF).

This statement constitutes the account of Essity Norway AS for the financial year 2025 as required by the Norwegian Transparency Act (åpenhetsloven).

2. General description of Essity's structure and area of operations

Essity (referred to as 'Essity Group' or 'the Group') is a global, leading hygiene and health company. Every day, our products, solutions and services are used by a billion people around the world. Our purpose is to break barriers to well-being for the benefit of consumers, patients, caregivers, customers and society. Sales are conducted in approximately 150 countries under the leading global brands TENA and Tork, and other strong brands such as Actimove, Cutimed, JOBST, Knix, Leukoplast, Libero, Libresse, Lotus, Modibodi, Nosotras, Saba, Tempo, TOM Organic and Zewa.

Essity entered into an agreement to acquire Edgewell's feminine care business, including the brands Carefree, Stayfree and o.b. in North America and Playtex globally. The acquisition, that was completed on February 2, 2026, supports Essity's strategy to focus on high-yielding categories and to strengthen market positions in North America.

Essity also launched several products, including TENA ProSkin Stretch Day and Night, a unique incontinence product that supports both patients and caregivers while helping to reduce continence care costs; Actimove Manus Air for improved treatment of wrist fractures; the upgraded Nosotras Invisible Day Pad, Essity's thin pad range offering high comfort and enhanced leakage protection through SmartPROTECT™; and Tork Matic Sensor Dispenser, a paper hand towel dispenser with batteries lasting up to six years, setting a new standard in the industry.

In 2025, Essity's net sales amounted to SEK 138bn and EBITA excl. IAC to SEK 19.6bn. Sales increased organically in a challenging market environment and the EBITA margin excl. IAC amounted to 14.1%, the highest in five years. All business areas demonstrated positive organic growth.

Essity's sustainability efforts were recognized through several awards. The company was awarded the EcoVadis Platinum medal¹), was included in the Dow Jones Sustainability Index, and secured a place on CDP's global A list.

Up to and including 2025, Essity has reported its operations in the following three business areas: Health & Medical, Consumer, Goods and Professional Hygiene.

Health & Medical comprises the categories Incontinence Products Health Care and Medical Solutions. The offer includes incontinence products, wound care, compression therapy, orthopedics, skincare products and digital products with sensor technology.

Consumer Goods encompasses the categories Incontinence Products Retail, Baby Care, Feminine Care and Consumer Tissue. The offering includes incontinence products, pads, diapers, wet wipes, skin cream, intimate soaps, leakproof apparel, menstrual cups, toilet paper, household towels, handkerchiefs, as well as facial tissues and napkins.

Professional Hygiene comprises products within Tissue, Wiping, Cleaning, Soap, Sanitizers and dispensing systems as well as selected services. The offering includes

toilet paper, hand towels, napkins, hand soap, hand lotion, hand sanitizers, dispensers, and cleaning and wiping products.

Europe is Essity's largest market. The Group also conducts sales primarily in North America and Latin America. Expansion takes place through organic growth and acquisitions.

Organization

In 2025, Essity had the following four business units:

Consumer Goods Americas, which markets and sells products in the categories of Consumer Tissue, Baby Care, Feminine Care and Incontinence Products Retail in Latin America and North America. Consumer Goods EMEA, which markets and sells products in the categories of Consumer Tissue, Baby Care, Feminine Care and Incontinence Products Retail in Europe, the Middle East and Africa.

Health & Medical, which markets and sells products in Incontinence Products Health Care in Europe, North America, the Middle East and Africa, and markets and sells products in Medical Solutions in Asia, Europe, North America, Latin America, Oceania, the Middle East and Africa.

Professional Hygiene, which markets and sells complete hygiene solutions as well as service and maintenance in Europe, North America, Latin America, the Middle East and Africa. In Australasia, Essity markets and sells products primarily in Professional Hygiene as well as the categories of Incontinence Products and Feminine Care. Organizationally, Essity Australasia has been a separate unit. The financial reporting of the business units and Australasia is presented under the respective business areas in the company's external financial reporting. In addition to the business units, Essity had three global units in 2025:

Global Marketing & Innovation has global responsibility for customer and consumer brands as well as innovation regarding all product categories except for Medical Solutions. Research and development (R&D) is coordinated and conducted from a global perspective. Product development is carried out in close cooperation with the local units, as well as through direct collaboration with customers. Global Supply Chain has global responsibility for sourcing, production, technology, logistics and distribution in relation to all product categories except for Medical Solutions.

Global Digital & Business Services has global responsibility for business services, IT and digitalization.

Organization⁹⁾



The year at a glance

On May 9, 2025, Essity’s Board of Directors appointed Ulrika Kolsrud as new President and CEO. She assumed her position on June 1, 2025. She most recently held the position of President of the Health & Medical business area. Ulrika Kolsrud succeeded Magnus Groth.

On October 23, 2025 Essity announced the creation of a faster, more focused and agile organization. As of January 1, 2026, Essity has a new organizational structure with four business areas:

- Health & Medical,
- Personal Care,
- Consumer Tissue
- Professional Hygiene.

With this change, each business area has end-to-end responsibility for the value chain, and decision-making is decentralized.

Launch of cost savings program Essity has initiated a cost savings program, primarily within sales and administration, that is expected to produce annual savings of approximately SEK 1bn, with full effect by the end of 2026. The cost savings will mainly be invested to generate profitable volume growth.

Essity's operation in Norway

Essity Norway AS is a fully owned subsidiary in the Essity Group and is located in Oslo, Norway. Essity Norway AS is a distribution entity. In its distribution function, Essity Norway AS, is responsible for distribution of Essity products, produced by Essity manufacturing entities to the local market.

Essity's Whistleblower System, SpeakUp

Essity encourages an open and honest culture in which all employees can report suspicions of violations of the Code of Conduct or legislation including human rights violations. Retaliation against individuals who submit reports in good faith will not be accepted. Essity offers its employees a number of internal systems to report violations and in addition employees and external stakeholders can raise concerns through SpeakUp, Essity's whistleblower tool. Essity's Code of Conduct includes a section on how the SpeakUp system works. SpeakUp, managed by external party, is available 24/7 by phone, app or online in more than 25 languages. Where permitted by law, breaches can be reported anonymously. Essity's Compliance & Ethics department receives all submitted reports from the SpeakUp system and is responsible for ensuring that necessary action is taken. Reports are presented regularly to Essity's Compliance Council and to the Board of Directors. Statistics relating to reports submitted via the whistleblower system are disclosed in the Annual Report.

3. Conducting Human Rights Impact Assessment and Defining Salient Issues

Essity's salient human rights issues are defined through our global Human Rights Impact Assessment (HRIA), involving multi-disciplinary teams. The HRIA is based on the Universal Declaration of Human Rights and the OECD Due Diligence Guidance for Responsible Business Conduct. Risks are rated based on severity and likelihood on rights-holders rather than impact on Essity business.

In our Global Impact assessment report, published on Essity.com we describe assessment methodology, outcome and our mitigation activities. In no specific order, Essity's salient human rights issues are:



Essity's salient human rights issues are assessed to be present in Essity's **workforce, workers in supply chain and affected communities.**



Workforce

- Health & safety



Workers in supply chain

- Health & safety
- Forced labor
- Working hours



Affected communities

- Land rights
- Environmental impacts

4. Example of Prevention and Remediation Activities for Essity's Salient Human Rights Issues

Essity's own workforce

Health & Safety

Essity's production environment is associated with health and safety risks, such as working with machinery that requires extensive safety equipment and training, heavy products, chemicals, and other hazardous materials.

Essity's Health and Safety policy sets the foundation for the Health and Safety work at Essity. Health and Safety work is dependent on documented Health and Safety processes in management system, providing for continuous monitoring and improvement of the working environment as well as making steering documents available. We have special attention to young workers. Self-assessment, surveys, monitoring and reporting of key data, training and audits are key elements in the Health and Safety work:

- For the Health and safety target 2025 we have a decrease in total recordable incident rate compared with 2019 with -75%. Outcome 2022* was -39% and for 2025 -66%.
- All our main production sites are required to report into Sedex, a global platform for sharing ethical data with our suppliers and customers.
- The National Safety Council (NSC) cultural survey is conducted to assess and calibrate the status of Essity's safety culture. The survey is carried out every three years, with the most recent survey conducted in 2024. The results and identified trends are used to guide the development and prioritization of activities within the Health and Safety program.
- In 2024, Essity launched a Technical Safety Roadmap across all sites, focusing on primary machinery safety and other key processes such as warehouse safety, tool safety, traffic management, isolation of hazardous energy, work permits, contractor management and process safety. This roadmap is part of the broader Global RESH framework, which provides standardized guidelines to strengthen local health and safety practices.
- On an annual basis, Essity sets global objectives, targets, strategies and measurements for all production facilities to reduce negative impacts and drive continuous improvement
- Essity has implemented the I Care program as a central element in building a shared understanding of the importance of health and safety. Since its launch in 2022, the program has been rolled out across all sites, with regular follow-ups and internal audits to ensure compliance and continuous improvement. The Safety Leadership training course is a core component of the program. In 2025, 1,600 employees completed the training course, and 60 master trainers were enabled to cascade the knowledge within the organization. Since 2022, more than 15,000 employees have completed the training course and 600 master trainers have been enabled to cascade the knowledge within the organization. In 2023, the program was strengthened by introducing internal audits as a key element. To date, approximately 100 audits have been conducted, reinforcing compliance and driving continuous improvement.

- In addition to already existing certificates, in 2025 Essity initiated a multi-site certification program for the development of Health & Safety Management Systems (ISO 45001) and Environmental Management Systems (ISO 14001). The program includes the implementation of a Global RESH framework to complement local standards.

Workers in Supply Chain

Health & Safety, Forced labor and Working hours

In our supply chain, we have risks associated with hazardous work in general and risks associated with a lack of appropriate safety equipment and training. Temporary and contract workers in the supply chain are the group that may be most exposed to these risks, for example, the production of finished goods and the extraction of raw materials.

With a high number of suppliers globally, it is not feasible for us to conduct due diligence for the entire supply chain. Essity conducts its supplier due diligence that includes human rights risk on a risk-based approach with focus on high-risk areas in the supply chain. Global Procurement screening process for onboarding of new suppliers further mitigates the human rights risks, in our supply chain. The Essity responsible sourcing process ensures responsible business methods and respect for human rights by ensuring that Essity works with suppliers that share our values. We continuously perform risk assessment of suppliers, including an evaluation from a human rights perspective. Strategic suppliers are also requested to share their human rights status via Sedex, as we do for our own production sites. Additional key risk mitigation actions are that suppliers are required to sign and acknowledge our Supplier Code of Conduct, including expectations that suppliers must take the necessary steps to ensure a safe and healthy working environment for all their employees and supplier audits to verify compliance with Supplier Code of Conduct. **Essity's Supplier Code of Conduct is based on the Group's Code of Conduct and is anchored in internationally recognized principles.** Through its membership in the United Nations (UN) Global Compact, Essity further strengthens its commitment to integrate labor standards, human rights and ethical business practices.

Essity takes a proactive approach to managing material impacts on workers throughout its value chain. This includes identifying and preventing human rights violations, improving working conditions as well as regularly evaluating the effectiveness of implemented actions. The following key actions are continuously applied:

- All suppliers, excluding energy providers, are required to provide written confirmation of their commitment to the principles outlined in the Global Supplier Standard. This standard includes explicit requirements related to human rights and environmental practices.
- A comprehensive risk assessment process, aligned with OECD Guidelines and UN Global Compact principles, is applied to both new and existing suppliers. In instances where elevated risks are identified, on-site ethical audits are requested to assess supplier practices and verify compliance. Essity actively monitors changes in laws and regulations, particularly those related to due diligence obligations and trade-based regulations to ensure that internal procedures remain current and effective. These procedures are regularly

updated and key personnel receive targeted training to secure proper execution of risk assessments, maintain relevant documentation and uphold transparency throughout the process.

- Strategic and high-risk suppliers are required to complete self-assessments covering working conditions, environmental practices, business ethics and health and safety using the SEDEX platform.
- All new strategic suppliers undergo initial audits focusing on topics such as quality as well as health and safety as part of the supplier qualification process.
- Suppliers operating in identified high-risk areas, as determined through SEDEX data and internal risk mapping, are subject to ethical audits, preferably based on the SMETA format. These audits evaluate compliance with standards related to fundamental human rights, fair employment practices and the prevention of corruption. Findings are typically integrated into corrective action plans developed by SMETA auditors and are closely monitored by Essity to ensure timely implementation and closure. Ethical audits typically identify findings, highlighting the importance of ongoing monitoring and corrective actions. Essity supports remediation for supply chain workers affected by actual material impacts through its supplier audit and follow-up process. When non-compliance is identified, such as excessive working hours or health and safety deficiencies, Essity collaborates with suppliers and independent third-party auditors to implement corrective action plans. These efforts have resulted in concrete improvements, including updated time registration systems, enhanced safety procedures, improved signage for emergency exits and better access to grievance mechanisms for affected workers.

Affected Communities

Land rights & Environmental impacts

Right to land and own property is fundamental for both people and local communities. Conflicts, corruption, land confiscations and unsustainable environmental practices will have direct impact on people. High-risk areas vary by market and vulnerable groups include minority groups and indigenous people. As a global purchaser of fresh fiber, we recognize that our fiber sourcing can affect indigenous people and thus, Land Rights in our supply chain is assessed to be one of Essity's salient human rights issues.

Customers and consumers expect us to take responsibility for the origin of the fiber used in our products. All fresh fiber must originate from responsibly managed forests – forests that are managed under good labor conditions and with respect for indigenous people's rights. By requiring that all wood fiber must be certified according to FSC® or PEFC™ standards, we aim to ensure that the materials in our products are delivered with respect to people and nature. Essity has a sustainability target – 100% share of FSC® or PEFC™ certified fresh fiber and the outcome was 99,7 % 2025. We require our fresh fiber suppliers to maintain and safeguard the principles of biodiversity and forest conservation and adhere to UN Guiding Principles for Human Rights and Businesses and highlight these human rights risks in consumer goods forums and landscape initiatives. Essity interacts with local communities and indigenous people on the human rights impacts in our operations including fiber and land use. Prevention activities for Right to land in our supply chain is focused on ensuring responsible sourcing. Our suppliers are required to sign and acknowledge Essity's Global Suppliers

Standard and our Supplier Code of Conduct, including Respect for the Environment and Community relations.

We recognize that our value chain impacts the environment, directly and indirectly and therefore have an impact on people and communities. As a global purchaser of wood-based fiber materials, Essity is dependent on healthy and resilient forests.

The identified salient issue includes Essity's impact on biodiversity through fiber sourcing, water consumption and product waste after-use.

Our impact on forest biodiversity is primarily through use of wood-based fresh fiber. Our production facilities can affect the availability and quality of water; thus, it is important to improve the efficiency of water use throughout the life cycle of our products and to improve the treatment and quality of the wastewater from our facilities. We are committed to ensure the right to clean water and sanitation. **Essity's primary impact on water occurs in tissue production, where water is essential for transporting fiber during the manufacturing process.** In water-stressed areas where Essity conducts such activities, limited water availability may affect production and ultimately challenge the Group's social license to operate locally. **To proactively address these risks, Essity conducts water baseline assessments and applies the World Wide Fund for Nature (WWF) Water Risk Filter across all facilities.** These assessments are complemented by discussions with local stakeholders at selected facilities in regions experiencing water stress. During 2025, Essity introduced two new global procedures in Water Stewardship and Wastewater Management. These were accompanied by training materials, self-assessment tools and a catalog of best practices to support implementation. An internal network was established between selected sites to enable knowledge sharing and joint analysis of water usage. Detailed site-level assessments were carried out at the eight facilities identified to establish immediate improvements, such as enhanced measurement and validation of existing processes. The results guided the development of site-specific action plans, finalized in 2025.

As with all disposable products, post-use management is important, and the lack of such management has an impact on communities and its inhabitants. A human rights-based approach to product waste after-use requires specific consideration and protection of those most vulnerable or at risk: children, waste-pickers and other workers, persons with disabilities, older persons, indigenous peoples, migrants, and minorities, while considering gender-specific risks. In certain countries these risks are higher due to weaker infrastructure for handling waste and disposable products. With many disposable products in our product portfolio, Essity aims to take responsibility for the entire life cycle of our products. With less material use, we save resources and reduce waste for our disposable products. Reducing production waste is a key priority for Essity. Preventing waste generation is the first priority. When waste cannot be avoided, the focus is on finding solutions that give production waste a meaningful and responsible use-case. In tissue manufacturing, the main source of production waste is sludge generated from the use of recycled fibers. Essity aims to recover this sludge as material or energy through waste valorization initiatives wherever feasible. When recovery is not possible, landfill may be used as a last resort. These efforts support resource efficiency and contribute to a more circular approach in operations.

In recent years, Essity has launched fully reusable and washable absorbent underwear and hybrid products that combine high performance with reduced environmental impact. The Group continues to develop washable, reusable and hybrid products to ensure functionality and user acceptance while reducing the need for primary materials

and to generate less waste. Recyclability of paper and plastic packaging has been enhanced and the product range includes compostable tissue products. Essity actively encourages consumers to compost food service items such as Tork napkins and Consumer Tissue household towels. Tork Paper Circle is a pioneering recycling service for hand towels and the next step is to leverage insights from this initiative to evaluate whether tissue products can be recycled within existing recycling streams.

Key policies and procedures

Essity is committed to respecting human Rights. Essity's human rights commitment is reflected throughout Essity's Code of Conduct, Essity's Human Rights Policy and other company policies. All our business partners, suppliers and customers are expected to follow principles equivalent to those included in Essity's Code of Conduct. Our Supplier Code of Conduct and our Business Partner Code of Conduct includes our expectations regarding human rights and employee relations as well as health and safety.

Our efforts to handle actual and potential adverse impacts on fundamental human rights are guided by the following initiatives:

- Universal Declaration of Human Rights;
- United Nations Guiding Principles on Business and Human Rights;
- OECD Guidelines for Multinational Enterprises;
- United Nations Global Compact;
- ILO Core Conventions;
- International Bill of Human Rights;
- Children's Rights and Business Principles.

More about Essity's work with Human Rights

For more information about Essity and Essity's work with Human Rights:

[Essity.com](https://www.essity.com)

[Essity Annual Report 2025](#)

[Essity Human Rights](#)

Right to information

Upon written request, any person has the right to information from Essity regarding how Essity addresses actual and potential adverse impacts as part of Essity's work with human rights. We will respond within three weeks. For more information, see

<https://www.essity.com/company/essity-in-the-world/norway/>

Signatures to Essity Norway AS Statement - Norwegian Transparency Act (åpenhetsloven) for 2025

Oslo, 29 May 2026

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