

# Transparency Report



2025





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## Introduction

Invacare's purpose – **"Making Life's Experiences Possible®"** – continues to guide how we design our products and how we operate as a responsible business. Our mobility and healthcare solutions support independence and dignity, and we are equally committed to ensuring that our operations create positive impact for our colleagues, communities, the environment and our wider value chain.

Our responsibility is twofold: to deliver safe, high quality solutions, and to ensure that the way we design, manufacture and deliver them contributes positively to the world around us.

As part of this commitment, we are developing a renewed corporate sustainability strategy that builds on the progress already underway across our global organisation.

This report is prepared in accordance with the Norwegian Transparency Act and provides an overview of our sustainability program, including our due diligence approach, key risks and the actions we are taking to address them.

Throughout 2025, we focused on laying the groundwork for a more structured and forward looking sustainability journey. We deepened our understanding of where Invacare can create the greatest impact, aligned our long term ambitions with global expectations, and worked to embed a culture and mindset of consideration for corporate sustainability throughout the organisation.

These efforts reflect an important shift: sustainability is becoming an integral part of how we innovate, operate and create value – not a separate initiative, but a core element of who we are and how we shape the future.

Our purpose of **"Making Life's Experiences Possible®"** is our commitment to providing users with high-quality, thoughtfully designed solutions to promote independence and a more active lifestyle.



## Foreword from the VP RA & Sustainability

We enter 2026 with renewed purpose and a strengthened sense of direction. Over the past year, Corporate Sustainability has evolved from an important initiative into a defining pillar of how we operate, compete and create long term value. We have started building the governance, insight and organisational alignment needed to act with confidence.

This year also deepened our understanding of the issues that matter most to our stakeholders through our double materiality assessment. These insights are shaping a more focused and forward looking sustainability strategy, aligned with global expectations and the evolving needs of our users and communities. We have begun embedding this direction across the organisation, supported by stronger leadership involvement and growing sustainability awareness among our teams.

With the merger of Invacare and DHG to form DHCare, we are elevating that ambition even further. The creation of DHCare marks a pivotal moment. By combining the strongest capabilities, expertise and cultures from both organisations, we are shaping a unified sustainability strategy that is sharper, more resilient and designed for the future. This integration enables us to accelerate progress, strengthen compliance with evolving global regulations and unlock new opportunities to lead our industry in responsible innovation.

Our commitment remains clear: sustainability is not an obligation, but a strategic advantage. It reinforces our purpose, strengthens our competitiveness and ensures we continue to deliver meaningful impact for our customers, colleagues and communities.

As we move into this next chapter, we do so with momentum and unity. The dedication across our teams shows that sustainability is becoming part of our culture, not just our roadmap. Our positive steps to becoming more sustainable in 2025 as Invacare has paved a clear path to move forward in 2026 as DHCare to build an organisation that is more responsible, more innovative and better prepared for the future.



Our positive steps to becoming more sustainable in 2025 as Invacare has paved a clear path to move forward in 2026 as DHCare to build an organisation that is more **responsible**, more **innovative** and **better prepared for the future**.

**Madeleine Gloy**  
– VP RA & Sustainability



## About us

Invacare, headquartered in Aesch, Switzerland, is a global leader in the design, manufacture and distribution of home healthcare and mobility products and solutions that promote care, recovery and an active lifestyle. Invacare employs approximately **1500 employees across EMEA and APAC regions.**

Invacare's product portfolio is built on a foundation of trusted, high-quality brands such as Alber, Kuschall, REA, Action and Aquatec. These well-recognized names reflect our long-standing commitment to innovation, reliability, and user-centered design in the mobility and healthcare sectors where products help our users enjoy a comfortable, safe and active as possible lifestyle.

Our purpose of **"Making Life's Experiences Possible"** is our commitment to providing users with high-quality, thoughtfully designed solutions to promote independence and a more active lifestyle.

For Invacare, it is essential for us to comply with the requirements of legislation and standards for medical devices, environment, and social responsibility. Compliance covers, the design and development, manufacturing, and distribution of all our products in home and healthcare sectors.

Our supply chain is structured in three key stages. Upstream activities involve collaboration with our suppliers, ensuring the sourcing of materials and components. This is followed by our manufacturing facilities, where products are assembled and finalised. Finally, the downstream activities encompass the sales and distribution of finished products to our customers, ensuring timely and efficient delivery.



### Upstream

Our value chain includes both direct and indirect suppliers, primarily located in Europe and Southeast Asia. These suppliers provide essential raw materials, components, and services critical to our operations. We maintain a structured approach to supplier engagement, including quality assessments and compliance with our Supplier Code of Conduct, which integrates key Corporate Sustainability principles.



### Production and storage

Our production and storage operations are centralised in Western Europe, where our manufacturing facilities assemble and finalise products. These operations are subject to internal environmental and quality management systems.



### Downstream

Our value chain includes the distribution and sale of finished products to customers across Western Europe, Australia, and New Zealand. Additional global markets are served via our Invacare International division and partnerships with local distributors. We continuously work to ensure efficient logistics, customer service, and – where applicable – support for end-of-life product management.



# About us

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## Our European sales and production sites

Invacare consists of various Operations and Sales sites, led by the Headquarters in Aesch, Switzerland.

### Our Production Sites

- Distribution
- Production
- Service

**Pencoed**  
 Mattresses and seating  
 Service for UK and IR

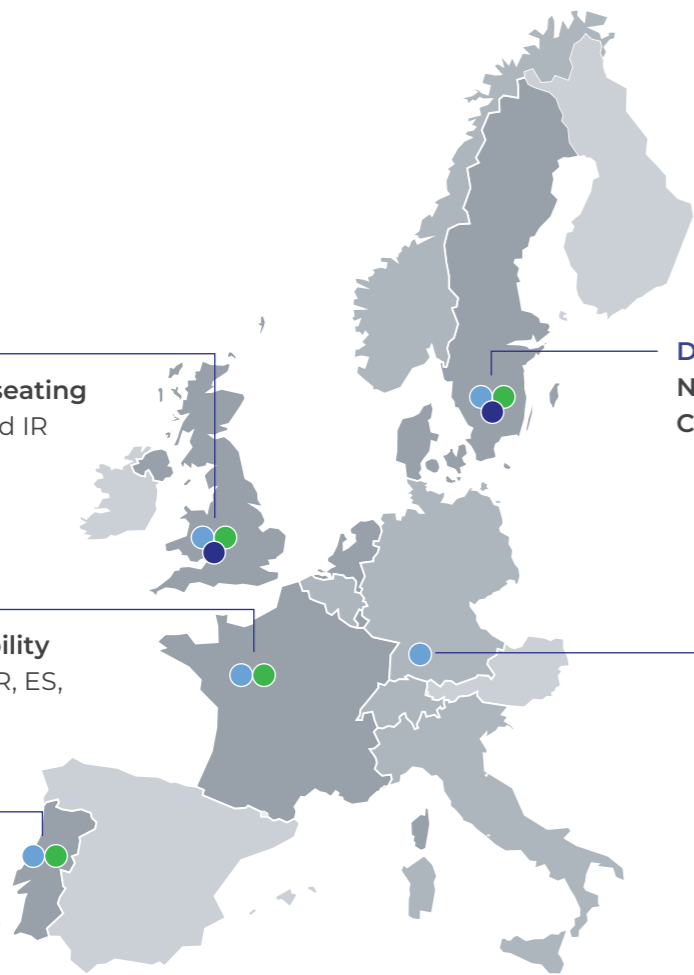
**Diö**  
 Nordic bed distribution  
 Centre for Nordics

**Fondettes**  
 Manual mobility  
 Service for FR, ES,  
 PT and IT

**Albstadt/Isny**  
 Hygiene  
 Power Mobility  
 • Power wheelchairs  
 • Scooters  
 • Power Add-ons  
 Service for DE, CH and AT

**Porto**

- Beds
- Lifters
- Components



Invacare Sales entities are spread all over Western Europe, Australia and New Zealand. Other markets are served through our Invacare International division, or via partnerships with local dealers.

### Our Sales Sites



# Corporate sustainability at Invacare

## Our corporate sustainability program / Summary of activities related to climate and due diligence

During the reporting period, Invacare strengthened its approach to climate risk management and sustainability governance by improving data quality, transparency, and due diligence processes.

A greenhouse gas (GHG) inventory was conducted in accordance with the GHG Protocol, covering Scope 1 and Scope 2 emissions. This establishes a reliable baseline for future monitoring and target-setting, confirming that emissions are primarily driven by electricity consumption (Scope 2), while Scope 1 emissions are limited.

In parallel, Invacare conducted a double materiality assessment (DMA), identifying climate impacts and value chain emissions as key priority areas from both a financial and impact perspective.

To further enhance understanding of emissions across the value chain, life cycle assessments (LCAs) and product carbon footprint (PCF) analyses were carried out for 11 selected products representing all major product lines. These analyses provide insight into key emission hotspots across the product lifecycle and support more informed decision-making in product development and sourcing.

Together, these initiatives provide a structured and data-driven foundation for managing environmental impacts, supporting compliance with regulatory requirements and enabling continuous improvement across operations and the value chain.

Our sustainability efforts are also guided by and aligned with the UN's Sustainable Development Goals (SDGs). The goals most relevant to Invacare and where we can best contribute are:



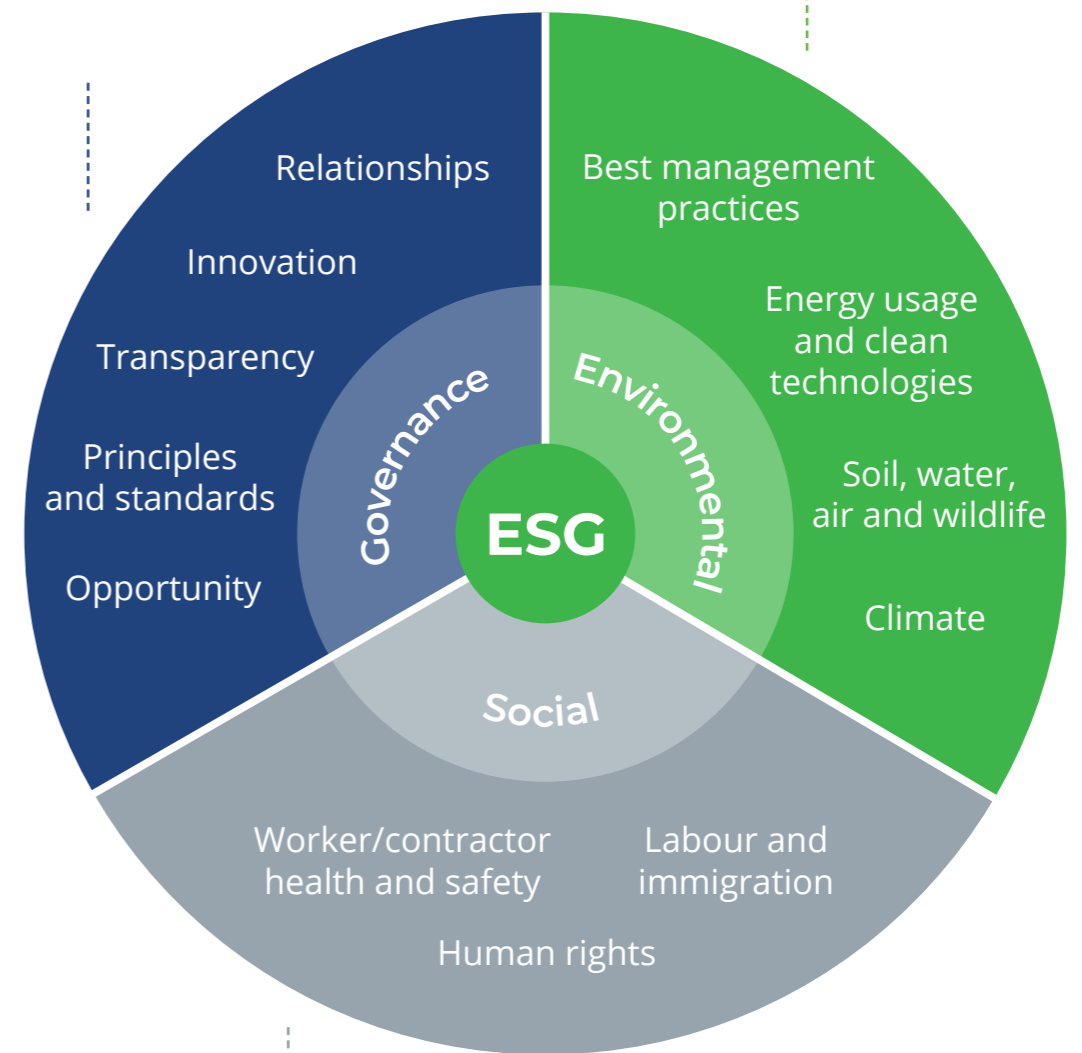
## Our corporate sustainability focus covers three core dimensions according to an ESG framework:

### Governance

We aim to strengthen governance through clear accountability at board level, transparent management structures, and robust practices to prevent corruption and enhance data security

### Environmental

We are committed to addressing climate change, reducing emissions, enhancing energy and water efficiency, and protecting biodiversity.



### Social

We support diversity, equality, and inclusion while fostering employee engagement and customer satisfaction in alignment with international human rights and labour standards.

# Corporate sustainability at Invacare

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## Governance and oversight

In 2025, Invacare strengthened the foundations of its sustainability governance, ensuring that our long term ambitions are supported by clear structures, informed decision making and shared accountability. As we advanced our sustainability journey, we deepened our understanding of the issues that matter most to our stakeholders through our double materiality assessment and used these insights to shape a more focused and forward looking strategic direction.

Building on this work, we began developing a renewed corporate sustainability strategy, designed to align with global expectations, emerging regulations and the evolving needs of our users and communities. This strategic direction is being embedded across the organisation, supported by strengthened leadership involvement and clearer roles and responsibilities.

A key part of this evolution has been enhancing our governance and oversight mechanisms. Throughout 2025, we worked to establish more robust processes for monitoring, communication and continuous improvement, ensuring that sustainability considerations are integrated into everyday operations rather than treated as a parallel initiative. These efforts are helping us build a culture where sustainability awareness and competence are shared across teams, supported by organisation wide training and clearer expectations.

As we move forward, these strengthened governance structures will guide the development of supporting policies, procedures and performance indicators, ensuring that our sustainability commitments translate into measurable progress. Together, these steps mark a shift toward a more mature, accountable and strategically aligned approach – one that positions Invacare to create long term value responsibly and sustainably.

## Greenhouse Gas Emissions

Invacare has conducted a greenhouse gas (GHG) inventory in accordance with the GHG Protocol, covering direct emissions (Scope 1) and indirect emissions from purchased energy (Scope 2).

Calculations are based on actual energy consumption data (e.g. invoices, metering and internal reporting) and standardised emission factors to ensure consistency and transparency.

### Methodology and scope

Scope 1 includes direct emissions from owned or controlled sources, mainly stationary combustion.

Scope 2 includes indirect emissions from purchased electricity, calculated using a location-based approach reflecting national energy mixes.

### Key findings

- Scope 2 represents the vast majority of emissions (>99%)
- Electricity use is the main driver
- Emissions vary depending on geographic energy mix
- Scope 1 emissions are limited

### Transparency and value chain relevance

Public data on national energy mixes is used to support transparency and identify energy-related risks in the value chain.

### Forward-looking actions

Invacare will continue to:

- reduce energy consumption
- increase the share of low-carbon electricity
- improve data quality and monitoring

The company is also developing systems and processes to enable reporting of Scope 3 emissions starting from 2026.



## Life Cycle Assessment (LCA) and Product Carbon Footprint

Invacare conducted LCAs for selected products (e.g., beds, wheelchairs, mattresses and patient handling equipment, totaling 11 products), covering the full life cycle from raw materials to end of life.

Product carbon footprints (PCF) were calculated in line with ISO 14067:2018, based on 2024 data, and verified with an independent third party to ensure transparency and methodological consistency.

Methodology and scope	Key emission drivers	Use of results	Uncertainty
<p>The assessments include:</p> <ul style="list-style-type: none"> <li>• inbound materials and transport</li> <li>• manufacturing and assembly</li> <li>• distribution</li> <li>• product use (including energy)</li> <li>• end of life (recycling and disposal)</li> </ul> <p>Standard emission factors and databases were applied.</p>	<p>Main sources of emissions are:</p> <ul style="list-style-type: none"> <li>• materials (especially metals and plastics)</li> <li>• manufacturing energy use</li> <li>• transport</li> <li>• use phase of electric products</li> </ul> <p>These represent key climate related risks in the value chain.</p>	<p>The results are used to:</p> <ul style="list-style-type: none"> <li>• identify emission reduction opportunities</li> <li>• support circular and resource efficient product development</li> <li>• improve data quality and reporting</li> <li>• increase transparency to stakeholders</li> </ul>	<p>Some uncertainty exists due to data and assumptions but does not materially affect conclusions.</p> <p>Invacare will continue to improve data quality and methodologies</p>

## Corporate sustainability at Invacare

– Continued

### User Safety and Post Market Responsibility

At Invacare, ensuring the health, safety and well-being of the people who depend on our products is a core pillar of our sustainability commitment. Safe products are fundamental to social responsibility, ethical business conduct and long term value creation. Through our Vigilance Reporting framework, external stakeholders can confidentially report safety concerns, enabling transparent dialogue and continuous improvement across our value chain.

Between 1 January and 31 December 2025, we recorded 284 vigilance cases, including 14 fatalities and 99 injuries. Most incidents were associated with Manual Wheelchairs, Power Wheelchairs, Hygiene products, and Safe Patient Handling equipment.

In response to identified risks, we initiated two Field Safety Corrective Actions for Safe Patient Handling products to reinforce safe and correct use. Insights from vigilance reporting and post market surveillance directly inform product enhancements, strengthen risk management processes and support more sustainable product lifecycles.

By proactively monitoring product performance and acting on reported concerns, Invacare advances its commitment to protecting users, supporting caregivers and delivering positive social impact. Vigilance is not only a regulatory requirement – it is a cornerstone of responsible innovation and sustainable business practice.

### Partnering to provide mobility to people in need

Around 80 million people worldwide need a wheelchair, yet many live in under resourced nations where access to this essential mobility aid is limited or out of reach. Without mobility, people face isolation, reduced opportunities, and barriers to participating in everyday life. At Invacare, we believe sustainability begins with people – with ensuring that everyone has the chance to live with dignity, independence, and hope. This belief is at the heart of our partnership with **Free Wheelchair Mission**.

Our mission has always been to improve quality of life and Make Life's Experiences Possible for people with mobility challenges. But for us, sustainability is not just a strategy – it is a responsibility. It means using our expertise, our resources, and our global reach to create long lasting, positive change in communities around the world. Supporting Free Wheelchair Mission is one of the ways we bring this commitment to life.



Free Wheelchair Mission is a humanitarian non profit organisation that designs and manufactures wheelchairs at no cost for people with disabilities living in under resourced nations. Since 2001, they have distributed more than 1.5 million wheelchairs, with a goal of reaching three million by 2035. Their work reflects a simple truth: sustainable progress must include mobility, access, and inclusion for all.

Through our collaboration, Invacare shares product development expertise to help ensure that wheelchairs are safe, durable, and built to last. This exchange strengthens the long term quality of the wheelchairs distributed worldwide – a meaningful contribution to sustainable impact.

Together, we developed the **GEN 4 JOY** wheelchair, a foldable, cost effective model available in more sizes to meet diverse needs. By expanding access to mobility, the GEN 4 JOY supports independence, dignity, and participation in community life – all essential pillars of social sustainability. Its recognition with a **Silver Anthem Award 2025** is a testament to what can be achieved when innovation and compassion come together.



Since 2024, we also supported Free Wheelchair Mission through the **Move for Mobility** initiative. Each May, employees and partners around the world come together to get moving, raise awareness, and help fund wheelchairs for people who need them most. It is a reminder that sustainable change grows stronger when many people unite behind a shared purpose.

Participating in Free Wheelchair Mission trips has brought this work even closer to us. This year, a cross-functional team from various Invacare entities around the globe traveled on a mission trip to Jamaica to provide wheelchairs to people in need.

Working alongside colleagues and local partners to deliver and fit wheelchairs made this mission even more meaningful with personal connection. Seeing someone take their first independent movement, witnessing a family's relief, or feeling the joy that mobility brings – these moments stay with us. They remind us why people centered, community driven action matters.

These experiences reinforce a simple truth: sustainability is about people. It is about empowering individuals, strengthening communities, and creating opportunities that last. Our partnership with Free Wheelchair Mission reflects this broader vision and deepens our commitment to building a more inclusive, compassionate, and sustainable future.

## Corporate sustainability at Invacare

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### Local Social and Community Initiatives

Across Invacare, our teams continued to strengthen social impact and community engagement through initiatives that promote inclusion, wellbeing and accessibility. These efforts reflect our belief that supporting people extends beyond the products we design and into the everyday environments where our colleagues, customers and communities live, work and connect.

Throughout the year, we deepened our commitment to inclusion and accessibility by collaborating with organisations dedicated to rehabilitation, disability awareness and social participation. These partnerships allowed us to engage directly with users, clinicians and community groups, helping amplify the voices of people with disabilities and contributing to a more inclusive society.

Within our workplaces, we continued to build a culture where wellbeing and respect are central. Awareness initiatives—ranging from disability immersion experiences to mental health first aid and harassment prevention—helped employees better understand the diverse needs of colleagues and customers. Access to professional psychological support, along with training on healthy work practices, reinforced our commitment to creating safe and supportive working environments. New onboarding approaches and cross team engagement activities further strengthened connection, motivation and shared purpose among employees.

Wellbeing remained a priority, with initiatives that encouraged physical activity, healthier lifestyles and stronger social bonds. Inclusive sports activities, fitness and wellbeing platforms, and awareness events helped foster a sense of community while promoting healthier habits. These efforts also supported our broader ambition to integrate wellbeing into everyday work life, not as an add on but as part of how we care for our people.

Our teams also contributed to community wellbeing through charitable initiatives, donations and participation in local events. Whether supporting veterans, improving accessibility at cultural festivals, contributing to child welfare programs or backing emergency response services, these actions helped ensure that people of all abilities can participate fully in community life.

Together, these initiatives demonstrate how Invacare's local teams bring our purpose to life in meaningful ways. By promoting inclusion, supporting vulnerable groups and strengthening community connections, we continue to build positive social impact that extends far beyond our products and into the communities we proudly serve.



### In Partnership with Sunnaas Foundation

Invacare Norway collaborate and work in partnership with the Sunnaas Foundation, which focuses on active rehabilitation for individuals who are either born with a disability or have acquired an injury.

This is a long-standing partnership, primarily through our Kuschall active wheelchair market and more recently with our Alber power add-on solutions, scooters, and Vicair cushions.

Representing an important part of our corporate social responsibility, contributing to better accessibility and inclusion in society, and helping to give a voice to people with disabilities.

Through this partnership, we engage with key customers, innovative users, and gain access to an important channel into the political arena.

Read more: <https://www.sunnaasstiftelsen.no/>



**SUNNAASSTIFTELSEN**  
2006 - 2026

## Corporate sustainability at Invacare

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### DuoDay

On November 21, Invacare France took part in the DuoDay for the third time, a national initiative held as part of the European Week for the Employment of People with Disabilities (SEEPH). The day offered opportunities for meaningful exchanges, discovery of diverse career paths, and greater awareness around inclusion. It remains a valuable and enriching experience for everyone involved.

### QVCT Awards

The QVCT Awards recognise companies for their initiatives in **quality of work life and working conditions**, highlighting concrete actions that promote well-being, inclusion, and team cohesion within organisations.

Invacare was honoured to receive a **Diversity & Inclusion Award**, in recognition of its concrete actions to foster inclusion and employee engagement.

Among these initiatives:

- Promoting **sports within the company**, a powerful tool for team cohesion and social connection.
- Presenting the **Internal Sports Association of Invacare (ASIF)**, which organises sports events open to all employees, helping to **break down hierarchical barriers**, get to know each other better, and strengthen team spirit.
- Highlighting the **“Wheelchair Basketball”** activity offered to employees, promoting **inclusive sport and disability awareness**.

These initiatives reflect Invacare’s commitment to a **welcoming, inclusive work environment that fosters collaboration and cohesion** among all employees.



# Our operations, policies and guidelines

## Working conditions at Invacare

### Employee well-being, health, and safety.

#### Health and Safety Management System:

Our organisation maintains a comprehensive Health and Safety Management System (HSMS) implemented across 100% of our operational sites and which applies to all employees, including part-time and temporary staff. The HSMS provides a structured approach to managing occupational health and safety risks and ensuring compliance with all relevant regulatory requirements. It includes formal procedures for incident reporting, audits, corrective actions, and continuous improvement.

#### Policies and Initiatives:

We have implemented a range of well-being programs that address both physical and mental health. These include:



Access to confidential mental health counselling and employee assistance programs (EAPs).



Stress management workshops and mindfulness training.



Flexible work arrangements and telecommuting options to promote work-life balance.



Health promotion campaigns such as ergonomic assessments, and wellness challenges.

These initiatives are regularly reviewed and adjusted based on employee feedback and health trend data.



### Risk Assessment and Prevention

Risk identification and mitigation are embedded in our daily operations through proactive assessments, regular site inspections, and job safety analyses. All employees receive mandatory health and safety training upon hiring, with annual refreshers and targeted training for high-risk roles. Emergency preparation is supported by regular evacuation drills, and access to first-aid trained personnel and equipment across all locations.

### Stakeholder mapping and engagements

Invacare has mapped stakeholders across its value chain and prioritised key stakeholders based on impact and risk. Engagement has been conducted with selected stakeholders, particularly customers and suppliers, to incorporate external perspectives.

The dialogue highlights increasing expectations related to human rights, working conditions, supply chain transparency, and reduced climate impact and circularity. Risks have been identified in the supply chain, particularly linked to subcontractor oversight.

Invacare also maintains structured internal communication and employee engagement, including sustainability communication via Thrive, regular town halls, and employee surveys. Employees are further actively involved in health and safety governance through structured safety committees at local and corporate levels, quarterly meetings, and anonymous feedback channels for reporting risks and improvement suggestions.

\*Invacare Production System

# Diversity, equity, and inclusion



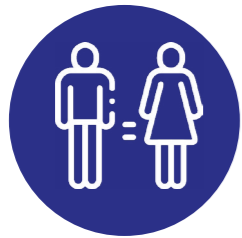
## Policy and governance

We are committed to promoting diversity, equity and inclusion (DEI) across all operations. Our DEI framework is embedded in our Code of Conduct and HR policies, ensuring alignment with applicable regulations and recognised best practices. Policies are subject to regular review and continuous improvement.



## Workforce diversity and representation

Increasing diversity at all organisational levels remains a strategic priority. We support this through structured talent management processes, including mentorship, leadership development and succession planning, with a focus on equal access to career opportunities.



## Equal opportunity and fair treatment

We maintain processes to support fair and unbiased decision-making across the employee lifecycle. This includes training in inclusive leadership, transparent performance evaluation criteria, and established channels for reporting and addressing concerns.

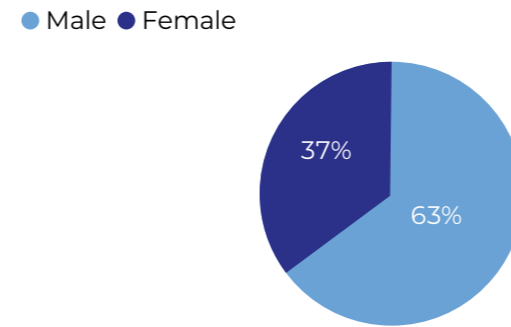


## Accessibility and inclusion

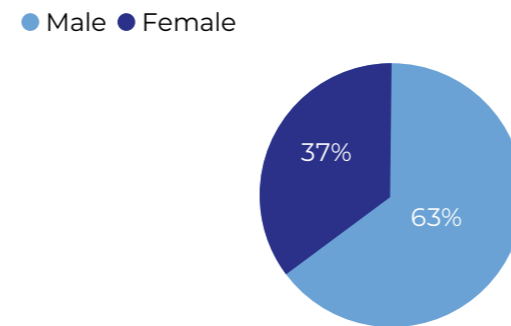
We aim to provide an accessible and inclusive working environment. Reasonable accommodations are made based on individual needs, and our workplaces are continuously assessed against relevant accessibility standards. Awareness initiatives are conducted to strengthen inclusive behaviours across the organisation.

## Gender distribution across all organisational levels, including senior management

**Gender repartition**  
EMEA December 2025



**Gender repartition**  
EMEA April 2025

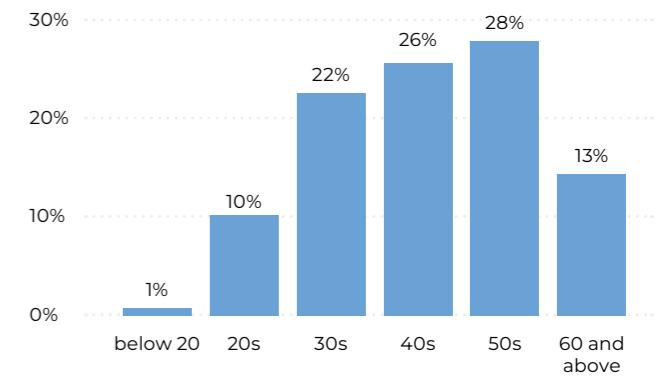


**Gender repartition**  
EMEA November 2024

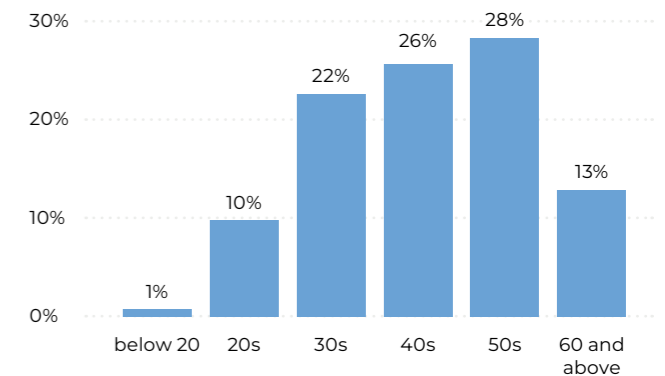


## Age distributions of employees

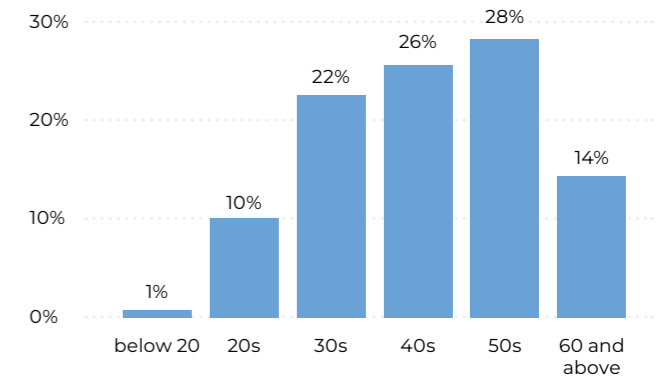
**Age repartition**  
EMEA December 2025



**Age repartition**  
EMEA April 2025



**Age repartition**  
EMEA November 2024



# Working conditions at Invacare

– Continued

## Training and development programs

### Training Strategy

Our organisation prioritises employee growth through a structured training and development strategy aligned with business objectives and future workforce needs. The primary goals are to enhance employee performance, support career progression, and ensure our teams are equipped with the necessary skills to adapt to a rapidly evolving market. Training plans are integrated into our strategic workforce planning and reviewed annually to ensure relevance and impact.

### Programs Offered:

We offer a broad spectrum of training programs, including:

- Onboarding Programs to support new hires with role-specific knowledge, organisational culture, and compliance training.
- Technical and Functional Training tailored to specific job functions to maintain operational excellence and compliance standards.
- Leadership Development Programs aimed at cultivating future leaders through mentorship, coaching, and executive training sessions.
- Continuous Learning Opportunities via e-learning platforms, internal knowledge-sharing events.

### Performance Reviews:

Employees undergo formal performance and career development reviews twice per year, supplemented by regular check-ins with direct supervisors. These reviews focus on setting and evaluating goals, identifying development needs, and mapping personalised growth plans.

### Evaluation:

We evaluate the effectiveness of our training programs through participant feedback surveys, post-training assessments, and performance data analysis. Adjustments are made regularly based on these insights, including updating content, delivery methods, or program structure. We also benchmark satisfaction scores and participation rates to measure engagement and value.

## Working conditions in the value chain

### Labour practices and human rights in the supply chain

We maintain a longstanding Code of Conduct for our own operations and a Supplier Code of Conduct that explicitly references the ILO Core Conventions and the United Nations Universal Declaration of Human Rights. All suppliers are contractually required to adhere to these principles.



## Double Materiality Assessment (DMA)

In 2025, Invacare conducted a Double Materiality Assessment (DMA) to identify key sustainability-related impacts, risks, and opportunities across its operations and value chain, in line with CSRD and ESRS.

The assessment included internal analysis and engagement with external stakeholders such as customers and suppliers, supported by a structured stakeholder mapping process.

The results indicate increasing regulatory and customer expectations, as well as a need to strengthen sustainability integration. Key material topics include climate impact, circularity, and social risks in the supply chain, particularly related to labour conditions and human rights.

The analysis also highlights elevated risks in the supply chain—especially among indirect suppliers – due to limited transparency and varying levels of maturity.

As a result, Invacare has identified a need to strengthen governance, risk management, and due diligence processes to comply with the Norwegian Transparency Act and meet stakeholder expectations.



### Internal due diligence processes

We conduct workplace inspections, so-called 'safety rounds', at regular intervals defined by each unit. These inspections, managed by our HR department, cover both office and production sites and aim to identify and mitigate operational risks and opportunities for improvement.

### External due diligence processes and supplier engagement

Invacare applies a structured, risk-based approach to supplier due diligence aligned with the OECD due diligence framework. The process includes supplier mapping, risk assessment, mitigation, monitoring and communication, and is integrated into the company's sustainability governance.

Risk identification is supported by external indices such as the ITUC Global Rights Index, WorldRiskIndex and political stability indicators, combined with internal supplier data and screening against conflict-affected and high-risk areas (CAHRA).

All suppliers are required to comply with Invacare's Supplier Code of Conduct, based on the ILO Core Conventions and the UN Guiding Principles on Business and Human Rights. Compliance is monitored through supplier assessments, ESG surveys and audits. Identified non-conformities are addressed through corrective action plans with follow-up until closure.

In addition to social and governance risks, Invacare has strengthened its due diligence related to environmental impacts in the value chain, particularly transport and logistics. Initial assessments indicate that transport represents a significant share of value chain emissions, reflecting reliance on external logistics providers.

Data availability and quality remain key challenges, with a significant portion of emissions data currently based on estimates due to limited primary data from logistics providers. This aligns with broader challenges related to supplier ESG maturity and data reliability. To address these gaps, Invacare engages with logistics partners to improve data coverage, consistency and alignment with recognised methodologies, while gradually strengthening reporting requirements.

This work enhances visibility of environmental risks and supports the ongoing development of due diligence processes aimed at identifying, preventing and mitigating adverse impacts in the value chain.

### Key risks – summary

- Elevated human rights and labour risks in parts of Asia (e.g. China, Vietnam, Taiwan, India)
- Risks related to working conditions, wages and freedom of association
- Geopolitical and conflict-related risks, including restrictions on sourcing from certain regions
- Climate-related risks linked to energy use and indirect emissions (Scope 2)
- Environmental risks in the value chain related to transport emissions (Scope 3), including reliance on external logistics providers and limited data availability
- Variations in supplier ESG maturity and data quality

## Key risks

Invacare's due diligence assessments identify priority risks of adverse impacts on human rights, labour conditions, and the environment, primarily within the supply chain. Risks are assessed and prioritised based on severity and likelihood in line with the OECD risk-based approach.

The most significant risks are related to suppliers operating in higher-risk regions, particularly in parts of the Asia-Pacific region, where challenges may arise in relation to working conditions, labour rights, and health and safety.

Additional risks include geopolitical instability and conflict exposure, as well as climate-related risks linked to energy use and indirect emissions (Scope 2). Environmental risks in the value chain have also been identified in relation to transport and logistics (Scope 3), reflecting reliance on external service providers and associated challenges in data availability and transparency. Variations in supplier ESG maturity and limited availability of reliable data also present challenges for effective risk management.

Overall, approximately 75–80% of the supplier base is assessed as low risk, while 20–25% is classified as medium to high risk. These risks are continuously monitored and addressed through the company's due diligence and mitigation processes.

During the reporting period, no severe or material adverse impacts were identified. Any minor non-conformities identified through supplier assessments were addressed through corrective action measures.

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Transparency Report 2025

29/06/2026

Invacare International GmbH  
Neuhofweg 51  
4147 Aesch BL  
Switzerland

