

Sustainability Report 2025/26



Sustainability Report

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Sustainability at Sonova

Sustainability at Sonova is rooted in our purpose: improving lives through better hearing, while acting responsibly and creating value beyond financial performance. It is not a parallel agenda, but integral to how we deliver long-term impact.

The need is clear: more than 1.5 billion people worldwide live with some degree of hearing loss, yet access to hearing care remains limited. While over 400 million people could benefit from hearing aids, adoption remains low, and untreated hearing loss is increasingly linked to broader health and social challenges.

As the global leader in innovative hearing care solutions, Sonova focuses on improving access, raising awareness, and reducing barriers to care across all stages of life. Guided by our ambition to positively impact 30 million people by 2030/31, sustainability is central to our strategy and long-term value creation for society.

Highlights 2025/26

<p>Employees worldwide (FTEs)</p> <p>>18,000</p>	<p>Scope 1, 2 and 3 greenhouse gas emissions</p> <p>-20.5%</p> <p>CO₂e emissions compared to 2019/20</p>	<p>Supplier coverage of direct material spend</p> <p>81%</p> <p>assessed through Ecovadis</p>
<p>Employees engaged in the Global Learning Week</p> <p>>4,800</p>	<p>Energy consumption per FTE</p> <p>-1.0%</p> <p>Compared to 2024/25</p>	<p>Improvement of CI reliability rate</p> <p>14%</p> <p>Compared to 2024/25</p>
<p>Employee Code of Conduct trainings completed on time</p> <p>97.6%</p>	<p>HCPs trained in low- and middle-income countries via SIHA program¹</p> <p>554</p>	<p>Renewable electricity across our global operations</p> <p>100%</p>

¹ Swiss International Hearing Academy (SIHA) Hearing Care Professionals (HCPs)

Recognitions, frameworks and initiatives supported

Sonova continued to be recognized by leading ESG rating agencies and included in prominent sustainability indices during the 2025/26 financial year. Sonova's reporting on our ESG performance is made in accordance with several global reporting frameworks to improve transparency and comparability.

ESG ratings and indices



Ranked in the 98th percentile in the health care equipment and supplies industry in 2025 and included in the 2026 S&P Global Sustainability Yearbook; Constituent of the Dow Jones Best-in-Class World index.



Ranked 1st and categorized as low-risk in the 2025 Sustainalytics ESG risk ratings in the medical device subindustry.



Rated "Prime" with a score of "B" in the 2025 ISS ESG Corporate Rating, placing Sonova in the top 2% of the health care equipment and supplies industry.



Awarded a CDP score of "B" in the 2025 climate change rating.



Received the EcoVadis Gold rating, ranking in the top 5% of all rated companies.

Frameworks and initiatives supported



Sonova's ESG Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards since 2012/13.



Sonova has applied the TCFD framework for climate-related risk reporting since 2021/22.



Sonova has used the SASB standard for medical equipment and supplies since 2020/21.



Since 2016, Sonova has been committed to the United Nations Global Compact and its principles covering human rights, labor, the environment, and anti-corruption.

ESG rating results are based on independent third-party assessments. Further information on recognition and applicable disclaimers is available on our website: <https://www.sonova.com/en/external-recognition>

Basis for preparation

The Sustainability Report provides all stakeholders with information on Sonova's sustainability approach and progress. It forms part of our Annual Report, together with the [Financial Report](#) and [Business Report](#), and the sub-reports: the [Corporate Governance Report](#) and [Compensation Report](#). The report outlines how Sonova governs, manages, and implements sustainability, including performance measures and progress against ESG targets. It was published on 18 May 2026, approved by Sonova's Board of Directors, and is subject to a non-binding advisory vote at the Annual General Meeting on 16 June 2026.

GRI 2-3

The report is prepared in accordance with the Swiss Code of Obligations Art. 964b and related ordinances. We also adhere to the requirements of the Swiss Code of Obligations Art. 964j-I for Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labor. Information about the relevant disclosures and exemptions can be found in the [Swiss Code of Obligations \(Art. 964b\)](#) and the [Climate-related financial disclosure content index](#).

The report, in combination with the 2025/26 [Business Report](#) and [Financial Report](#), has been prepared in accordance with the Global Reporting Initiative's (GRI) 2021 Standards and forms an integral part of Sonova's UN Global Compact Communication on Progress. It follows standards and frameworks, including Sustainability Accounting Standards Board (SASB) standards, United Nations Sustainable Development Goals (SDGs), and UNGC 10 principles. Please see our content indices for further information: [GRI content index](#), [SASB content index](#), and [SDG and UNGC content indices](#). Sonova has taken into consideration the EU "Stop-the-Clock" Directive (EU 2025/794), which postpones the application of certain EU Corporate Sustainability Directive (CSRD), EU Taxonomy, and EU Corporate Sustainability Due Diligence Directive (CSDDD) obligations while legislative simplification is ongoing. In view of this development and continued interpretative uncertainties, Sonova has decided to discontinue voluntary EU Taxonomy-eligibility disclosure for the 2025/26 financial year. At the same time, the company remains committed to achieving full European Sustainability Reporting Standards (ESRS) compliance and has already implemented reporting of selected ESRS disclosures, as reflected in the [ESRS content index](#).

Sonova Holding AG is the ultimate parent company of Sonova. It is a limited liability company listed on the SIX Swiss Exchange and is headquartered in Stäfa, Switzerland. Sonova is the global leader in innovative hearing care solutions. As a vertically integrated company across its Wholesale, Retail and Cochlear Implants businesses, Sonova operates through the brands Phonak, Unitron, AudioNova and Advanced Bionics as well as recognized regional brands. In March 2026, Sonova took the decision to divest its Consumer Hearing Business and started a structured divestment process. Further information can be found in the [Our strategy](#) section.

GRI 2-1, GRI 2-2

This report has been prepared on the same consolidated basis as the financial statements, except for the Consumer Hearing business which is shown separately as discontinued operations in the 2025/26 financial statements but is included in all sustainability disclosures. The report includes Sonova Holding AG as well as the domestic and foreign subsidiaries over which Sonova Holding AG exercises control (for details refer to [Note 1.2 of the financial statements](#) and [Note 7.6 List of significant companies](#) in the 2025/26 Annual Report). For companies acquired, the data is included as of date of acquisition. The Sustainability report is published annually and follows Sonova's financial year from 1 April to 31 March. Information regarding the consistency of data and details on assumptions, calculation methodologies, approximations, and judgements are further explained in the [Sustainability notes](#).

Ernst & Young Ltd (EY) provided limited assurance on selected performance metrics presented in this Sustainability report. EY is the external statutory auditor of Sonova. All assured figures are highlighted in the Sustainability report with "► [Data externally assured \(limited assurance\)](#)". Details about the scope of the 2025/26 assurance can be found in the [Independent assurance report](#).

GRI 2-5

For questions related to this Sustainability report, please contact Sonova, Laubisrütistrasse 28, 8712 Stäfa, Switzerland. Phone: +41 58 928 01 01 | Email: sustainability@sonova.com

Stakeholder engagement

Sonova is committed to active and ongoing engagement with its stakeholders. We foster open and meaningful dialogue, recognizing the essential role stakeholders play in creating shared value and supporting sustainable growth across our business, products, and services. Insights from stakeholder engagement are reviewed regularly and inform both operational and strategic decision-making. Key stakeholder engagement topics are reported to Group Executive Management and the Board of Directors through designated committees or leadership teams at Group or business level.

SDG 17.16

GRI 2-29

Key stakeholders	Engagement methods and purposes	Engagement outcomes
Employees	<ul style="list-style-type: none"> Regular employee surveys twice per quarter to gather feedback on workplace and employee experiences Performance management to better execute strategy by aligning and elevating individual performance Cross-functional team workshops for continuous improvement input and to facilitate collaboration Town halls, intranet, and employee resource group exchanges to promote open dialogue and connect to Sonova's business context Dialogue with employees' representatives and unions to support fair labor practices 	<ul style="list-style-type: none"> Improve workplace and update talent management practices Better business outcomes and improved talent retention and succession Improved processes and better understanding of Sonova's operating model Transparent communications and better alignment to Sonova strategy and priorities Compliance with local labor law
Consumers and end-users	<ul style="list-style-type: none"> Direct consumer support via several channels (e.g., phone, in-store and sales representatives, apps, and online) to gather feedback and address inquiries or issues Surveys to improve consumer satisfaction and product and service experiences Community interactions such as HearingLikeMe.com, HearingJourney™, and mentorship programs with cochlear implant mentors to provide supportive communities and inspire consumers 	<ul style="list-style-type: none"> Improve product and service quality Influence product design and feature Identify trends and leverage data for new products and services
Customers and insurers	<ul style="list-style-type: none"> Satisfaction surveys and customer loyalty programs to improve customer satisfaction Product and service training programs to equip and train customers Customer support via several channels (e.g., phone, sales representatives, apps, and online) to gather feedback and address inquiries or issues Advisory board initiatives to support product development across various domains Engagement with governmental and social institutions, including participating in tenders 	<ul style="list-style-type: none"> Improve product and service quality Influence product design and features Improve product and service training resources Improve accessibility approaches
Suppliers	<ul style="list-style-type: none"> Communication of Sonova's sustainability expectations throughout the supply cycle, and integration of these in supplier selection, evaluation, and contract terms Supplier engagement, capability building, and corrective action plans for relevant suppliers on priority topics (risk, decarbonization, responsible sourcing) Remote audits combined with on-site visits to drive focus and improve supplier sustainability performance 	<ul style="list-style-type: none"> Track ESG improvements, and corrective and risk mitigation action plans Enhance supplier engagement and sustainability performance Improve product quality and feedback mechanisms
Shareholders and financial communities	<ul style="list-style-type: none"> Publication of semi-annual and annual report as well as investor media releases to ensure transparency of current financial performance and other relevant developments Annual General Shareholders' Meeting to foster governance, accountability, and dialogue Roadshows, conferences, events, investor questionnaires, emails, and meetings to engage with existing and potential shareholders ESG rating participation to communicate sustainability strategy and performance 	<ul style="list-style-type: none"> Improve transparency and reporting Address questions and concerns Identify ESG trends and priorities
Academia and opinion leaders	<ul style="list-style-type: none"> Participation and collaboration in research projects and scientific publications to advance scientific knowledge and clinical best practice Internships and thesis project opportunities for students to support academic growth and research Serving on academic advisory boards to contribute to, and engage with, the scientific community 	<ul style="list-style-type: none"> Integrate outcomes into product and service strategies Build long-term partnerships Assure valid evidence for solution performance Apply findings to clinical practice Support skills development
Regulators	<ul style="list-style-type: none"> Compliance reporting and documentation to ensure compliance with regulatory requirements and to safeguard product safety and effectiveness Sharing specialist knowledge in industry working groups and committees to support regulators to ensure high product quality 	<ul style="list-style-type: none"> Ensure alignment with regulatory standards Generate improvements based on feedback Improve internal processes and influence policy

Additional important stakeholders include media, competitors, community representatives and NGOs. In addition, Sonova's SpeakUp platform allows stakeholders who know of or suspect a violation of applicable laws, regulations, the [Code of Conduct](#), or internal policies and procedures, to report it.

Double materiality assessment

Sonova performs a full double materiality assessment (DMA) every third year, involving a wide range of stakeholders chosen for their interest in, or influence on, Sonova's business model and strategy. In the intervening years, we conduct an internal review of the previous assessment. In the 2023/24 financial year, we performed a full DMA involving over 100 internal and external participants. The 2025/26 DMA builds on the 2023/24 and 2024/25 assessment results, which we reviewed and adjusted with input from 21 internal topic managers and experts. The DMA covers the Sonova Group, including all businesses and its value chain. In the coming financial year, we will conduct a full DMA, together with the update of our sustainability framework. Further details can be found in the [Sustainability strategy and governance](#) section.

In the 2025/26 financial year, we conducted the DMA by completing the following four steps:

1. Input factors review: We used the shortlisted topics from prior years' DMAs, which were mapped to the European Sustainability Reporting Standards (ESRS) topics listed under Application Requirement (AR) 16 at the sub-topic level. The first step of the 2025/26 DMA was a structural review of the existing input factors: we examined Sonova's corporate strategy to identify evolving business priorities and objectives that could influence material topics, and analyzed the value chain to confirm that key activities and their impacts remained fully captured. We also reviewed our stakeholder mapping to ensure that all relevant groups and expectations were represented. We conducted a regulatory scan to identify new and emerging Sustainability requirements, analyzed industry trends, and benchmarked our material topics through a peer review.

GRI 3-1

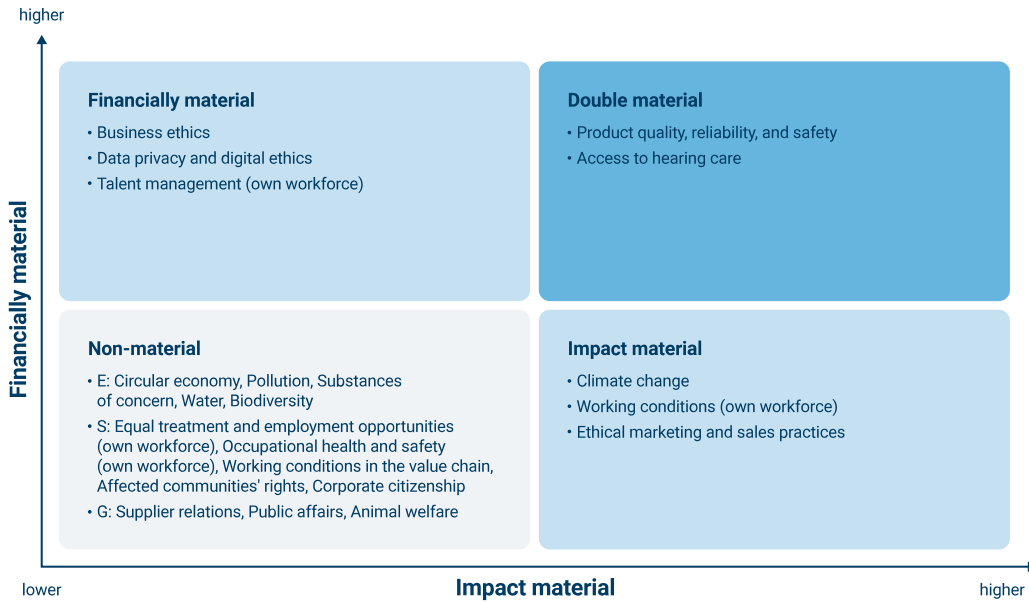
2. Review of impacts, risks, and opportunities (IROs): In the next stage of the 2025/26 DMA process, we reviewed the impacts, risks, and opportunities (IROs) identified during 2024/25 DMA. The Corporate Sustainability team first conducted targeted desk research to analyze the existing IROs. Afterwards, the team and 21 internal topic managers and experts jointly reviewed each IRO, determining whether it continued to reflect actual or potential impacts and whether its associated financial risks and opportunities were still appropriately linked. As part of the review, we updated the IRO wordings, merged related IROs to improve coherence, recalibrated the IRO scores and added one additional opportunity.

3. Review of materiality calculation: We then re-evaluated the score assigned to each IRO in 2024/25. The topic owners reviewed the previous scores and confirmed or modified them as appropriate, applying uniform scoring methodology to ensure consistency. Topic experts used a scoring format for materiality with a scale of 1 – 5, 5 being the highest. The criteria considered for impact materiality were severity and likelihood, where severity is made up of scale, scope, and, for negative impacts, irremediability. The criteria considered for financial materiality (risks and opportunities) were magnitude and likelihood, and risks were assessed without taking into account existing or planned mitigating actions. This is in line with Sonova's enterprise risk management (ERM) risk assessment process, and individual risk thresholds applied when identifying sustainability risks corresponded to the thresholds applied in ERM. Connections between potential negative impacts and risks were discussed and analyzed with the topic experts. To calculate severity of impacts, we took the average score across scale, scope, and irremediability. We conducted a sense-check to ensure that no negative human rights impacts were masked by taking an average score, understanding that severity (with a particular focus on irremediability) should take precedence over likelihood. We took into account the results from existing due diligence processes in both impact identification and assessment. We defined the topic scores by the highest-scoring IRO related to each topic. The materiality threshold was defined to account for all topics that scored 'high' materiality on one of the two perspectives. This means that the threshold was set at 20 and above for IROs, based on the relative distribution of topics to ensure the appropriate extent of disclosures. Upon conclusion of the DMA process, we mapped the material topics against the ERM risk landscape.

4. Governance review and approval: In the final stage of the 2025/26 DMA process, the updated list of material topics, the reviewed IROs and the scoring results underwent governance review and approval by Sonova's senior leadership. The ESG Council and the Group Executives

reviewed the process and its findings, providing input on strategic alignment and relevance. The process concluded with the approval of the DMA by the Audit Committee.

Material sustainability-related impacts, risks, and opportunities (IROs)



The matrix and table above summarize the identified material topics and IROs. They relate to all of Sonova's business units and geographies, except when mentioned otherwise. More detailed information can be found in the topical sections throughout this report.

GRI 3-2

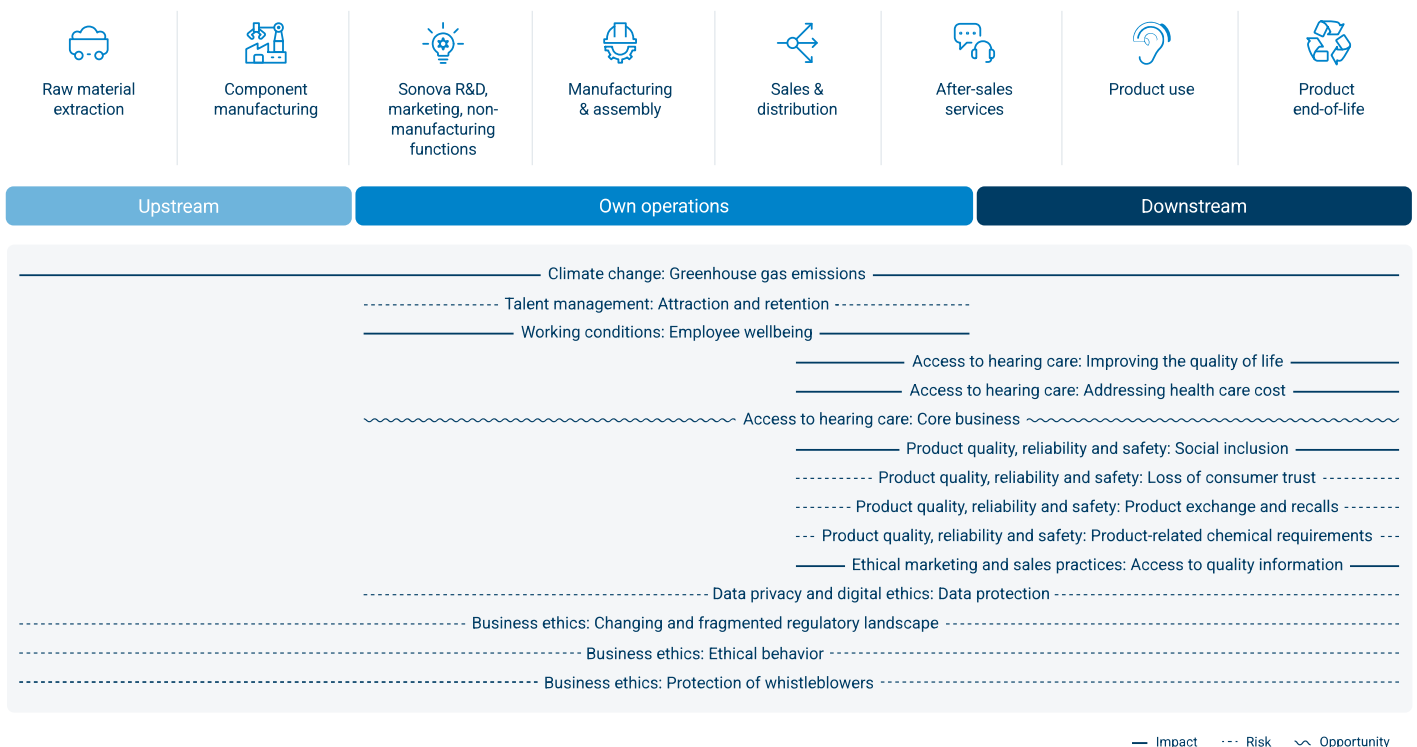
Material ESG topics and descriptions of IROs (in order of ESRS):

Sonova topic	IRO (risk assessed as if unmitigated)	Occurrence	Expected time horizon
Climate change (E1)	Negative impact: Greenhouse gas emissions Greenhouse gas emissions from energy used for own operations and production by suppliers contribute to climate change, leading to further negative environmental impacts.	Entire value chain	Increase in medium- to long-term
Talent management (S1)	Risk: Attraction and retention Lack of training and skills development as well as career and development opportunities could negatively affect talent recruitment and retention, hence negatively influence the ability to innovate, risking the viability of the business.	Own operations	Increase in medium- to long-term
Working conditions (S1)	Positive and negative impact: Employee wellbeing Sonova's working conditions can impact on employees and their families. Depending on the nature of this impact, this can have a stabilizing or destabilizing effect on the employees, their families and their communities.	Own operations	No change
Access to hearing care (S4)	Positive impact: Improving the quality of life Access to hearing care improves the quality of life of individuals with hearing loss through the provision of social, emotional, and cognitive benefits (e.g., social inclusion, economic productivity). Family members and carers can also be positively impacted.	Downstream	Increase in short-, medium-, long-term
	Positive impact: Addressing health care costs Untreated hearing loss can have harmful effects on health and wellbeing and is associated with high costs for our healthcare systems. By treating their hearing loss, users of hearing instruments and cochlear implants can maintain their wellbeing and potentially address health-related risks.	Downstream	Increase in short-, medium-, long-term
	Opportunity: Core business The provision of access to hearing care continues to be Sonova's core business and hence represents a significant business opportunity.	Own operations and downstream	Increase in short-, medium-, long-term
Product quality, reliability, and safety (S4)	Positive impact: Social inclusion Reliable, well-functioning products of Sonova's Cochlear Implants and Hearing Instruments segments, as well as the service delivery through the Retail business, can significantly contribute to the social inclusion of users of hearing instruments and cochlear implants. This, in turn, can also help raise awareness among other individuals with hearing loss who may also benefit from the technology.	Downstream	No change

Sonova topic	IRO (risk assessed as if unmitigated)	Occurrence	Expected time horizon
	Risk: Loss of consumer trust There could be a loss of sales and market share if customer and consumer trust is lost due to quality or safety concerns.	Downstream	No change
	Risk: Product exchanges and recalls If faulty or unreliable products enter the market there is a risk of costly repairs, fines, or product recalls.	Downstream	No change
	Risk: Product-related chemical requirements Legal requirements are becoming stricter and more fragmented, leading to a risk of non-compliance and subsequent fines.	Downstream	Increase in medium- to long-term
Ethical marketing and sales practices (S4)	Positive impact: Access to quality information Well informed HCPs, consumers, and care givers support greater empowerment and better health outcomes.	Downstream	Increase in short-, medium-, long-term
Data privacy and digital ethics (S4)	Risk: Data protection Non-compliance with data protection obligations may lead to financial fines and/or supervisory authorities ordering the suspension of specific processing activities.	Own operations and downstream	Increase in medium- to long-term
Business ethics (G1)	Risk: Changing and fragmented regulatory landscape The regulatory environment is evolving rapidly and becoming increasingly fragmented across markets. Failure to comply with existing or emerging regulations in a timely manner could result in reputational damage, fines, and loss of business.	Entire value chain	Increase in short-, medium-, long-term
	Risk: Ethical behavior Unethical business conduct may result in reputational damages, legal action, fines, loss of our licenses and loss of business.	Entire value chain	Increase in short-, medium-, long-term
	Risk: Protection of whistleblowers Whistleblowers play a critical role in upholding ethical conduct. Inadequate protection of whistleblowers may expose the company to reputational damage and legal risks.	Entire value chain	No change

Non-material short-listed topics included the following: affected communities’ rights, animal welfare, biodiversity, circular economy, corporate citizenship, equal treatment and employment opportunities, occupational health and safety, pollution, public affairs, substances of concern, supplier relations, water, and working conditions in the value chain.

The material DMA topics and the related IROs extend across Sonova’s businesses and strategy. Further information can be found in the [Our strategy](#) section. They can be mapped to the value chain as follows:



Changes since the previous reporting period

Changes in topics and materiality from the previous year to 2025/26 include:

- We renamed and amended "Diversity and inclusion" – used in the prior year assessment – to "Equal treatment and employment opportunities." The topic remains non-material and is included within the "Our employees" chapter.
- We included "Awareness raising on hearing health" as a subtopic under "Access to hearing care." Access to hearing care remains material.
- We re-assessed and rephrased the content of material IROs across the topics of "Climate change", "Working conditions", "Access to hearing care", "Ethical marketing and sales practices", "Data privacy and digital ethics", and "Business ethics".

Sustainability strategy and governance

Vision and values

Sonova’s vision is to create a world where everyone can enjoy the delight of hearing and live a life without limitations. This vision guides our strategy and underpins our approach to sustainable value creation.

GRI 2–6

Our core values form the foundation of Sonova’s corporate culture and shape how we conduct business, engage with stakeholders, and make decisions across the Group. They are shared by all employees, across every brand and region, and guide our actions in pursuing long-term growth while acting responsibly toward society and the environment.

- **We care:** We care for our employees, customers, and consumers, as well as our shareholders and society.
- **We drive innovation:** We courageously pioneer new ideas and approaches to come up with impactful innovations to delight customers and consumers.
- **We strive for excellence:** We act with agility. We aim to excel. We are continuously working on improving products, services, processes, and skills, to realize growth.
- **We take accountability:** We deliver on our commitments. We take accountability to provide outcomes in agreed quality and time, always acting with integrity.
- **We build the best team:** We team up. We grow talent. We collaborate with people of diverse backgrounds to win with the best team in the marketplace.

Sonova’s commitment to responsible business conduct and long-term value creation for all stakeholders is anchored in our [Code of Conduct](#) and firmly embedded in our vision, values, and corporate culture. During the 2025/26 financial year, Sonova refreshed its strategic priorities, with the ambition to improve the lives of 30 million people by the 2030/31 financial year. Further details on our strategy and business model can be found in the [Our strategy](#) section.

Sustainability strategy and targets

Sonova’s sustainability approach has been guided by the *IntACT* strategy, which structures our sustainability commitments across four strategic pillars.

SDG 12.6

GRI 2–22



We are currently reviewing and updating this approach to ensure continued alignment with Sonova’s overarching business strategy, evolving regulatory requirements, and stakeholder expectations. This work includes an update of our sustainability framework and a reassessment of double materiality. The update is expected to be completed during the 2026/27 financial year. As a result of this process, adjustments may be made to the current targets and strategic focus to

ensure they continue to reflect Sonova’s most significant impacts, risks, and opportunities and remain aligned with our long-term strategic priorities.

Key ESG targets	ESG topic	Progress	2025/26 performance	2026/27 target
Environment				
We reduce scope 1 and 2 greenhouse gas emissions by 78.3% vs. 2019/20 by 2032/33.	Climate change	On track	68.7% reduction of scope 1 and 2 CO ₂ e emissions compared to 2019/20	✓
We reduce scope 3 greenhouse gas emissions by 32.5% vs. 2019/20 by 2032/33.	Climate change	On track	14.7% reduction of scope 3 CO ₂ e emissions compared to 2019/20	✓
We reduce packaging material weight by 20% vs. 2023/24 by 2026/27.	Circular economy	On track	4.9% reduction in packaging weight compared to 2023/24	✓
Social				
We maintain or improve our annual employee engagement score year-over-year.	Talent management	Achieved	Engagement score at 68%, at the same level as in the prior year	✓
We increase the share of women in senior management globally to 35% by 2028/29.*	Our employees	On track	31.0% women in senior management compared to 30.5% in the prior year	✓
We increase the share of women in middle management globally to 50% by 2028/29.*	Our employees	On track	42.6% women in middle management compared to 41.6% in the prior year	✓
We initiate a Group-wide access to hearing care program in 2025/26.	Access to hearing care	Not achieved	Extended to 2026/27	✓
We conduct at least one social audit per year.	Working conditions	Achieved	One social audit conducted in 2025/26	✓
We improve in 2025/26 the product reliability rate by >20% year-over-year for hearing instruments.	Product quality, reliability, and safety	Not achieved	6.6% decline in the hearing instruments product reliability rate compared to the prior year	
We improve in 2026/27 the product reliability rate by >7% year-over-year for hearing instruments.	Product quality, reliability, and safety	-	New target for 2026/27	✓
We improve the product reliability rate by >20% year-over-year for cochlear implants (externals).	Product quality, reliability, and safety	Not achieved	13.9% improvement of the cochlear implants reliability rate compared to the prior year	✓
We achieve an annual on-time employee Data Privacy training completion rate of >95%.	Data privacy and digital ethics	Achieved	98.6% on-time completion of annual Data Privacy training in 2025/26	✓
Governance				
We achieve an annual on-time employee Code of Conduct training completion rate of >95%.	Business ethics	Achieved	97.6% on-time completion of annual Code of Conduct training in 2025/26	✓
We achieve an annual on-time mandatory Anti-Bribery Policy training completion rate of > 95% completion (for senior and middle management, and relevant functions).	Business ethics	Achieved	98.9% on-time completion of annual Anti-Bribery Policy training in 2025/26	✓

* For consistency, the share of women is calculated at a global level. Actions to support these objectives are implemented only in jurisdictions where they are permissible under local laws, regulations, and employment practices.

Sustainability governance

Sonova has a defined governance structure for managing, improving, and reporting on our ESG performance. The sustainability governance structure involves our shareholders at the Annual General Meeting, the Board of Directors, the Group Executives and ESG Council, the Corporate Sustainability and Corporate Sustainability reporting teams, topic managers and experts, as well as local Group company representatives. The Board of Directors bears overall responsibility for Sonova’s strategic direction, including sustainability strategy, key targets, and performance. The Board of Directors has reviewed and approved the annual Sustainability report since the 2021/22 financial year; as in prior financial years, shareholders at the 2026 Annual General Meeting will be able to endorse the Sustainability report in a non-binding advisory vote. The Board of Directors is also responsible for approving critical business policies, such as the Code of Conduct and the Human Rights Policy. The Board of Directors receives regular updates from the CEO on selected ESG topics. Most of the regular Board of Directors and committee meetings during 2025/26 included ESG topics on the agenda for discussion. During the 2025/26 financial year, critical ESG topics specifically dealt with by the Board and its committees included ESG target-setting and achievement progress, the double materiality assessment, reporting and assurance, and progress on implementing relevant sustainability regulations. The Board of Directors receives updates

GRI 2-12, GRI 2-13, GRI 2-14, GRI 2-16, GRI 2-17

about Sonova’s engagement with key stakeholders, including key investors, and also engages directly with them.



Two sub-committees of the Board of Directors, the Audit Committee and the Nomination and Compensation Committee, have specific responsibilities related to sustainability. The Audit Committee reviews the sustainability reporting requirements and the integrity and effectiveness of reporting processes. The committee also reviews the performance and effectiveness of our external and internal audits, including the external limited assurance of the Sustainability report. Quarterly, the Audit Committee is informed about critical concerns raised via SpeakUp, our internal and external anonymous whistleblowing platform. In the process of selecting potential Board candidates, the Nomination and Compensation Committee considers the appropriate representation of sustainability capabilities and experience across the Board. In addition, the Nomination and Compensation Committee reviews and approves ESG-related targets and achievements linked to the variable compensation for the Group Executives. Sonova ensures that members of the Board of Directors are given appropriate introduction, orientation, and continuing training about their responsibilities.

The Group Executives are responsible for Sonova’s activities across all material sustainability topics, with specific responsibilities assigned to individual executives for certain sustainability topics. These material topics are identified through the double materiality assessment (DMA). Further details on the DMA process and methodology are available in the [Double materiality assessment](#) chapter. Actions and target progress are regularly reviewed and discussed at the Group Executive meetings. The Corporate Sustainability team, topic managers, and the Group Executives set and monitor ESG targets, derived from expert discussions and DMA findings. ESG targets are integrated into performance objectives for each Group Executive’s variable cash compensation (VCC), accounting for (in general) 10% of overall VCC. More information on the VCC targets and performance outcomes for the 2025/26 financial year can be found in the [Compensation Report](#).

The ESG Council includes the Sonova Group CEO, CFO, Chief Operations Officer, Chief Human Resources Officer, Chief Legal and Compliance Officer, VP Group Financial Controlling and VP Sustainability & Infrastructure. The Council meets quarterly to review the monthly development and implementation of the Group sustainability strategy, including its commitments and targets, progress on ESG performance metrics and initiatives, defining measures, and assigning responsibility for actions.

Sonova’s Corporate Sustainability team, led by the VP Sustainability & Infrastructure, provides expertise on ESG topics to the Board of Directors and the Group Executives, implements and develops the sustainability strategy and initiatives, monitors progress, prepares quarterly ESG Council meetings, and regularly engages with relevant internal and external stakeholders. The team collaborates closely with ESG topic managers and functional/business experts, as well as local Group company representatives. These local representatives report ESG progress and performance data and drive relevant ESG initiatives within specific countries and regions. The Corporate Sustainability reporting team within the Finance function is responsible for the preparation and publication of Sonova’s annual Sustainability report. The Corporate Sustainability team provides strategic guidance and subject matter expertise to the team. In 2025/26, Sonova appointed sustainability responsibilities and roles within certain businesses to further strengthen business-specific initiatives and projects.

Sustainability Report

Environmental Information



The following topics are covered in the environmental information chapter, with Climate change identified as the material environmental topic:

- **Climate change**
- **Circular economy**
- **Pollution and substances of concern**
- **Water**
- **Biodiversity**

Climate change

Strategy, governance, and IROs

At Sonova, we recognize our responsibility to address climate change and acknowledge the need to achieve net zero emissions by 2050. Rising temperatures and extreme weather pose risks not only to our business but also to society and the environment. Sonova’s Board of Directors has ultimate oversight and responsibility for all sustainability topics, including climate change. The Board of Directors and its committees receive climate change performance metric updates regularly. At Group Executive Committee level, responsibility for environmental sustainability is assigned to the Chief Operations Officer, who monitors scope 1–3 greenhouse gas (GHG) emissions regularly. Within each region, dedicated environmental leaders are responsible for driving scope 1 and 2 emission reductions as well as implementing energy efficiency measures with local Group Companies. This governance structure ensures global coherence in our approach toward GHG emissions reduction while allowing for targeted ad hoc reduction activities relevant to differing local contexts. For scope 3 reductions, dedicated cross-functional teams work on GHG emission reductions to accelerate Group-wide climate action. The topic of climate change is defined as climate change mitigation, climate change adaptation, and energy use, and is relevant to Sonova along the entire value chain.

GRI 3–3

TCFD-GOV-a, TCFD-GOV-b

Material impacts, risks, and opportunities related to climate change:

IRO	Occurrence	Expected time horizon
<p>Negative impact: Greenhouse gas emissions Greenhouse gas emissions from energy used for own operations and production by suppliers contribute to climate change, leading to further negative environmental impacts.</p>	Entire value chain	Increase in medium- to long-term

Our climate strategy addresses both mitigation of the causes of climate change and resilience to its effects, combining effective near-term actions to secure important long-term results. It is underlined by our ambitious near-term Science Based Target (SBT), which was approved in 2023 by the Science Based Targets initiative (SBTi). Our goals are to decrease our combined absolute scope 1 and 2 (market-based) emissions by 78.3% and our scope 3 emissions by 32.5% by financial year 2032/33 versus our 2019/20 financial year baseline. To achieve GHG emission reductions, Sonova’s overall climate mitigation approach encompasses four types of actions:

SDG 13.1

- **Measure** emissions and continuously improve data quality
- **Avoid** emissions by progressively adopting low-impact solutions
- **Replace** energy sources with renewable ones
- **Engage** and collaborate with partners along our value chain to reduce our GHG emissions

Before each new financial year, climate mitigation initiatives inform budget planning processes. For Sonova to achieve the required GHG reductions within our own operations, we need to keep a strong focus on securing 100% renewable energy to power all our sites and electric vehicles (EVs). In addition, Sonova aims to accelerate the transition towards a lower carbon car fleet, by further increasing the ratio of fully electric vehicles and more efficient vehicles. To further reduce operational scope 1 emissions, we will maintain our focus on the energy efficiency of our Retail store network and further electrify our heating supplies.

As part of our commitment to reduce our scope 3 emissions, we will further engage with suppliers and encourage critical partners to align with our decarbonization goals. We also seek to decrease our packaging weight and volume and optimize our supply chain network to shorten distribution distances. Additionally, we are committed to exploring lower-impact materials while embracing circular economy principles, such as designing for repair, dismantling, refurbishing and service.

To strengthen our resilience, we have been identifying climate-related risks and opportunities through structured assessments since the 2021/22 financial year. These cover the nine markets most relevant to Sonova in terms of operational footprint, store network, and sales, providing insights into short- (2025), medium- (2030), and long-term (2050) risks. While the 2025 short-term horizon was chosen to align with Sonova’s short-term risk horizon in the first assessment completed in 2021/22, 2030 is used as a proxy for our near-term Science Based Target. The long-term time horizon aligns with the broadly acknowledged need to achieve net zero emissions by 2050 to keep global warming well below 1.5°C as outlined by the Intergovernmental Panel on Climate Change (IPCC). We assess the potential impact on Sonova’s business and resilience using qualitative and quantitative climate-related scenario analyses:

TCFD-RMA-a, TCFD-RMA-b

- A high-mitigation, i.e., 1.5°C and below 2°C warming scenario to assess risks related to the transition to a low-carbon future.
- A business-as-usual, i.e., 4°C warming scenario to capture the physical risks associated with the intensification of widespread climate hazards.

These insights are integrated into Sonova’s broader strategic enterprise risk management framework alongside other business risks. Based on internal interviews, we identified seven physical risks, four transition risks, and two transition opportunities, totaling thirteen potential climate-related risks and opportunities. Transition risks and opportunities were identified focusing on policy, legal, technology, market, and reputation factors. Next, we conducted a climate analysis using the Representative Concentration Pathway (RCP) 8.5 scenario to project changes in risks and opportunities through 2030 and 2050. We evaluated transition risks and opportunities for short-, medium-, and long-term using various scenarios, including IEA STEPS, which projects a temperature increase of approximately 3°C by 2100, IEA SDS, which predicts global warming to be 1.75°C, and IEA NZE net zero by 2050 scenario. Risks and opportunities were rated qualitatively based on Sonova’s footprint and likelihood of occurrence.

TCFD-STR-a, TCFD-RMA-c

Generic country-level analysis of physical and transition risks and opportunities¹

Risk/opportunity	Category	Type	AU	BR	CA	CH	CN	DE	UK	US	VN
Episodes of higher temperatures	Physical risk	Acute	N/A	N/A	Very high	Very high	N/A	Very high	Very high	Very high	N/A
Extreme cold	Physical risk	Acute	N/A	N/A	Low	Low	N/A	Low	Low	Low	N/A
Heavy precipitation and flooding	Physical risk	Acute	Moderate	Moderate	N/A	N/A	High	N/A	N/A	N/A	Very high
Heavy winds and storms	Physical risk	Acute	N/A	N/A	N/A	Low	Low	Low	Low	High	N/A
Tropical cyclones	Physical risk	Acute	High	N/A	N/A	N/A	Low	N/A	N/A	N/A	Low
Wildfires	Physical risk	Acute	High	N/A	N/A	N/A	N/A	N/A	N/A	Very high	N/A
Sea level rise and coastal flooding	Physical risk	Chronic	High	High	N/A	N/A	N/A	N/A	N/A	N/A	Very high
Carbon pricing schemes	Transition risk	Policy & legal	Very high	Very high	N/A	Low	N/A	Low	Low	N/A	N/A
Net zero retrofit requirements	Transition risk	Policy & legal	Very high	N/A	Low	Low	Low	Low	Low	Low	Low
Scope 3 reduction challenges	Transition risk	Policy	N/A	N/A	N/A	N/A	High	Low	N/A	N/A	N/A
Increase in airfares	Transition risk	Policy	N/A	N/A	N/A	High	N/A	High	High	N/A	N/A
Energy savings due to net zero retrofits	Transition opportunity	Market	Very high	N/A	Low	High	Moderate	Low	Low	High	Low
Electrification of transportation sector	Transition opportunity	Market	Very high	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Country abbreviations: AU: Australia; BR: Brazil; CA: Canada; CH: Switzerland; CN: China; DE: Germany; UK: United Kingdom; US: United States of America; VN: Vietnam
¹ The physical risks are classified based on the projected changes until 2050 vs. baseline: low = below 10%, moderate = 10-20%, high = 20-30%, very high = above 30%. The baseline period 1976 – 2005 was derived from the coupled model intercomparison project phase 5 (CMIP5) data set. Where the supporting literature used different baselines or different future timeframes, we adjusted the baselines and/or the relative change accordingly.

The assessment of transition risks revealed low risks overall, except for challenges in reducing scope 3 emissions from suppliers in China, potential increases in operating costs due to stricter aviation policies, and risks from carbon pricing schemes in Australia and Brazil.

To assess how physical climate-related risks could impact Sonova’s long-term operations (2050), we conducted a site-level assessment of four very high-scoring risks from our country-level assessment. The findings are summarized in the table below. Sonova’s omnichannel strategy, which emphasizes online sales and service, can help mitigate some identified risks and enhance resilience.

TCFD – Summary of Sonova-specific site-level analysis¹

Potential risk	Country	Potential threat
Episodes of higher temperatures	United States, United Kingdom, Germany, Canada, Switzerland	The frequency and duration of higher temperatures are expected to rise, particularly in the southern and eastern U.S., leading to higher cooling costs and greater heat stress for employees and consumers. Since elderly individuals, who are most prone to hearing loss, are also highly vulnerable to heat stress, they may avoid stores, impacting sales.
Wildfires	United States	Rising average and peak temperatures during wildfire season will heighten wildfire risks, which may impact our California production site.
Heavy precipitation and flooding	Vietnam	Heavy precipitation in the Ho Chi Minh City region is expected to rise significantly, potentially impacting our supply chain and operations center through flash and sustained flooding.
Sea level rise and coastal flooding	Vietnam	As our operations center in Vietnam is located far inland, the projected sea level rise and coastal flooding is expected to pose no substantial risk.

¹⁾ For this assessment, we used various datasets derived from General Circulation Model (GCM) and simulations conducted under the Coupled Model Intercomparison Project, Phase 5 (CMIP5).

We quantified the financial impact of two risks: increased heavy precipitation and flooding near our operations in Vietnam and China, and rising air-transportation costs due to carbon policies. Our assessment indicated that flood risk to our operations is not expected to increase, as local teams have precautions in place. We then focused on critical suppliers, finding that four supplier locations are at risk of river flooding and two of coastal flooding. The financial impact was calculated based on potential operational downtime, supply shortages, and revenue loss. Overall, the assessment showed low risk today, in 2030, and in 2050 under both 2°C and 4°C scenarios.

[TCFD-STR-b](#), [TCFD-STR-c](#)

We assessed the potential financial impact of rising carbon prices on air transportation costs in Switzerland, Germany, and the UK. The analysis indicates that air freight presents a higher risk exposure than business travel; however, the overall financial risk is assessed as low in both 2030 and 2050. Achieving our current science-based targets could reduce potential carbon-related costs by approximately 70%.

Policies and actions

Climate action has been at the top of Sonova’s environmental agenda for many years along the entire value chain and is governed by several policies. The [Code of Conduct](#) focuses on our general climate change commitment for our own employees and business partners. The [Corporate Environmental Sustainability Policy](#) principles include continuous monitoring and improvement of our environmental objectives and performance across the Group. In addition, we train our employees on the policy while raising awareness on environmental topics and consideration of environmental sustainability in business decisions and activities, facility construction, and modifications. The [Supplier Code of Conduct](#) covers the upstream value chain and climate-related aspects.

In the 2025/26 financial year, we have continued to install LED lighting across our facilities, optimized HVAC equipment, switched from fossil fuel heating to electric heating (e.g., heat-pumps), installed EV chargers, and improved building management systems to increase our energy efficiency and reduce scope 1 and 2 emissions. We have continued to increase the number of EVs in our fleet and updated our car policy to further incentivize their uptake. We also implemented energy reduction initiatives across 12 of our largest retail markets, focusing on simple user-behavior measures such as temperature settings and out-of-hours switch-off.

To reduce our scope 3 emissions, we implemented a range of initiatives during the 2025/26 financial year. Our supplier engagement efforts intensified and sustainability criteria were further embedded in our procurement processes, including incorporating sustainability performance as a scored criterion in selected vendor assessments. The increasing use of primary supplier carbon data and validated Product Carbon Footprints (PCFs) is also improving the accuracy of Sonova's scope 3 reporting, enabling the recognition of emissions reductions delivered through supplier decarbonization initiatives. For more details on supplier initiatives refer to [Supplier relations](#). We further strengthened the integration of GHG emissions reduction and broader sustainability considerations into product development in our Hearing Instruments and Consumer Hearing businesses. Further initiatives focused on optimizing our supply chain network, with an increased emphasis on shipping materials and products via ground and sea freight to reduce emissions. During the 2024/25 financial year we started piloting an internal carbon price of CHF 100 per tCO₂e, applying it to material and supplier selection as well as project evaluations to drive lower-carbon decision-making. In the reporting period, we considered such carbon price on a project-by-project basis.

Performance metrics and targets

Energy

Sonova's total energy consumption decreased by 2.5% in the 2025/26 financial year compared with the previous year, corresponding to a 1.0% reduction per full-time equivalent (FTE). The decrease was primarily driven by lower fuel consumption from the company car fleet, as well as reduced electricity use in offices and Retail locations following footprint consolidation and milder weather conditions.

ESRS E1-5

Energy intensity

► Data externally assured (limited assurance)

Sales in CHF million, MWh and MWh/FTE¹

	2025/26 vs PY (%)	2025/26	2024/25	2023/24
Sales		3,839.1	3,865.4	3,626.9
Total energy consumption	(2.5%)	107,576	110,363	111,488
Energy intensity relative to sales	(1.9%)	28.0	28.6	30.7
Energy intensity relative to FTE	(1.0%)	5.9	6.0	6.3

¹⁾ For definition, methodology, data, and restatements, see [Sustainability note 1 - Climate change](#).

Renewable energy accounted for 58.7% of Sonova's total energy consumption in the 2025/26 financial year, broadly unchanged compared to 2024/25. During the reporting period, electricity consumption continued to be covered entirely by renewable sources.

SDG 7.2, SDG 7.3, SDG 9.4

Sonova follows a three-step approach to sourcing renewable electricity. First, we invest in onsite renewable generation: in 2025/26, self-generated electricity from onsite photovoltaic installations represented 1.8% of total energy consumption. Where onsite generation is not feasible, Group Companies are encouraged to source certified renewable electricity locally. As a result, 29.5% of total purchased electricity was sourced through bundled Energy Attribute Certificates (EACs) and 3.9% through Power Purchase Agreements (PPAs).

For locations where renewable electricity is not yet available, Sonova purchases unbundled Energy Attribute Certificates, which covered the remaining 66.6% of total procured electricity consumption.

Energy mix

► Data externally assured (limited assurance)

MWh	2025/26 vs PY (%)	2025/26	2024/25	2023/24 ²
Total energy consumption¹	(2.5%)	107,576	110,363	111,488
Total energy consumption from purchased fuels	(0.1%)	47,382	47,450	50,373
Total energy consumption from purchased non-renewable fuels	(2.4%)	44,445	45,526	48,681
Crude oil and petroleum products		20,869	23,070	23,280
Natural gas		18,143	17,742	21,343
Liquefied petroleum gas		359	218	0
District heating		5,074	4,497	4,058
Total energy consumption from purchased renewable fuels	52.7%	2,937	1,924	1,691
Biomass / biogas		2,937	1,924	1,691
Total energy consumption from purchased electricity	(4.4%)	58,294	60,995	59,073
Total energy consumption from purchased non-renewable electricity		0	0	0
Total energy consumption from purchased renewable electricity		58,294	60,995	59,073
Solar		7,625	4,667	
Hydro		7,296	28,208	
Wind		3,490	5,467	
Mixed sources / unknown		39,883	22,653	59,073
Total energy consumption from self-generated renewable electricity	(0.9%)	1,900	1,918	2,043
Total energy consumption from non-renewable sources	(2.4%)	44,445	45,526	48,681
Total energy consumption from renewable sources	(2.6%)	63,131	64,837	62,807
Share of renewable energy		58.7%	58.7%	56.3%
Share of renewable electricity procurement methods				
Power purchasing agreement		2,255	2,717	
Total bundled energy attribute certificates		17,215	20,287	
Total unbundled energy attribute certificates		38,824	37,991	

¹) For definition, methodology, data, and restatements see [Sustainability note 1 - Climate change](#). No energy is sourced from nuclear, coal, nor from geothermal, hydrogen, or other renewable and non-renewable sources not listed in the table.

²) Breakdown of renewable sources and certified renewable electricity procurement methods is not available for the 2023/24 financial year.

Greenhouse gas (GHG) emissions

Sonova classifies GHG emissions into the following categories:

- **Scope 1:** direct GHG emissions deriving from the combustion of fossil fuels related to company vehicles, stationary combustion (e.g., heating), and fugitive emissions (e.g., from refrigerants)
- **Scope 2:** indirect GHG emissions from sources such as electricity or district heating
- **Scope 3:** GHG emissions that arise from our value chain

Key ESG targets:

We reduce scope 1 and 2 greenhouse gas emissions by 78.3% vs. 2019/20 by 2032/33.*

We reduce scope 3 greenhouse gas emissions by 32.5% vs. 2019/20 by 2032/33.*

* Approved by the Science Based Targets initiative (SBTi) in 2023. The target boundary includes biogenic land-related emissions and removals from bioenergy feedstocks.

Our near-term science-based targets guide our GHG emissions reduction efforts. During the 2025/26 financial year, our scope 1 and 2 emissions decreased by 68.7% compared to 2019/20 and increased by 1.6% compared to 2024/25. Scope 3 decreased by 14.7% compared to 2019/20, and increased by 0.7% compared to 2024/25. Our total scope 1–3 GHG emissions in 2025/26 increased by 0.7% compared to the previous year, while representing a 20.5% decrease versus 2019/20.

ESRS E1–6

TCFD-MET-a, TCFD-MET-b, TCFD-MET-c

GHG emissions – Scope 1–3

► Data externally assured (limited assurance)

Metric tons CO₂e¹

	2025/26	2024/25	2023/24	...	2019/20 (SBTi target baseline)	2025/26 vs PY (%)	2025/26 vs b'line (%)
Scope 1²	9,999	9,907	10,430		12,828	0.9%	(22.1%)
Mobile combustion	4,710	5,268	5,426		6,361	(10.6%)	
Stationary combustion	3,979	3,803	4,443		6,058	4.6%	
Refrigerants	1,311	836	561		409	56.8%	
Scope 2 (market-based)	889	808	729		21,919	10.1%	(95.9%)
Scope 1-2 (market-based)	10,888	10,715	11,159		34,747	1.6%	(68.7%)
Scope 2 (location-based)	18,275	18,712	19,594		19,497	(2.3%)	
Scope 1-2 (location-based)	28,274	28,619	30,024		32,325	(1.2%)	
Scope 3	247,040	245,419	223,935		289,735	0.7%	(14.7%)
Category 1: Purchased goods and services	128,118	124,069	120,659		161,589	3.3%	
Category 2: Capital goods	3,298	2,925	2,605		3,073	12.8%	
Category 3: Fuel- and energy-related activities	9,603	9,922	8,098		8,076	(3.2%)	
Categories 4 and 9: Upstream and downstream transportation and distribution ³	66,063	64,898	51,098		57,235	1.8%	
Category 5: Waste generated in operations	555	555	558		1,246	0.0%	
Category 6: Business travel	13,307	14,246	12,943		23,940	(6.6%)	
Category 7: Employee commuting	18,830	21,780	21,079		26,986	(13.5%)	
Category 8: Upstream leased assets	471	554	584		1,419	(15.1%)	
Category 11: Use of sold products	4,166	3,873	3,686		4,026	7.6%	
Category 12: End-of-life of sold products	2,216	2,232	2,274		2,058	(0.7%)	
Category 15: Investments	413	364	353		87	13.5%	
Total scope 1-3⁴	257,928	256,133	235,094		324,482	0.7%	(20.5%)
Biogenic emissions (out-of-scope)⁵	585	383	337		0	52.7%	

¹⁾ For definition, methodology, data and emission factor sources, and restatements, see [Sustainability note 1 - Climate change](#). Sonova does not have operational control in investees, therefore our share of GHG emissions related to those are reflected in scope 3, category 15: Investments.

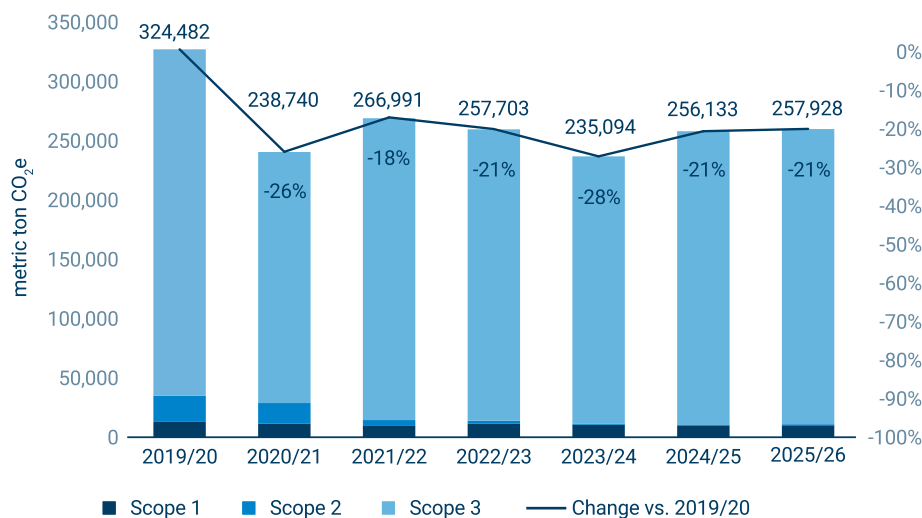
²⁾ None of Sonova's scope 1 emissions are from regulated emission trading schemes. Includes N₂O and CH₄ emissions from biogenic sources.

³⁾ Financial years 2025/26 and 2024/25 are not methodologically comparable to previous years. Reported figures for financial year 2023/24 and earlier remain the best possible estimates and are therefore considered comparable for reporting purposes.

⁴⁾ Calculated considering scope 2 (market-based) emissions.

⁵⁾ Biogenic CO₂ emissions are separately disclosed as out-of-scope emissions in accordance with the GHG Protocol. The only source of these emissions is biogas consumption for stationary combustion.

Total GHG emissions 2019/20 – 2025/26



Scope 1 and 2 GHG emissions

Scope 1 emissions increased by 0.9% compared to the 2024/25 financial year, driven primarily by refrigerant gas usage associated with cyclical maintenance activities. This impact was largely offset by the 10.6% emissions reduction of Sonova’s car fleet, following the progressive shift to electric and hybrid vehicles. Meanwhile, scope 2 emissions increased by 10.1%, reflecting the increased use of district heating in the reporting year, especially in our Retail stores. Because of our renewable electricity sourcing efforts, Scope 2 emissions have been reduced by 95.9% compared to our SBTi baseline, with district heating being the only remaining source of market-based scope 2 emissions.

Scope 3 GHG emissions

Our value chain accounts for more than 95% of our total GHG emissions, where purchased goods and services, transport and distribution, employee commuting, and business travel represent more than 90% of scope 3 emissions. Maintaining a strong focus on reducing scope 3 emissions therefore remains critical for Sonova. In the 2025/26 financial year, scope 3 emissions increased by 0.7% compared with 2024/25. In the context of continued business growth, largely stable emissions reflect ongoing efforts in our decarbonization journey.

The largest source of Sonova’s GHG emissions is the procurement of direct and indirect materials and services, which accounts for 51.9% of scope 3 emissions in the 2025/26 financial year. Category 1 emissions rose by 3.3% compared to the 2024/25 financial year, due to the increase in indirect services expenses. Several initiatives continue our pursuit to lower the GHG emissions intensity of our products and components. Sonova’s GHG emissions from transport and distribution increased only by 1.8% compared to the 2024/25 financial year, despite a more significant increase in shipping volumes (+3.7% shipped weight). In 2025/26 financial year we have initiated projects aimed at increasing shipments from air to sea and ground freight. This effort simultaneously supports lower emissions, shorter transportation distances, and greater supply chain resilience.

Air travel represents 98% of Category 6 business travel emissions, while car allowances represent the remaining 2%. In the 2025/26 financial year, overall business travel emissions decreased by 6.6% compared to the previous year and by 44.4% compared to the pre-COVID level of 2019/20. Sonova’s GHG emissions from employee commuting also decreased by 13.5% compared to 2024/25, as a result of a substantially lower CO₂ intensive mix of means of transport used by Sonova employees during the financial year and slight decrease in FTEs in specific sites.

GHG emission intensity

► Data externally assured (limited assurance)

Metric tons CO₂e/sales in CHF million¹

	2025/26 vs PY (%)	2025/26	2024/25	2023/24
Sales²		3,839.1	3,865.4	3,626.9
Scope 1	1.6%	2.6	2.6	2.9
Scope 2 (market-based)	10.9%	0.2	0.2	0.2
Scope 2 (location-based)	(1.7%)	4.8	4.8	5.4
Scope 1-2 (market-based)	2.3%	2.8	2.8	3.1
Scope 1-2 (location-based)	(0.5%)	7.4	7.4	8.3
Scope 3	1.4%	64.3	63.5	61.7
Scope 1-3³	1.4%	67.2	66.3	64.8

¹⁾ For definition, methodology, data and emission factor sources, and restatements, see [Sustainability note 1 - Climate change](#).

²⁾ For total sales (incl. Discontinued operations) refer to financial report 2025/26, [5 year key figures](#) and [6.3 Discontinued operations](#).

³⁾ Calculated considering scope 2 (market-based) emissions.

As part of Sonova’s approach to maintaining carbon-neutral operations, carbon credits are purchased to offset remaining scope 1 and scope 2 emissions. Contractual agreements in place until the end of the 2025/26 financial year supported three projects generating carbon credits: hydropower in China, solar power in Vietnam, and forest protection in the Brazilian Amazon. All projects are certified under either the Gold Standard or the Verified Carbon Standard (VCS).

ESRS E1–7

The carbon credits are used exclusively for offsetting purposes and are not counted toward Sonova’s greenhouse gas (GHG) reduction targets. As of the 2025/26 financial year, Sonova has not used or invested in carbon capture and storage (CCS) or direct CO₂ removal (CDR) solutions.

Carbon credits

► **Data externally assured (limited assurance)**

Metric tons CO₂e avoided outside of Sonova's value chain¹

	2025/26	% of total
Total carbon credits cancelled	10,888	
Gold Standard	1,479	14%
VCS (Verified Carbon Standard)	9,409	86%
		Future cancellations
Total future carbon credits cancellation based on contractual agreements²		0

¹⁾ None of the projects are located in the EU. None of the projects qualify as a corresponding adjustment under Article 6 of the Paris Agreement.

²⁾ Future contract agreements for carbon credit offsets are under discussion and will support Sonova scope 1 and 2 carbon neutrality endeavors as in previous years.

Circular economy

Sonova supports the transition to a circular economy by reducing the extraction and use of natural resources and by addressing product end-of-life management.

[SDG 12.2, SDG 12.4, SDG 12.5](#)

[GRI 306-2](#)

During the 2025/26 financial year, we advanced the embedding of eco-design principles within our Hearing Instruments and Consumer Hearing product development and innovation processes, increasing cross-functional efforts towards circularity by reducing packaging waste, enhancing product reliability and durability, and optimizing after-sales service.

Packaging and distribution

Key ESG target:

We reduce packaging material weight by 20% vs. 2023/24 by 2026/27 for our Hearing Instruments business.

In the 2025/26 financial year, Sonova reduced packaging material in the Hearing Instruments business by 4.9% compared with the 2023/24 baseline and by 14.8% year-on-year. These reductions were driven by cross-functional initiatives focused on packaging optimization, including the replacement of components with lighter and lower-carbon alternatives and improvements to overall packaging architecture.

Solutions piloted in the previous year were scaled across multiple brands and geographies during the reporting period. In parallel, engagement with key accounts was initiated to support a more coordinated approach to reducing packaging waste, raise awareness, and strengthen collaboration with customers. In addition, a streamlined packaging concept—designed to reduce material weight by minimizing layers and simplifying unpacking at the point of sale—is currently being implemented.

Packaging weight (Hearing Instruments business)

► **Data externally assured (limited assurance)**

Metric tons¹

	2025/26	2024/25	2023/24
Packaging weight	1,185	1,391	1,246
Packaging weight reduction vs baseline 2023/24	(4.9%)	11.6%	

¹⁾ For definition, methodology, data and restatements see [Sustainability note 2 - Other environmental topics](#).

We also prioritize circularity initiatives in our Consumer Hearing business packaging. In the 2025/26 financial year, all newly launched products featured paper-based plastic-free packaging and plant-based ink: 19.6% of Consumer Hearing products and spare parts sold in the reporting period featured plastic-free packaging.

Product use, repair, and refurbishment

Service and repair considerations are embedded in the development process for Sonova's hearing instruments. A range of initiatives has been implemented to extend the lifecycle of our products and components, such as optimizing spare parts usage for electronic modules, extending repair services, testing used devices, and enhancing reliability. Improving product reliability delivers multiple environmental benefits, such as reduced material demand for replacements, lower transportation volumes to service and repair centers, and fewer customer journeys associated with device returns. In addition, proprietary diagnostic equipment used across all Sonova Service Centers supports the testing of hearing instruments chargers, enabling a higher share of units to be repaired, refurbished, or reprocessed rather than replaced.

The increasing adoption of rechargeable lithium-ion behind-the-ear (BTE) and receiver-in-canal (RIC) devices contributes to a reduction of single-use battery waste. In the 2025/26 financial year, rechargeable devices accounted for 69.7% of all BTE and RIC hearing instruments sold, up from 66.2% in 2024/25. During the reporting period, Sonova also introduced its first rechargeable custom in-the-ear (ITE) hearing instrument, Virto™ R Infinio. In addition, the CI business offers rechargeable battery options for cochlear implant sound processors, further supporting the shift away from disposable batteries.

In the Consumer Hearing business, repairability is considered to support product durability, with spare parts available to enable component-level repairs rather than full product replacement. Refurbishment activities are also pursued to reduce waste, including the establishment of refurbishment capabilities at the Tullamore site in Ireland during the 2025/26 financial year and the use of testing software to improve refurbishment efficiency for selected products.

Waste

Sonova is committed to minimizing operational waste, promoting material separation to support recycling, and ensuring that hazardous waste is disposed of in an environmentally responsible manner.

During the current reporting period, total waste generation increased by 6.2% year-on-year, primarily reflecting higher operational activity and increased FTEs at the operations center in Mexicali, Mexico, and the distribution center in Erfurt, Germany. Despite this increase, local waste reduction efforts focused on improved waste segregation and recycling. As a result, the proportion of waste disposed of in landfill relative to total waste generated declined during the reporting period.

Sonova complies with applicable legal requirements in all countries, ensuring that hazardous waste is transported and disposed of exclusively through officially authorized disposal agents.

[SASB HC-MS-410a.2](#)

[GRI 306-3](#)

Operational waste

► Data externally assured (limited assurance)

Metric tons¹

	2025/26	2024/25	2023/24
Total waste	3,845	3,620	3,533
Non-hazardous waste	3,693	3,507	3,453
Preparation for reuse	3	15	-
Recycling	1,896	1,778	1,930
Incineration with and without energy recovery	621	561	585
Landfill	999	996	937
Other treatments	174	156	-
Hazardous waste	152	113	80
Recycling ²	67	26	18
Incineration with and without energy recovery	43	48	33
Landfill	36	23	19
Other treatments	6	16	11
Total recycled waste	1,966	1,819	1,948
Total non-recycled waste	1,879	1,801	1,585
Recycling rate	49.4%	49.5%	54.6%
Total waste per FTE [kg/FTE]	212.2	196.7	199.0
Waste per FTE year-over-year	7.9%	(1.1%)	

¹⁾ For definition, methodology, data and restatements see [Sustainability note 2 - Other environmental topics](#).

²⁾ Not included in recycling rate.

Product end-of-life

Sonova complies with the European Union Waste Electrical and Electronic Equipment (WEEE) Directive, which requires electrical and electronic equipment to be returned to the manufacturer for recycling or environmentally sound disposal. Selected Sonova Group Companies offer battery collection programs in Retail stores, which enable consumers to bring their used hearing aid batteries back to the store. The batteries collected are disposed of through officially authorized disposal agents.

[SASB HC-MS-410a.2](#)

Pollution and substances of concern

Sonova is committed to minimizing pollution, the use of substances of concern, and their impact on the environment and human health. As a medical and consumer device manufacturer, Sonova applies a proactive approach to assessing materials used in products and components for environmental, health, or safety risks. This assessment is conducted on an ongoing basis and covers all stages of production. Employees who handle or may be exposed to chemicals or hazardous substances, receive annual training on their safe use and handling.

[SASB HC-MS-410a.1](#), [SASB HC-MS-430a.3](#)

[SDG 12.4](#)

Sonova complies with the EU directive on the Restriction of Hazardous Substances (RoHS) and with the EU regulation on the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH). Suppliers are required to confirm their compliance with both RoHS and REACH requirements across their respective processes and supply chains.

Water

Our manufacturing processes do not require significant water inputs. We prioritize minimizing freshwater consumption, particularly in regions facing water scarcity. Water use is primarily related to sanitary facilities, building automation systems, kitchens, and landscape maintenance. Water-saving initiatives focus on monitoring per-capita water consumption at larger sites to identify opportunities for improvement. Sonova's water withdrawals are sourced from municipal systems or other publicly or privately managed water utilities.

GRI 303-1, GRI 303-3

In the current reporting period, water withdrawal remained stable compared to previous year. Increases in water withdrawals at sites with rapid workforce growth, such as Mexicali (Mexico) and Erfurt (Germany), were partly offset by local water-conservation measures and reductions in FTEs at other locations.

SDG 6.4

Water withdrawal¹

► Data externally assured (limited assurance)

	2025/26	2024/25	2023/24
Total water withdrawal	209,954	209,449	246,852
Water withdrawal per FTE	11.6	11.4	13.9
Water withdrawal per FTE year-over-year	1.8%	(18.1%)	6.2%
Total water withdrawal in water-stressed areas ²	13.8%	13.8%	8.8%

¹⁾ For definition, methodology, data and restatements see [Sustainability note 2 - Other environmental topics](#).
²⁾ 2025/26 and 2024/25 values are not comparable with 2023/24, due to changes in calculation boundaries.

During the 2025/26 financial year, we conducted a physical water risk analysis covering 100% of our water withdrawal. The assessment used the WWF Water Risk Filter at basin level to evaluate water scarcity risk across geographic catchment areas. This analysis shows that 13.8% (28,874 m³) of total water withdrawal occurs in regions, classified as having high to very high water stress. Sites with the highest water withdrawals in these regions are located in Mexico, the United States, China, India, and Israel. The results of this analysis support the prioritization of future water-reduction measures.

Biodiversity

Sonova's global activities, products, and services do not have significant direct influence on biological diversity. Sonova recognizes the importance of systematically assessing its potential impacts and dependencies in the broader context of accelerating biodiversity loss and increasing pressure on natural ecosystems. By using the WWF Biodiversity Risk Filter we assessed all owned and leased sites in the 2025/26 financial year for potential biodiversity-related risks. The results of the assessment show that 99.6% of assessed sites are located in areas of low to moderate physical biodiversity risk. Sites with higher risk scores show a potential reliance on ecosystems that provide protection against natural hazards such as extreme heat, poor air quality, landslides and wildfires. These sites represent 0.4% of the total assessed, all corresponding to Retail stores. Other environmental risk factors, such as impacts and dependencies on protected/conserved areas, key biodiversity areas, or ecosystem conditions, did not indicate any increased risk.

Sustainability Report

Social Information



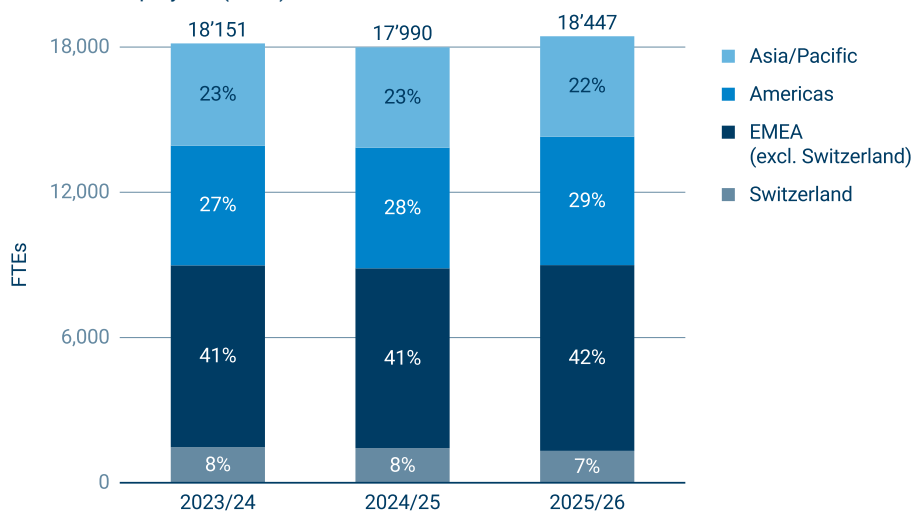
The following topics are covered in the social information chapter, with material topics highlighted in bold:

- Our employees
- **Talent management**
- **Working conditions**
- Occupational health and safety
- Working conditions in the value chain and affected communities' rights
- Corporate citizenship
- Our consumers
- **Access to hearing care**
- **Product quality, reliability, and safety**
- **Ethical marketing and sales practices**
- **Data privacy and digital ethics**

Our employees

Sonova's workforce of more than 19,000 employees is central to the Group's success. Across research and development, manufacturing, distribution, and the sales and service of hearing care and consumer hearing products, our employees contribute to innovation, customer support, and the achievement of our business objectives. Whether working at production sites, in our Retail stores, or in corporate and functional roles, our people play a vital role across the organization. Sonova places a strong emphasis on employee wellbeing, safety, and development, integrating these priorities into the way we operate and manage our business.

Number of employees (FTEs)



As of the end of the 2025/26 financial year, Sonova had 18,447 employees (FTE). During this financial year, several smaller businesses were acquired in EMEA, the Americas, and Asia/Pacific. All of these companies acquired are in the business of distributing and servicing hearing instruments.

ESRS S1-6

Employees by region

► Data externally assured (limited assurance)

FTE (end of period)^{1, 2}

	2025/26	2024/25	2023/24
Total	18,447	17,990	18,151
Switzerland	1,317	1,434	1,469
EMEA (excl. Switzerland)	7,675	7,427	7,514
Americas	5,305	4,984	4,945
Asia / Pacific	4,150	4,145	4,223

¹⁾ For definition and methodology see [Sustainability note 3 - Employees](#).

²⁾ For related employee information in the financial statement see [Note 7.1 Number of employees](#).

Headcount (end of period)¹⁾

	2025/26	2024/25	2023/24
Total	19,604	19,327	19,314
Switzerland	1,397	1,517	1,559
EMEA (excl. Switzerland)	8,673	8,495	8,431
Americas	5,281	5,002	4,979
Asia / Pacific	4,253	4,313	4,345
Employees by significant countries (10% of total employees)			
Germany	3,123	3,058	3,043
United States	2,651	2,798	2,928

¹⁾ For definition and methodology see [Sustainability note 3 - Employees](#).

While permanent employment is the primary business model, temporary and external workers are used where necessary to meet business needs (e.g., project-related). Minimum standards for working conditions are applied consistently, irrespective of employment type.

Employees by employment contract and by gender

► [Data externally assured \(limited assurance\)](#)

Headcount (end of period)¹⁾

	2025/26			2024/25			2023/24		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Total	13,005	6,599	19,604	12,839	6,488	19,327	12,875	6,439	19,314
Permanent	12,357	6,213	18,570	12,208	6,127	18,335	12,260	6,106	18,366
Temporary	632	382	1,014	605	356	961	615	333	948
Non-guaranteed hours ²⁾	16	4	20	26	5	31			

¹⁾ For definition and methodology see [Sustainability note 3 - Employees](#).

²⁾ Categorization of non-guaranteed for the financial year 2023/24 not available (included under temporary employees).

Over the past two years, employee turnover has increased moderately, mainly reflecting restructuring measures, which have become the main driver of total exits. At the same time, voluntary turnover has continued to decline, from 9.7% to 9.3%, showing improved retention. This positive development is supported by strong engagement levels and employee advocacy, indicating a generally positive day-to-day employee experience.

Employees turnover rates

► [Data externally assured \(limited assurance\)](#)

FTE & % of FTE ¹⁾

	2025/26	2024/25	2023/24
Number of employees who left Sonova (FTE)	2,751	2,677	2,501
Employee turnover rate (%)	15.3	14.7	14.3
Employee voluntary turnover rate (%)	9.3	9.7	10.5

¹⁾ For definition and methodology see [Sustainability note 3 - Employees](#).

At the end of the 2025/26 financial year, Sonova had 3,810 external employees (non-employees) as consultants through service agreements or via staff leasing. Primary functions with non-employees include IT, sales, marketing, and finance.

[ESRS S1-7](#)

Non-employees

► [Data externally assured \(limited assurance\)](#)

Headcount (end of period)¹⁾

	2025/26	2024/25	2023/24
Number of non-employees	3,810	3,496	3,608

¹⁾ For definition and methodology see [Sustainability note 3 - Employees](#).

Equal treatment and employment opportunities

SDG 5.5, SDG 8.5, SDG 10.2

Sonova is committed to the principles of equal treatment and equal employment opportunities, which are firmly anchored in our global [Code of Conduct](#). We maintain a zero tolerance policy for discrimination and harassment and have established procedures for raising and addressing concerns. Sonova is an equal opportunity employer. Employment-related decisions are based on objective, job-relevant criteria such as qualifications, skills, performance, and experience. We are committed to fair, merit-based employment practices and to providing a respectful working environment in which all employees are treated with dignity and have the opportunity to succeed, in line with applicable laws and regulations. Our commitment to equal opportunities applies across the entire employee experience, from hiring and development to career advancement. We strive to foster a workplace where employees feel safe, valued and supported in realizing their potential. In building an inclusive work environment, Sonova does not apply quotas, set-asides, nor do we make employment-related decisions based on sex or any other protected characteristic. Our global equal treatment and employment opportunities strategy is built on the following pillars:

- **Attraction and development:** We stand for equal opportunities in how we attract and develop talent.
- **Training:** We train our employees and people leaders on the importance of equal opportunities.
- **Communication:** We drive transparent communication to foster an inclusive culture, promote equal opportunities in the workplace, and encourage role model behavior.
- **Supportive environment:** We strive to make our physical, technical, and cultural work environment inclusive.

Sonova is committed to fair, merit-based employment practices and to providing equal opportunity across its global workforce. Employment decisions are grounded in objective, job-related criteria, and our approach is applied consistently across all regions, in line with applicable local laws and regulations. Where appropriate and legally permissible, Sonova supports initiatives that foster equal treatment and inclusive dialogue, with implementation tailored to local legislative and cultural contexts. In addition, we provide opportunities for employees to share perspectives and participate in company-wide dialogue. Voluntary employee resource groups—including the Global Wo/Men's Network, the Global OutLoud Network, and the Global Hearing Loss Network—are open to all employees and serve as platforms for connection and knowledge-sharing. Together, these groups had more than 300 members by the end of the 2025/26 financial year.

To support a healthy and inclusive work environment, Sonova offers a range of flexible working arrangements, including part-time employment options, flexible working hours, breastfeeding rooms, childcare support measures, and extended parental leave, subject to local availability and regulations. In addition, at selected locations, meeting rooms are equipped with our Roger™ wireless communication devices to improve sound clarity and accessibility for colleagues who use hearing aids.

As part of Sonova's commitment to equal pay for equal work, fair compensation principles are embedded in our job evaluation and grading framework, as well as in our hiring and salary review processes. In Switzerland, Sonova received certification from the Fair-ON-Pay Association for our equal pay analysis. In the United Kingdom, Sonova published a gender pay gap report in accordance with statutory requirements.

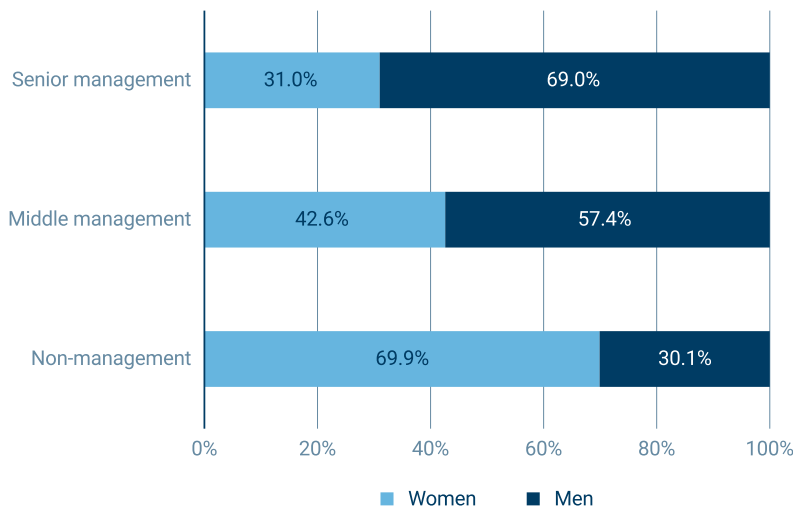
Key ESG targets:

We increase the share of women in senior management globally to 35% by 2028/29.*

We increase the share of women in middle management globally to 50% by 2028/29.*

** For consistency, the share of women is calculated at a global level. Actions to support these objectives are implemented only in jurisdictions where they are permissible under local laws, regulations, and employment practices.*

Gender diversity across the organization 2025/26



Sonova monitors gender representation across management and governance levels as part of its workforce reporting. As of the end of the 2025/26 financial year, women represented three of the eight members (37.5%) of the Sonova Board of Directors and three of the eight members (37.5%) of the Sonova Group Executive Management. Women accounted for 31.0% of senior management positions and 42.6% of middle management roles across the Group. Further details on the composition of the Board of Directors and the Sonova Group Executive Management are provided in the [Corporate Governance](#) report.

ESRS S1-9

Women in management positions

▶ Data externally assured (limited assurance)

Number and % of headcount (globally) within respective management position¹

	2025/26		2024/25		2023/24	
	Number	%	Number	%	Number	%
Women in senior management (globally)	66	31.0	62	30.5	62	28.3
Women in middle management (globally)	763	42.6	737	41.6	669	39.9
Women in non-management (globally)	12,783	69.9	12,612	70.0	12,658	70.3

¹⁾ For definition and methodology see [Sustainability note 3 - Employees](#).

Employees by age

▶ Data externally assured (limited assurance)

% of headcount¹

	2025/26	2024/25	2023/24
under 30 years old	19.1	18.8	19.8
30-50 years old	58.1	58.8	58.6
over 50 years old	22.8	22.4	21.6

¹⁾ For definition and methodology see [Sustainability note 3 - Employees](#).

Employee rights and engagement

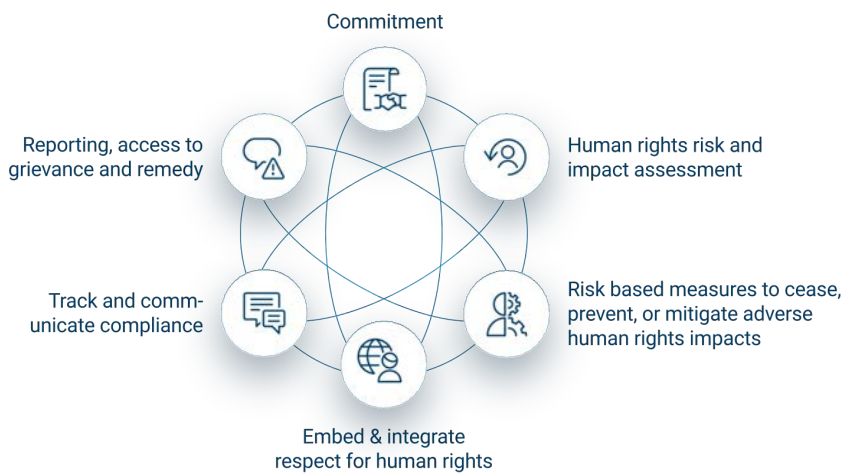
Sonova is committed to respecting and supporting human rights across our global operations and throughout its value chain. This commitment is guided by applicable laws and regulations, as well as by internationally recognized human rights and labor standards. Our commitment to human rights is reflected in key policies, including our [Code of Conduct](#) and the [Human Rights Policy](#), aligned with globally recognized standards. Sonova’s Code of Conduct applies to both employees and business partners and sets out expectations for ethical behavior and accountability across all interactions. In addition, the [Supplier Code of Conduct](#) defines requirements for responsible sourcing and the protection of workers within the supply chain, aligning supplier practices with

SDG 8.7

Sonova’s internal standards and promoting consistent ethical conduct across the value chain. Our policies strictly prohibit exploitative practices, including child labor, forced labor, and human trafficking. In addition, our Code of Conduct addresses discrimination, and emphasizes equal opportunities, supported by various trainings and processes.

Sonova’s Human Rights Policy governs our human rights due diligence (HRDD) along the entire value chain, delivered through an HRDD framework that aligns with the United Nations Guiding Principles on Business and Human Rights (UNGP). It also outlines the salient human rights issues along the value chain, including our employees. A list of these issues is available in the [Sustainability note 6 – Salient human rights issues](#).

Our human rights due diligence framework



Sonova’s commitment to human rights is further supported by its SpeakUp Policy and SpeakUp process. The policy defines grievance mechanisms and outlines access to SpeakUp, Sonova’s anonymous reporting platform, which is available to employees, contractors, and other stakeholders to raise concerns, including potential human rights-related issues. The policy sets out the SpeakUp process, and steps to address concerns, including remediation, corrective action, and disciplinary measures when necessary. The policy explicitly prohibits retaliation against anyone who reports a concern in good faith. To support awareness and effective implementation, employees receive annual training on relevant policies. The mandatory [Code of Conduct training](#) covers human rights topics and, in the 2025/26 financial year, included a specific focus on modern slavery risks. Oversight of the SpeakUp process, as well as human rights monitoring and implementation, sits with Sonova’s Chief Legal and Compliance Officer. The Audit Committee reviews the SpeakUp process on a quarterly basis. Further information on SpeakUp and policy-related training is provided in the [Business ethics](#) section.

Sonova conducts social audits and human rights assessments to identify and evaluate potential risks related to employees’ working conditions across its operations. Where issues are identified, corrective actions are implemented to address areas such as working conditions, wage practices, and non-discrimination. Further details on the social audit conducted during the 2025/26 financial year are provided in the [Working conditions](#) section. In addition, Sonova performs internal audits at both Group-function and Group-company level to monitor compliance with local labor laws and internal requirements. In the 2025/26 financial year, human rights considerations were incorporated into the internal audit scope for selected facility audits.

Sonova reports on its human rights due diligence practices in compliance with local regulations, including the UK’s Modern Slavery Act, the Norwegian Transparency Act, Canada’s Fighting Against Forced Labour and Child Labour in Supply Chains Act, the California Transparency in Supply Chains Act, and Australia’s Modern Slavery Act.

Sonova recognizes employee engagement as a key input to its strategy and approach to identifying and managing impacts. We engage with employees through multiple channels, including quarterly engagement and pulse surveys, established human resources processes, local

dialogue with unions and employee representatives, and ongoing exchange with our employee resource groups. These global and local engagement activities provide valuable insights that help us prioritize issues and implement meaningful improvement actions. Overall responsibility for employee engagement sits with Sonova’s Chief Human Resources Officer.

In addition to formal engagement mechanisms, Sonova actively encourages employees to contribute ideas to address business challenges, improve the customer experience, and improve operational efficiency. Through our continuous improvement mindset, supported by leadership development and change-management practices, we aim to ensure that actions are practical, scalable, and responsive to evolving internal and external requirements across all levels of the organization.

Talent management

Strategy, governance, and IROs

Sonova operates in a highly competitive environment characterized by increasing constraints in the availability of specialized talent. To deliver on the Group’s strategy and accelerate the development of innovative solutions for customers and consumers, a strong focus on talent attraction, development, and retention is critical. Sonova’s talent management framework is designed to attract individuals with the right skills, build and deepen critical capabilities, and ensure a robust leadership pipeline. This is achieved through the structured alignment of performance management, skills development, succession planning, and career progression with initiatives that support a positive employee experience, sustained engagement, and employer attractiveness.

GRI 3–3

Material impacts, risks, and opportunities related to talent management:

IRO (risk assessed as if unmitigated)	Occurrence	Expected time horizon
<p>Risk: Attraction and retention Lack of training and skills development as well as career and development opportunities could negatively affect talent recruitment and retention, hence negatively influence the ability to innovate, risking the viability of the business.</p>	Own operations	Increase in medium- to long-term

Sonova applies structured, forward looking talent management processes to attract, develop, and retain talent, with particular focus on critical skill areas such as audiology and research and development. Talent development is supported through internal mobility opportunities and by fostering a culture in which employees take responsibility for building their skills and actively managing their career progression. In parallel, Sonova maintains a continuous focus on employee engagement and the working environment. Together, these efforts support the retention of key talent, help sustain the Group’s competitive position and long-term success, and contribute to mitigating the identified material talent-related risk.

Sonova’s Chief Human Resources Officer is responsible for overseeing talent management, including setting the strategic direction and monitoring performance. Monthly key talent metrics, including employee turnover rate and internal recruitment rate, are reviewed at global, business, and local levels to track the effectiveness of our initiatives. Updates on key talent metrics are communicated monthly to the Group Executives and regularly to the Board of Directors. Risks and mitigation actions are reported regularly to the Audit Committee through the enterprise risk management process.

Policies and actions

Our commitments to our employees are governed by our [Code of Conduct](#) and our [Human Rights Policy](#). Detailed information about these policies can be found in the [Our employees](#) and [Business ethics](#) sections of this Report. In addition, various internal policies and standard operating procedures govern specific aspects of working experience.

In the 2025/26 financial year, Sonova further expanded Sonova’s leadership curriculum to strengthen internal talent development and reinforce a culture of continuous learning. Through the Leadership Excellence Hub complemented by digital platforms such as LinkedIn Learning,

employees have access to scalable, forward-looking development opportunities aligned with the Group's strategic growth priorities. The Leadership Excellence Hub integrates immersive workshops, live webinars, and structured leadership programs designed to build personal, team, and business leadership capabilities across all career stages. LinkedIn Learning complements our internal programs by offering access to more than 15,000 courses spanning professional growth, emerging technologies, creative capabilities, and leadership essentials — enabling employees to take ownership of their development.

To further strengthen people leadership capabilities across the organization, we focused on several targeted initiatives during the 2025/26 financial year: The internal trainer pool was expanded to scale the “**I Learn**” personal leadership program across locations, equipping employees with key collaboration skills, resilience, and practical tools to enhance their day-to-day impact. In addition, Sonova launched “**Passport to Lead**”, a structured 12-month onboarding journey for newly promoted people leaders, designed to build leadership mindset, confidence, and practical skills from the outset. Furthermore, 70 of Sonova's most senior leaders participated in a comprehensive 360-degree feedback process, receiving structured input from peers, team members, internal customers, and their own leaders to support individual development planning. Together, these initiatives support Sonova's strategic objective of developing and retaining talent internally by providing clear leadership development pathways. By strengthening leadership capability at multiple levels of the organization, Sonova addresses talent-related risks and reinforces long-term organizational resilience.

To reinforce the importance of a learning culture, we hosted our second Global Learning Week in January 2026. More than 4,800 colleagues participated in interactive sessions covering personal leadership, change agility, innovation & AI, customer focus, collaboration, and the on-quality, on-time mindset. This global initiative further reinforces continuous learning as a key contributor to performance, innovation, and a long-term sustainable growth.

Sonova's performance management process supports a culture of accountability and sustained performance across the organization. Throughout the financial year, people leaders and employees follow a structured performance management cycle. This cycle begins with the definition of clear and measurable objectives, includes a dedicated mid-year check-in to review progress and alignment, and concludes with a comprehensive year-end performance appraisal. This process supports consistent and transparent dialogue on expectations and outcomes and helps employees understand how their individual contributions support value creation for customers, consumers, and shareholders. It also reinforces the behaviors that shape how we lead and collaborate across teams. Employees are encouraged to initiate development and career conversations at any time, enabling timely feedback, skills development, and alignment with evolving business needs. Together, these practices strengthen leadership capability, support agile succession planning, and underpin Sonova's approach to developing a resilient, inclusive, and high-performing workforce that delivers sustainable long-term value for employees, customers, consumers and shareholders.

During the 2025/26 financial year, Sonova further evolved its Employee Listening Strategy to increase agility, strengthen responsiveness to employee feedback, and sharpen the focus on shared, company-wide themes. As part of this evolution, HearMe, Sonova's employee engagement survey, transitioned from an annual to a quarterly format and is complemented by a short quarterly Pulse survey. The revised HearMe survey is more focused and streamlined, concentrating on the most relevant questions linked to prioritized global focus areas, team experience, and employee engagement. Based on the results, leaders are empowered to define targeted HearMe actions that address the specific needs of their teams. Pulse surveys are then used to assess the perceived impact of these actions, providing timely insights that support continuous adjustment and reinforcement of engagement initiatives.

Performance metrics and targets

Employee engagement

More than 18,500 eligible employees were invited to participate in HearMe. Participation remained consistently high at 87% in 2025/26, indicating continued engagement with the employee listening process.

Key ESG target: We aim to maintain or improve our annual employee engagement score year-over-year.

The engagement score methodology measures three core questions covering employer advocacy, sense of accomplishment, and discretionary efforts. The 2025/26 engagement score is 68%, a score on the same level as measured in 2024/25, and we therefore achieved our target. We are committed to further strengthening our employee engagement, with actions in place to maintain or improve our employee engagement score for 2026/27.

Employee engagement score

► Data externally assured (limited assurance)

Favorable engagement answers as % of survey eligible headcount¹

	2025/26	2024/25	2023/24 ²
Employee engagement score	68	68	

¹) For definition and methodology see [Sustainability note 3 - Employees](#).

²) The employee engagement scores for 2025/26 and 2024/25 are not comparable with 2023/24 due to the change of provider and methodology.

Learning, performance and development

Learning and development are integrated into daily work, with on-the-job experience forming the foundation, and complemented by mentoring, regular feedback, and targeted formal training. This approach reflects a qualitative application of the 70–20–10 framework combining experiential, social and formal learning. In the 2025/26 financial year, more than 3,500 employees completed approximately 18,000 hours of learning through the Leadership Excellence Hub learning. In addition, employees completed a further 6,500 hours of training via LinkedIn Learning.

GRI 404–3

In 2025, 96.4% of eligible employees completed their performance appraisal. This strong participation rate – without significant gender differences – demonstrates a deeply embedded commitment to clear performance standards, accountability, and fairness across the organization.

Performance appraisal

► Data externally assured (limited assurance)

% of eligible employees with performance appraisal¹

	2025/26	2024/25	2023/24
Performance appraisal rate	96.4	99.3	98.7

¹) For definition and methodology see [Sustainability note 3 - Employees](#).

Talent attraction

During the 2025/26 financial year, 4,044 employees joined Sonova and more than 59% of job openings for all leadership positions were filled by existing Sonova employees. Internal moves are influenced by different site demands and talent pipeline/supply dynamics. Compared to the prior year, this rate was lower, mainly due to the build-up of leadership roles at our newer sites in Mexico and Germany. In Germany, changes were primarily driven by decreased internal managerial movements, while external hiring activity remained broadly stable. In Mexico, the greater reliance on external managerial hiring reflects the site’s early stage of development, where external leadership capability is required while the internal succession pipeline continues to mature.

GRI 401–1

New hire rate

► Data externally assured (limited assurance)

% of new hired headcount¹

	2025/26	2024/25	2023/24
Gender			
Women (globally)	66.5	66.9	68.7
Men (globally)	33.5	33.1	31.3
Age			
under 30 years old	42.9	39.7	38.2
30-50 years old	45.4	46.7	48.8
over 50 years old	11.7	13.6	13.0

¹⁾ For definition and methodology see Sustainability note 3 - Employees.

Internal leadership recruitment rate (ILRR)

► Data externally assured (limited assurance)

% of headcount¹

	2025/26	2024/25	2023/24
Total internal hires to leadership positions (%)	59.4	65.4	64.9

¹⁾ For definition and methodology see Sustainability note 3 - Employees.

Working conditions

Strategy, governance, and IROs

Sonova is committed to fostering a working environment that supports employee development and wellbeing, which underpins accountability for delivering value to customers, consumers, and shareholders. Our commitment to responsible employment practices encompasses a comprehensive definition of working conditions, which includes secure employment, working time, adequate wages, freedom of association, the existence of work councils, social dialog, consultation and participation rights of workers, collective bargaining, employee wellbeing, family-related leave, prevention of child and forced labor, adequate housing, and privacy.

GRI 3-3

SDG 8.7

Material impacts, risks, and opportunities related to working conditions:

IRO	Occurrence	Expected time horizon
<p>Positive and negative impact: Employees wellbeing</p> <p>Sonova’s working conditions can impact on employees and their families. Depending on the nature of this impact, this can have a stabilizing or destabilizing effect on the employees, their families and their communities.</p>	Own operations	No change

Sonova is committed to fostering a workplace that respects employees’ rights and provides job stability, equitable compensation, and fair working conditions, while supporting open and constructive dialogue. We aim to create an environment in which employees feel valued and supported in balancing performance expectations with their professional and personal needs. We recognize that a safe and healthy working environment, with a strong focus on employee wellbeing, enables our employees to engage effectively, deliver business outcomes, and contribute to long-term value creation for customers, consumers, and shareholders. Our wellbeing framework is structured around five pillars:

- **Physical:** nutrition, exercise, sleep, medical care and ergonomics
- **Mental:** relaxation, mindfulness, stress management, resilience, and mental health
- **Financial:** retirement and ancillary benefits
- **Social:** team spirit and leadership
- **Purpose:** purpose in life and work, beliefs & values and charitable activities

Sonova’s Chief Human Resources Officer is responsible for overseeing working conditions, including setting the strategic direction, providing monthly oversight, and regular tracking. Performance metrics are reviewed monthly at global, business, and local levels. The Chief Legal

and Compliance Officer oversees the SpeakUp process, including our anonymous whistleblowing platform, and other human rights initiatives. Employee wellbeing is led and managed through a cross-functional global health team, supported by local champions in our Group Companies. In addition, we conduct internal audits both for Group functions and at a Group company level to ensure compliance with local labor laws and our own regulations.

Policies and actions

Our commitment to our employees is described in our [Code of Conduct](#) and our [Human Rights Policy](#). Key aspects include respecting the personal integrity of our employees, freedom of association, and promoting human rights. Detailed information about the policies can be found in the [Our employees](#) and the [Business ethics](#) sections. Multiple internal policies and standard operating procedures govern specific aspects of working conditions. They are globally standardized and locally implemented in accordance with country-specific laws and regulations. The internal policies are tailored to the diverse work needs of employees in different roles and working in various business environments.

In the majority of countries where it operates, Sonova also runs an Employee Assistance Program (EAP) that provides anonymous counseling services for employees and immediate family members with personal concerns, both in and outside of work.

With the launch of our renewed strategy in March 2026, we are beginning a focused culture transformation to support Sonova's growth ambition. We are strengthening an entrepreneurial way of working – faster, closer to customers, and more empowered – while maintaining the high standards that define Sonova. At the core of this effort is a culture that values transparency, collaboration, accountability, and entrepreneurial thinking, empowering our people to move with speed, and make a meaningful impact for our customers and the company.

Performance metrics and targets

Collective bargaining and protecting employees' rights

Key ESG target: We conduct at least one social audit per year.

During the 2025/26 financial year, we conducted one social audit, thereby achieving our target. The social audit took place in our distribution center in Erfurt, Germany, and was performed by independent auditors: members of the Association of Professional Social Compliance Auditors (APSCA). The audit, which was based on international standards, local regulations, and our internal policies, consisted in an evaluation of the workplace conditions via on-site confidential interviews with employees, documentation review, physical observations, and management interviews. Since last year, the assessment has included an additional human rights due diligence module to ensure proper local dissemination of policies and processes. On site, the auditors observed a good level of local dissemination of Sonova's human rights framework, including its policies, risk assessments, and training, and confirmed the effectiveness of our grievance mechanism, SpeakUp. The facility was assessed as performing well in the areas of labor and human rights; there were no findings related to child labor, forced labor, discrimination, or freedom of association. Only minor recommendations on wages and benefits were provided to the local management. In terms of health, safety, and the environment, the facility was assessed as well-performing, although minor findings were identified (with recommended improvements) in relation to safety, and environmental inspections and training.

[SDG 8.7, SDG 8.8](#)

Sonova's global grievance process, including our anonymous SpeakUp online platform, gives ample scope for raising potential human rights issues and forms part of our human rights monitoring. Information about the SpeakUp process, key policy training, and regular campaigns for awareness raising can be found in the [Business ethics](#) section.

By the end of the 2025/26 financial year, 24% of our global workforce was covered by collective bargaining agreements, and 23% of our employees are supported by workers' representatives. At Sonova, we are dedicated to ensuring fair compensation for our employees, utilizing external benchmark data to inform salary adjustments based on market movements. In the event of

[GRI 2-30](#)

significant organizational changes, we take adaptive measures to minimize any negative impact on our employees, including early retirement offers, internal mobility opportunities, financial compensation, retraining programs, and outplacement services. In the past three financial years, there have been no significant job cuts affecting more than 1,000 employees or more than 5% of the total workforce.

Occupational health and safety

Sonova is committed to providing a safe and healthy working environment to protect employees from workplace hazards. To support this commitment, health and safety procedures are implemented across operations and distribution centers, including regular inspections to identify and assess potential risks and hazards. Sonova’s primary objective is to prevent workplace injuries. Where incidents do occur, they are thoroughly investigated and followed by appropriate corrective actions. Health and safety processes are managed locally: each site has a designated owner responsible for implementing the program and ensuring compliance. Safety is discussed daily at operations sites, with KPIs such as safety walks, unsafe observations, and incidents reviewed and reported weekly at the regional level. Health and safety are integral to employee and contractor training and are a key criterion in our annual internal site award. Local sites also develop action plans with training and awareness activities to further reduce exposure to risks. Employees handling chemicals or hazardous substances receive additional regular training in safe practices.

GRI 403–2, GRI 403–9

Sonova’s operations are generally characterized by a low level of occupational health and safety risk. The majority of work-related injuries resulting in lost time are associated with slips, trips or falls, or during goods movement, rather than with manufacturing processes. The health and safety data below covers approximately 22% of our global workforce, and focuses on employees in manufacturing, operations, and distribution roles. For the 2025/26 financial year, the scope included manufacturing sites in Switzerland, Vietnam, China, Ireland, Germany, the United States, Mexico, our operations and distribution center in the United States, and our service centers in Spain and the United Kingdom. Compared with the 2024/25 financial year, both the number of injuries and injury-related absences decreased across the reported sites. This development reflects the continued emphasis on occupational health and safety management and preventive measures. In the 2025/26 financial year, one high-consequence work-related injury occurred, accounting for 32% of total working hours lost.

Occupational health and safety

► Data externally assured (limited assurance)

Own employees ¹	2025/26	2024/25	2023/24
Number of work-related injuries	13	27	17
Number of hours worked	7,857,750	7,677,287	6,984,199
Lost-day rate (LDR)	22.8	93.5	47.5
Lost-time injury frequency rate (LTIFR)	1.7	3.5	2.4
Work-related fatalities	0	0	0

¹⁾ For definition and methodology see [Sustainability note 3 - Employees](#).

Working conditions in the value chain and affected communities’ rights

Sonova recognizes that workers throughout its value chain play a critical role in supporting operations and achieving business objectives. Accordingly, the Group’s commitment to respecting human rights extends beyond its own workforce to include workers in the value chain and the communities affected by its activities.

Sonova acknowledges that potential human rights risks are more likely to arise in connection with the extraction and sourcing of materials within its supply chain. We collaborate closely with business partners including suppliers to identify and mitigate potential human rights risks over

time. Our commitment to human rights is described in our [Code of Conduct](#), [Supplier Code of Conduct](#) and [Human Rights Policy](#). Sonova's dedication to safeguarding and monitoring workers' rights within the upstream value chain is governed by its Supplier Code of Conduct which sets expectations for ethical labor standards and safe working conditions. This external facing policy is available in several languages to ensure that its principles are well understood by our suppliers in non-English speaking countries. The Human Rights Policy supports the key elements of the human rights due diligence (HRDD) framework, as described in the [Our employees](#) section. It outlines the key human rights risks (salient issues) identified by Sonova within its value chain; these are listed in [Sustainability note 6 – Salient human rights issues](#). Sonova's global SpeakUp policy outlines grievance mechanisms and details of our SpeakUp platform, available for all stakeholders along the value chain, including our suppliers and their employees, to voice their concerns. More information about SpeakUp and our SpeakUp Policy can be found in the [Business ethics](#) chapter.

In November 2022, Sonova conducted its second Human Rights Risk Assessment (HRRRA), building on the first assessment from 2020. The HRRRA covers our global value chain and ranks potential human rights issues based on the severity of the risk to potentially affected people. The assessment methods included desk research and internal workshops. A new human rights risk registry was introduced at the same time; this includes detailed information on the severity of each issue (based on scale, scope, and remediability), its likelihood of occurrence, and Sonova's ability to influence it. This established a useful internal tool to systematically address and monitor risk-based measures to prevent or mitigate Sonova's salient human rights issues. During the 2025/26 financial year, Sonova initiated a comprehensive renewal of the HRRRA. The project considers emerging risks across our global value chain and all business units. It encompasses a remapping of Sonova's value chains, interviews with internal stakeholders, a systematic assessment of human rights risks, and workshops with relevant stakeholders to validate the findings and discuss proposed corrective actions. The project is ongoing and is scheduled to conclude in the first half of the 2026/27 financial year.

[GRI 408-1](#), [GRI 409-1](#), [GRI 414-2](#)

[SDG 8.7](#), [SDG 8.8](#)

Sonova's due diligence process for business partners includes distributor and supplier assessments and covers human rights in two steps. Firstly, business partners are screened against sanctions and watch lists as well as adverse media articles, enabling us to identify and respond proactively to potential human rights risks and violations. Secondly, a dedicated human rights assessment is performed specifically for upstream business partners (i.e., suppliers), to evaluate them against key human rights risks, including child labor, forced labor, freedom of association, discrimination, and fair wages. This assessment is used to identify high human rights-risk suppliers and will be used for the global HRRRA and for supplier engagement. For further information on supplier assessments, refer to [Supplier relations](#). During the 2025/26 financial year, supplier due diligence was included in the annual compliance monitoring scope to ensure that the process outlined above is well disseminated locally.

Corporate citizenship

Sonova is committed to acting as a responsible corporate citizen, by supporting local communities around its sites and contributing to society more broadly. This commitment is reflected in initiatives delivered through the Hear the World Foundation, as well as through charitable activities, employee volunteering, and in-kind and financial donations. Sonova also supports hearing-related research projects and, at the local level, Group Companies engage with their communities through fundraising initiatives and volunteer activities.

[Hear the World Foundation](#)

The Hear the World Foundation (HTWF) focuses on increasing access to hearing care and improving the quality of life for children in low- and middle-income countries. Sonova supports HTWF's mission by providing funding, expertise, employee volunteers, and hearing solutions.

In the 2025/26 financial year, HTWF supported 14 projects worldwide, delivering more than 125,000 hearing screenings for newborns and children and providing pediatric hearing care, including the fitting of hearing aids, to over 2,600 children. HTWF also strengthened local capacity

by enabling audiological training for 6,258 volunteers and hearing care professionals, while Sonova employees contributed more than 1,100 hours of voluntary work. Through expanded partnerships with local organizations, government partners, associations, and community stakeholders, HTWF advanced advocacy efforts and supported progress toward early identification of hearing loss and sustainable ear and hearing services for children.

Further details on HTWF’s activities, goals, and impact in 2025/26 are available in the annual Activity Report published on the HTWF website.

Hear the World Foundation activities

▶ **Data externally assured (limited assurance)**

	2025/26	2024/25	2023/24
Fitted hearing aids	4,555	5,168	4,067

Our consumers

Sonova’s vision is to enable a world in which people can enjoy the delight of hearing and live life without limitations. Consumers are at the center of our activities, and we are committed to building trusted relationships across all points of interaction.

Consumer rights and engagement

We are committed to respecting and protecting the rights of our consumers. Sonova’s [Code of Conduct](#) and our [Human Rights Policy](#) govern this commitment and are aligned with relevant international frameworks. Our Human Rights Policy outlines key salient issues and applies to all aspects of Sonova’s operations, including its downstream value chain. A list of these issues is available in the [Sustainability note 6 - Salient human rights issues](#). Our grievance process is defined in our SpeakUp Policy and managed through Sonova’s investigation process. Our SpeakUp reporting platform enables stakeholders to report concerns, including potential human rights violations, with an option to do so anonymously. The SpeakUp Policy also outlines steps for any necessary remediation, corrective action, and disciplinary measures, while ensuring protection against retaliation for good-faith reports. The Chief Legal and Compliance Officer is responsible for the monitoring and implementation of investigation processes. The concerns raised are reviewed quarterly by Sonova’s Audit Committee. For further details about speaking up at Sonova, please refer to the [Business ethics](#) section.

Sonova provides multiple channels for consumers to report product-related safety and quality complaints, as well as service-related complaints, by contacting the relevant support teams through the contact forms available on the brands’ websites or by calling dedicated customer service hotlines. We acknowledge and document all complaints in accordance with established internal procedures, assigning a unique identifier to ensure traceability. Our complaint handling teams receive, review, and evaluate complaints, further assessing them, where applicable, in relation to product safety, quality, and performance trends. We further investigate the complaints, where appropriate, to assess potential risks, identify root causes, and determine whether corrective and preventive actions are required. We also assess each complaint to determine whether it meets the criteria for reportability under applicable regulatory and legal requirements. Reportable events are escalated to the appropriate Quality, Regulatory, and Legal functions and submitted to relevant regulatory authorities within required timelines. We inform our consumers about the outcome of their complaint and any actions taken, and periodically review complaint data to identify recurring issues, emerging risks, and opportunities for continuous improvement.

Optimizing the consumer’s experience is a critical part of Sonova’s corporate mission and strategy; effective consumer engagement is therefore essential to our daily work. Our Retail business operates a structured consumer experience program that gathers and combines Net Promoter scores, online ratings and reviews, and product satisfaction data to provide a consistent assessment of consumer experience at each stage of the sales and service cycle. We use these results to inform early design decisions, feature development, service optimization, and post-market surveillance: ongoing proactive monitoring of devices after they have been released into

the market. These continuous improvement initiatives are managed through cross-functional teams using real-time project status dashboards reviewed in regular leadership meetings to ensure full tracking and accountability. We also actively engage with our consumers through digital media, education programs, and direct feedback channels, paying strict attention to compliance with relevant privacy and data security regulations in each case.

Access to hearing care

Strategy, governance, and IROs

Hearing loss is a growing global health challenge with significant social and economic consequences. More than 1.5 billion people worldwide experience some degree of hearing loss, with projections suggesting a rise to nearly 2.5 billion by 2050, with over 700 million people expected to require hearing care for moderate or greater loss. Despite the growing need, access to hearing care solutions remains limited: while over 400 million people could benefit from hearing aid use, only around 17% currently use them. These statistics highlight a critical gap in access and awareness of hearing care. Research also shows that hearing health challenges can begin early in life, while untreated hearing loss later in life has been linked as a risk factor for social isolation, cognitive decline and further health issues¹. These findings emphasize the importance of timely, equitable access to hearing care across all stages of life.

GRI 3–3

SDG 3.8, SDG 9.5

As the global leader in innovative hearing care solutions, Sonova integrates improving access, raising awareness and reducing barriers to hearing care as core elements of its strategy and vision. These priorities not only address unmet hearing needs but also support sustainable business growth. As part of Sonova’s updated Group-wide strategy presented in March 2026, the company has set an overarching ambition to improve the lives of 30 million people by the 2030/31 financial year. To achieve this, Sonova aims to provide innovative hearing solutions and services to consumers globally across a range of affordability and access points, while continuously improving technology and ease of use. Further details on Sonova’s strategy and ambition can be found in the [Our strategy](#) section. The material topic of access to hearing care is governed within Sonova’s businesses.

Material impacts, risks, and opportunities related to access to hearing care:

IRO	Occurrence	Expected time horizon
<p>Positive impact: Improving the quality of life Access to hearing care improves the quality of life of individuals with hearing loss through the provision of social, emotional, and cognitive benefits (e.g., social inclusion, economic productivity). Family members and carers can also be positively impacted.</p>	Downstream	Increase in short-, medium-, long-term
<p>Positive impact: Addressing health care costs Untreated hearing loss can have harmful effects on health and wellbeing and is associated with high costs for our healthcare systems. By treating their hearing loss, users of hearing instruments and cochlear implants can maintain their wellbeing and potentially address health-related risks.</p>	Downstream	Increase in short-, medium-, long-term
<p>Opportunity: Core business The provision of access to hearing care continues to be Sonova’s core business and hence represents a significant business opportunity.</p>	Own operations and downstream	Increase in short-, medium-, long-term

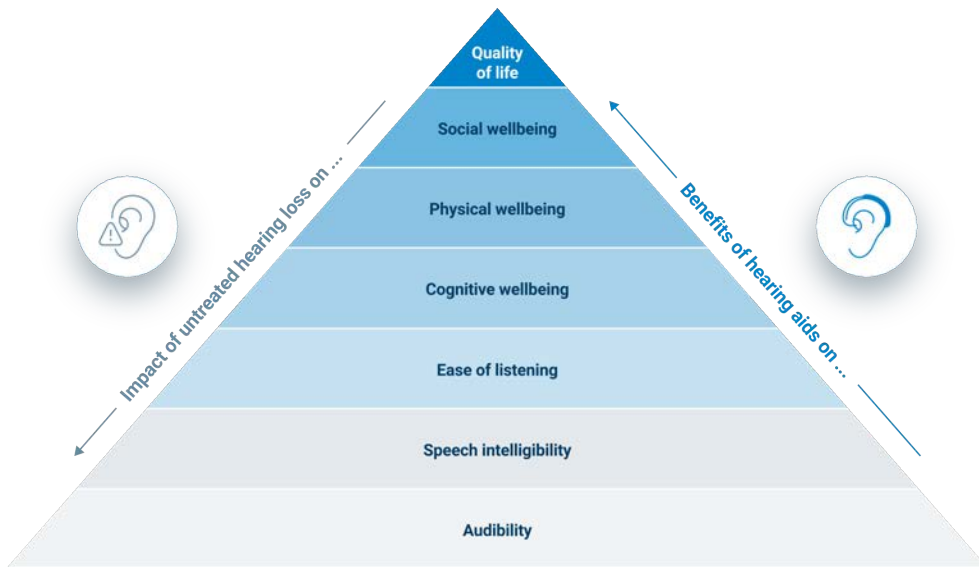
Policies and actions

Access to hearing care is governed within Sonova’s businesses and is integrated into our business practices. Therefore, Sonova addresses this topic within its operational and governance frameworks and does not maintain a separate standalone policy.

Sonova’s products and services are available in more than 100 countries and span the full range of hearing needs, from enhanced hearing and light-amplification products to hearing aids and cochlear implants for advanced or complete hearing loss. Despite this breadth, access to hearing care remains limited for many people, particularly in low- and middle-income countries and among underserved populations in higher-income regions. The cost of hearing care products and services is typically shared between consumers and public or private reimbursement or insurance schemes, making pricing dependent on local policies. Sonova therefore works closely with

insurers and public institutions in its markets—such as the National Health Service in the United Kingdom and the Department of Veterans Affairs in the United States—to offer bundled pricing models that combine hearing care products with related services. In addition to prescription hearing instruments, Sonova offers over-the-counter (OTC) hearing aids in selected markets, including the United States, China, and Japan. These products are available through online and retail channels and are self-fitted, supporting more convenient and lower-cost access to hearing care without the need for an in-person appointment.

Our global collaboration network plays a central role in improving access to knowledge and raising awareness of the broader health impacts of hearing. To support continuous innovation, Sonova operates multiple research and development hubs worldwide. These hubs collaborate closely with internal development and commercial teams, as well as with external research institutions. Maintaining good hearing is essential for healthy aging: while many people think of hearing health mainly in terms of audibility and understanding speech, its influence runs much deeper, affecting overall well-being and quality of life¹. Based on this knowledge and the research we support in this field, we have developed our holistic hearing care framework, which focuses on understanding the benefit of hearing care across multiple dimensions, beyond traditional aspects such as audibility and speech understanding. These dimensions cover cognitive, physical and socio-emotional well-being, as well as quality of life. The framework reflects both the growing body of evidence on the adverse consequences of untreated hearing loss and research demonstrating the broader, whole-person benefits of hearing care. By applying a holistic perspective, Sonova aims to raise awareness that untreated hearing loss can have far-reaching negative effects, while timely and effective hearing care can positively influence overall health and wellbeing. The framework is applied across Sonova’s businesses, particularly in research activities, awareness initiatives, and training for hearing care professionals, to support evidence-based and person-centered communication on the benefits of hearing care. It also informs internal product studies designed to assess the broader outcomes of Sonova’s devices. During the 2025/26 financial year, multiple research studies were initiated based on this framework, alongside an increased focus on translating new insights into clinical practice.



Through long-term partnerships with universities, research institutions, hospitals and companies, we use our holistic hearing care framework to generate more knowledge on the benefit of hearing care and to accelerate the translation of scientific evidence into clinical practices. In the 2025/26 financial year, we continued our in-kind support of the ACHIEVE (Aging and Cognitive Health Evaluation in Elders) study, led by the Johns Hopkins Bloomberg School of Public Health. The study was designed to determine whether treating hearing loss in older adults reduces cognitive decline over a three-year period. Recently, three peer-reviewed scientific papers were published, presenting additional findings such as that hearing intervention in older adults is associated with reduced social isolation and loneliness, a lower incidence of falls over three years, and cognitive benefits among individuals at higher risk of cognitive decline². Recognizing the insights from this research, our Phonak brand continues to offer the ECHHO (Enhancing Cognitive Health via

Hearing Optimization) training program, which covers the relationship between hearing loss and cognition, best practices for integrating cognition into the clinical conversation, and working with clients exhibiting signs of cognitive decline or dementia.

Our World of Hearing stores are lowering traditional barriers to hearing care, situated at approachable, high-visibility locations where people can explore hearing solutions at their own pace. The retail concept combines professional audiological services with a welcoming, consumer-focused environment. A central feature is the experience room, where consumers can explore how different hearing solutions perform in everyday listening situations, such as restaurants or live-music settings. This approach supports engagement across different age groups, including individuals who might not otherwise seek a hearing check, and encourages earlier interaction with hearing care. Our Retail business has 70 World of Hearing stores across five continents and more than 3,600 audiological clinics and stores worldwide. Innovation is not limited to our products: it also drives the way we approach the market through our Wholesale companies, distributors, and through our Retail network. By operating through many channels, we multiply consumers' potential paths to hearing.

Sonova continues to expand digital solutions that connect hearing care professionals and consumers across different stages of the hearing journey. These solutions include features such as health measurements, continuous data monitoring, and analysis of listening environments, which support more personalized hearing experiences and more targeted guidance for users. Integrated into and supporting Sonova's products, digital solutions enhance access to professional hearing care, particularly in regions where access to hearing care professionals is limited or remote. In numerous countries, Sonova enables online or app-based hearing screenings and supports remote hearing aid fittings and adjustments, as well as cochlear implant settings, allowing users to engage with their hearing care professionals without requiring an in-person visit.

In the 2025/26 financial year, Sonova acquired the SilentCloud™ application, a digital solution for tinnitus management that provides evidence-based support for people experiencing bothersome tinnitus. Built on clinically proven protocols, the app combines tinnitus and hearing assessments, education, internet-based cognitive behavioral therapy, and sound therapy to support patients in managing their condition through a structured, self-paced program. SilentCloud™ is currently available in several European markets and had approximately 20,000 registered users at the end of the reporting period. The solution complements Sonova's digitally enabled care offering by supporting earlier engagement and extending tinnitus care beyond the clinical setting through collaboration with ear, nose, and throat specialists.

Raising awareness for children's hearing care

In the 2025/26 financial year, Sonova's World Hearing Day activities focused on children's hearing care, emphasizing the importance of early checks, prevention and supportive listening environments at home, in schools, and in communities. Awareness efforts highlighted the role of hearing in children's learning, communication, and participation. Activities included local events and a targeted prevention campaign providing guidance for families on recognizing early signs of hearing loss and the importance of understanding and support along a child's hearing journey.



Sonova Academy (formerly Audiological Care Academy), is a Group-wide initiative to elevate the education, certification, and continuous development of hearing care professionals worldwide. Aligned with Sonova's vertically integrated business strategy— where deeper synergies accelerate innovation, strengthen market activation, and expand consumer reach — the Academy ensures consistent, high-quality standards of care across all markets. By building global HCP capabilities, Sonova supports improved access to hearing care. In 2025/26, Sonova Academy engaged over 5,000 HCPs in training programs on new products and on holistic hearing care topics such as

tinnitus and cognition. Sonova Academy also oversees the Swiss International Hearing Academy (SIHA), a Sonova Group initiative offering a pioneering blended-learning program in audiology for aspiring HCPs worldwide, directly tackling the global shortage of HCPs. The program is designed to further strengthen individuals' expertise and make training available in countries where vocational education facilities are limited or non-existent. The program is offered over six or twelve months, with more than 1,350 hours of study. It includes instructor-led lectures, online modules, self-study, and clinical work. In 2025/26, the SIHA program was launched in India. Beyond SIHA, we established further education programs across multiple local markets. For example, in China, where the aging population has rapidly increased and the rising number of people with hearing loss has strained an already under-resourced hearing care system, we have trained more than 500 local HCPs through a six-month program. In addition, we offer various online training as well as advanced audiology trainings in our Sonova Grand Hearing Institute. In 2025/26, Sonova also launched a China-level Clinical Education Team to deliver structured internal education and collaborate with academic institutions, public organizations and key opinion leaders.

In the 2025/26 financial year, Sonova implemented a range of initiatives across multiple channels to raise awareness of hearing health. Sonova's free online hearing tests have been available for many years and were completed more than 766,600 times in the 2025/26 financial year. In addition, Sonova regularly offers free hearing test days in its Retail locations. Awareness-raising activities during the reporting period also included workshops and professional training programs. To support hearing loss prevention, Sonova offers a broad range of products across multiple sales channels, addressing different needs such as protection from occupational noise and solutions designed for recreational activities.

¹ WHO, "World Report on Hearing" (2021)

²Additional information available at: <https://www.achievestudy.org/publications>

Performance metrics and targets

Accessibility

Key ESG target:

We initiate a Group-wide access to hearing care program in 2025/26.

During the financial year, various initiatives across Sonova were launched or continued, including awareness-raising campaigns, training of HCPs and further research with focus on the overall wellbeing benefits of hearing care through our holistic hearing care framework. However, no Group-wide program was launched for access to hearing care, and therefore, we have not achieved our target. We remain committed and see the need for a global program, which is why the target has been extended to the 2026/27 financial year.

Innovative hearing solutions

As part of our innovation process, we filed 44 new patent applications in the 2025/26 financial year across our businesses. By the end of the financial year, Sonova owned in total more than 2,000 active granted patent and design rights.

Patents and design rights

► Data externally assured (limited assurance)

Number of active patents and new patent applications

	2025/26	2024/25	2023/24
Number of active patents and design rights	> 2'000	> 1'900	> 2'000
New patent and design rights applications	44	47	52

Training and education

During the 2025/26 financial year, 554 HCPs in low- and middle-income countries graduated from the SIHA program and further, 644 were enrolled.

SDG 3.C

SIHA graduates in low- and middle-income countries

► Data externally assured (limited assurance)

Number of graduates in low- and middle-income countries¹

	2025/26	2024/25	2023/24
SIHA graduates in low- and middle-income countries	554	555	369

¹) For definition and methodology see [Sustainability note 4 - Other social topics](#).

Product quality, reliability, and safety

Strategy, governance, and IROs

Sonova is committed to delivering high-quality, reliable, and safe products that meet our consumers’ expectations, while continuously striving for improvements. Product quality, reliability, and safety are defined as the personal health and safety of users and the reliable functioning of the product.

GRI 3–3, GRI 416–1

Material impacts, risks, and opportunities related to product quality, reliability, and safety:

IRO (risk assessed as if unmitigated)	Occurrence	Expected time horizon
<p>Positive impact: Social inclusion</p> <p>Reliable, well-functioning products of Sonova’s Cochlear Implants and Hearing Instruments segments, as well as the service delivery through the Retail business, can significantly contribute to the social inclusion of users of hearing instruments and cochlear implants. This, in turn, can also help raise awareness among other individuals with hearing loss who may also benefit from the technology.</p>	Downstream	No change
<p>Risk: Loss of consumer trust</p> <p>There could be a loss of sales and market share if customer and consumer trust is lost due to quality or safety concerns.</p>	Downstream	No change
<p>Risk: Product exchanges and recalls</p> <p>If faulty or unreliable products enter the market there is a risk of costly repairs, fines, or product recalls.</p>	Downstream	No change
<p>Risk: Product-related chemical requirements</p> <p>Legal requirements are becoming stricter and more fragmented, leading to a risk of non-compliance and subsequent fines.</p>	Downstream	Increase in medium- to long-term

Sonova integrates quality, reliability, and safety considerations throughout the entire product life cycle, from research and product design to development, manufacturing, and post-market use. By closely monitoring our markets and applying relevant design-for-reliability principles, we ensure that product quality is embedded from initial design through to manufacturing. Sonova’s hearing instruments and cochlear implants are regulated globally by government agencies, healthcare authorities, and other regulatory bodies that verify our compliance across the full product life cycle. We maintain transparent, constructive, and professional relationships with applicable regulatory authorities on matters related to policy, product submissions, compliance, and product performance.

Each of our businesses operates under a dedicated quality framework addressing quality, reliability, and safety, tailored to the specific requirements of each product. These frameworks enable timely identification of issues and support prompt, data-driven improvement actions. We comply with key regulatory requirements, including design controls, marketing approvals, good manufacturing practices, vigilance systems, clinical studies, and other applicable regulations, standards, and normative documents. To support effective implementation, we have established quality management systems where applicable, along with cross-functional quality, safety, and reliability teams. Performance metrics are reviewed monthly within each business to drive continuous improvement and ensure regulatory compliance. Oversight is provided through regular reporting to the Group Executives and at least annual updates to the Board of Directors, supporting strategic alignment and accountability.

In addition, Sonova conducts internal audits to assess the effectiveness of its quality management systems and their conformity with ISO standards, FDA regulations, relevant European legislation, and country-specific requirements, including the Medical Device Single Audit Program (MDSAP). Defined procedures govern audit planning, execution, reporting, and record-

keeping. Audit findings, corrective actions, and follow-up activities are documented, reviewed, and analyzed to identify trends and further strengthen product quality, reliability, and safety.

Policies and actions

Sonova's policies and standard operating procedures for quality, reliability, and safety are designed to ensure compliance with regional and global regulations while fostering a strong quality culture across the organization. In 2024, we introduced a new quality policy for Hearing Instruments, which serves as the primary framework guiding our quality standards. The policy applies to all operational sites and has been approved by our CEO. For hearing instruments, our procedures comply with healthcare authority requirements in each market where products are distributed, including the European Union's Medical Device Regulation (EU) 2017/745, the Radio Equipment Directive 2014/53/EU, and U.S. Food and Drug Administration requirements for Class I hearing aids, Class II wireless hearing aids, and over-the-counter hearing aids.

Cochlear implants and their accessories comply with healthcare authority requirements relevant to each territory in which they are distributed. For example, in the European Union new products are compliant with the Medical Device Regulation (MDR) 2017/745 and are subject to a technical documentation review before receiving the mandatory conformity (CE) marking and being placed on the market. Similarly, in the United States, cochlear implants are classified as Class III medical devices and subject to pre-market approval, where the FDA evaluates the safety and effectiveness of these devices before commercialization. Sonova carefully monitors changes in the relevant worldwide regulatory environment to ensure that its products always conform.

Across all product categories, we assess potential safety-related risks using a systematic process to identify, evaluate, control, and monitor risks throughout the product life cycle. Hearing instruments and cochlear implants are governed by ISO 14971, which specifies the application of risk management to medical devices. To maintain up-to-date regulatory and statutory knowledge, employees participate in both initial and ongoing training programs. Role-specific training is delivered through our learning platform to build awareness of quality and reliability topics, complemented by general training on quality management systems, health, environment, and safety, as well as additional in-depth training as required. Our operations centers for hearing instruments and cochlear implants, along with major Group Companies, maintain quality management systems certified in accordance with ISO 13485, the internationally recognized standard for medical devices. Many sites participate in the Medical Device Single Audit Program (MDSAP), which covers regulatory requirements in Australia, Brazil, Canada, Japan, and the United States. Operations centers manufacturing products for the European market also comply with the requirements of the European Medical Device Regulation (EU) 2017/745. Annual third-party audits are conducted at all ISO 13485-certified operations centers and major Group Companies to ensure continued compliance across manufacturing, management systems, materials, components, and finished products.

[SASB HC-MS-410a.1](#), [SASB HC-MS-430a.1](#), [SASB HC-MS-430a.2](#), [SASB HC-MS-430a.3](#)

Product quality, reliability, and safety are fully integrated into our research, design, and development processes. From the outset, we document design inputs, including functionality, performance, quality, safety, intended use, clinical and consumer needs, applicable statutory and regulatory requirements, and environmental considerations. Any changes to design inputs follow the same approval process as the original inputs. We conduct in-house testing to verify and validate designs, alongside external third-party testing to demonstrate compliance with applicable standards and regulatory requirements. Once products enter commercial distribution, they are continuously monitored to maintain quality, safety, and effectiveness, and to identify potential for improvements. Methods include complaint handling, post-market surveillance, vigilance reporting, reliability trending analysis, and post-launch engineering activities. We comply with unique device identification requirements to ensure unambiguous device identification and traceability in accordance with local regulations. Product quality performance is also incorporated into supplier evaluation, with additional risk-based measures applied where necessary.

Customer and consumer complaints are systematically documented, reviewed, and analyzed to identify trends related to product quality, reliability, safety, and performance. Early signals of potential issues are used as inputs for corrective and preventive actions, supported by risk analysis and health hazard evaluation where applicable. Records of complaints and investigations

are maintained, and where a complaint incorporates the actions of external parties, we engage with the relevant supplier. Regulatory authorities are notified in accordance with national and regional requirements when advisory notices, recalls, or reportable adverse events occur.

The transition of key manufacturing and service sites to a multi-site ISO 13485 certificate was completed in 2024 and further extended to include additional sites in the 2025/26 financial year. This certification supports the consistent application of standardized processes across key sites, strengthens operational effectiveness, and enables innovation and growth. The multi-site certificate reflects Sonova’s commitment to maintaining high standards of quality, reliability, and safety across the organization.

Performance metrics and targets

Product quality and reliability

Key ESG targets:

We improve the product reliability rate by >20% year-over-year for hearing instruments.

We improve the product reliability rate by >20% year-over-year for cochlear implants (externals).

The reliability rate for hearing instruments declined by 6.6% year-on-year and remained below the defined target. This development largely reflects a higher share of customized products, which typically require more individualized handling and servicing. In response, Sonova has implemented targeted measures to further improve product robustness and strengthen service processes. These actions are intended to address the underlying drivers and support a gradual improvement in reliability over time, alongside the ongoing enhancement of our reliability capabilities.

For cochlear implant external processors, reliability improved by 13.9% compared to the prior year, although the result did not yet fully meet our target. This performance builds on a positive multi-year trend and reflects continued progress in enhancing product quality and durability.

Product reliability rates year-over-year improvements

► Data externally assured (limited assurance)

Improvement vs. previous year¹

	2025/26	2024/25	2023/24
Improvement of hearing instruments product reliability rate	(6.6%)	10.0%	7.0%
Improvement of cochlear implants product reliability rate	13.9%	16.3%	14.0%

¹⁾ For definition and methodology see [Sustainability note 4 - Other social topics](#).

In the 2025/26 financial year, Sonova voluntarily initiated three field actions within its cochlear implants (CI) business. These actions affected one model of sound processor (two units) and two selected accessories (battery chargers and battery packs). All field actions were undertaken proactively and on a voluntary basis. The recalls have been publicly disclosed, and information is available through the relevant regulatory authorities in the countries concerned, including the U.S. Food and Drug Administration’s Medical Device Recall database. These actions reflect Sonova’s approach to patient safety, transparency, and continuous improvement across our operations. During the reporting year, Sonova’s global facilities were inspected by multiple regulatory authorities, with no enforcement actions issued in relation to Good Manufacturing Practice (GMP) compliance.

[SASB HC-MS-250a.1](#), [SASB HC-MS-250a.2](#), [SASB HCMS-250a.3](#), [SASB HC-MS-250a.4](#)

Hearing Instruments (HI) and Cochlear Implants (CI): Product safety indicators¹

► Data externally assured (limited assurance)

	2025/26			2024/25			2023/24		
	HI	CI	Total	HI	CI	Total	HI	CI	Total
Number of recalls	0	3	3	0	0	0	0	0	0
Products listed in any public medical product safety or adverse event alert database	0	3	3	0	0	0	0	0	0
Number of fatalities associated with products	0	0	0	0	0	0	0	0	0
Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards	0	0	0	0	0	0	0	0	0
Number of regulatory agency inspections	13	11	24	15	11	26	13	4	17

¹⁾ For definition and methodology see [Sustainability note 4 - Other social topics](#).

Ethical marketing and sales practices

Strategy, governance, and IROs

At Sonova, we are committed to ethical marketing and sales practices towards all our customers and consumers, across all our businesses and channels. Ethical marketing and sales practices are defined as responsible marketing practices, accurate and comprehensible marketing statements, advertising, and labeling of products and services, as well as non-discriminatory and non-predatory selling practices.

GRI 3-3

SASB HC-MS-240a.2, SASB HC-MS-510a.2

Material impacts, risks, and opportunities related to ethical marketing and sales practices:

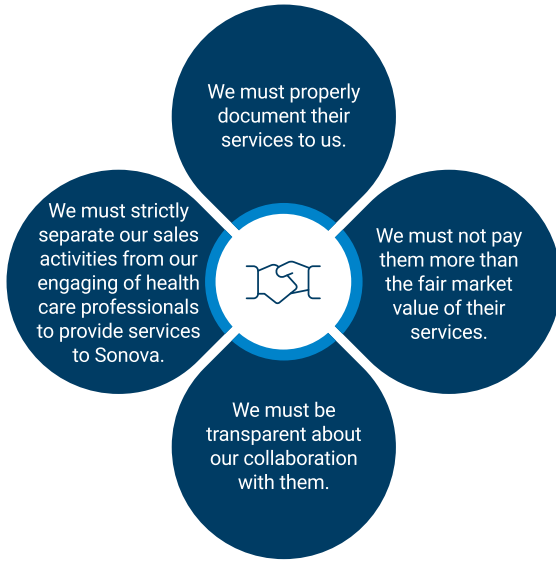
IRO	Occurrence	Expected time horizon
Positive impact: Access to quality information Well informed HCPs, consumers, and care givers lead to greater empowerment and better health outcomes.	Downstream	Increase in short-, medium-, long-term

Sonova promotes ethical marketing and sales practices by implementing rigorous compliance measures and structured training programs. We help people make informed choices and contribute to improved hearing healthcare in society by educating and guiding hearing care professionals (HCPs) and by giving consumers access to trustworthy information.

Due to differing risks by product type, Sonova has two distinct governance structures for marketing and sales practices: one covering medical devices, including related accessories and services, and one for non-medical devices. Compliance with regulatory and scientific standards for product performance claims is assured through an interdisciplinary and cross-department development activity, involving functions such as Marketing, Research and Development, Clinical Affairs, and Legal. Our Executive Committee oversees these functions and the Chief Legal and Compliance Officer leads legal governance, including brand intellectual property and compliance, with support from senior legal experts. The Group Executives and Board of Directors are regularly informed about relevant topics including clinical and claims research, regulatory and scientific compliance of product performance, and status of freedom to operate regarding Intellectual Property Rights (IPR).

Policies and actions

Our commitment to ethical marketing and sales practices is embedded in our [Code of Conduct](#) and detailed in relevant policies, guidelines, and standard operating procedures. Our [Anti-Bribery Policy](#) and its related standard operating procedures and country-specific guidelines define how we should interact in an ethical manner with HCPs (e.g., audiologists and acousticians, professors, surgeons, ear, nose and throat specialists, and researchers). We continually interact with HCPs in various roles and settings, and our cooperation with them is governed by our Four-Leaf Clover Principles:



Our mandatory Code of Conduct training covers the principles of anti-bribery compliance and ethical conduct. Further dedicated anti-bribery training is mandatory for employees in defined roles (including sales, marketing, and finance, as well as for Group company roles such as Managing Directors and company controllers). This year’s anti-bribery training included general details on false claims compliance. Our standard operating procedures (SOPs) for claims management clearly outline how to develop safety, performance, and benefit claims for both medical devices and non-medical devices (including their related accessories and services), in compliance with global regulatory requirements. All claims related to medical devices undergo a standardized review and approval process before being disseminated, to ensure that sufficient evidence is available, and that the claims meet quality and global regulatory compliance standards. Mandatory training is assigned annually to employees from relevant functions who are identified as having responsibilities under our claims management procedures.

Sonova upholds the ethical principles contained within the Declaration of Helsinki and applies ISO 14155 consistently when engaging in clinical trials. This standard is fully integrated into Sonova’s procedures, which outline clear processes for securing participants’ free, prior, and informed consent. Before initiating any clinical trial, we perform comprehensive risk and impact assessments and maintain systematic monitoring throughout the trial lifecycle. Employees engaged in these clinical activities receive training in Good Clinical Practice (GCP) and relevant procedures, supported by monthly clinical affairs expert sessions.

Sonova’s reporting platform, SpeakUp, is available for all stakeholders to submit (anonymously where desired) concerns about potential violations of marketing and sales ethics. For further details about SpeakUp, see the [Business ethics](#) section.

Performance metrics and targets

Sonova set a new target focused on Anti-Bribery Policy training during the 2025/26 financial year. Additional details on this target performance are available in the [Business ethics](#) section.

SASB HC-MS-270a.1

In the 2025/26 financial year, there were no monetary losses because of legal proceedings associated with misleading marketing claims. All clinical claims have been sufficiently substantiated for Sonova’s hearing instrument brands as well as for cochlear implants.

Data privacy and digital ethics

Strategy, governance, and IROs

We are committed to operating ethically, in compliance with regulations, and ensuring that we protect the data of customers, consumers, business partners, employees, and other stakeholders.

GRI 3-3

Data privacy and digital ethics refer to the responsible, transparent, and ethical collection, processing, and governance of personal and non-personal data; the protection of data subjects' privacy and safeguarding of sensitive data; and the ethical development and use of digital technologies, including artificial intelligence (AI), to promote fairness and transparency, and to build stakeholder trust.

Material impacts, risks, and opportunities related to data privacy and digital ethics:

IRO (risk assessed as if unmitigated)	Occurrence	Expected time horizon
<p>Risk: Data protection Non-compliance with data protection obligations may lead to financial fines and/or supervisory authorities ordering the suspension of specific processing activities.</p>	Own operations and down-stream	Increase in medium- to long-term

We have established organizational and technical safeguards to protect the personal data we collect and process, as well as to mitigate the evolving threat of data breaches and cyber-attacks. We comply with applicable data protection laws and regulations wherever we operate, and we monitor developments in national and international data protection law.

The principles of privacy by design and default are a central aspect of our product development and business processes. Sonova's Global Privacy function is responsible for overseeing compliance with data protection laws and regulations, defining and maintaining the Sonova Data Protection program and framework, and providing training and guidance to our business functions and employees in order to embed privacy and substantiate accountability. To support this, a network of Data Privacy champions facilitates privacy protection at the Group company level. Both the Global Privacy and Internal Audit teams monitor program and policy effectiveness, while the Data Protection program continuously evolves to meet the changing legal landscape. At Sonova, we employ AI technology solely to create benefits for our customers and users of our products. To ensure ethical and compliant use of AI, Sonova has defined a dedicated AI governance framework to ensure a responsible integration of digital technologies. The AI governance framework is regularly updated as technology and regulatory landscape evolve. In the 2025/26 financial year, we have newly implemented a Technology and Innovation Committee of the Board of Directors. This committee provides oversight of the Group's innovation and AI strategies, supporting effective governance of technological development and its alignment with evolving consumer needs.

Sonova's Chief Information Security Officer (CISO) holds global responsibility for information security across all regions, businesses, and functions, covering IT, operational, and product cyber security domains. The Information Security function defines the information security strategy and roadmap. The Information Security function defines the information security strategy and roadmap, establishes governance structures to identify, manage, and escalate cyber and information security risks, and develops policies, guidance, and support for the business. The Information Security function reports directly to the Group CFO. Group Executives and the Board of Directors receive regular updates on information and cyber security matters, while risks and mitigation actions are reported to the Audit Committee through the enterprise risk management process.

Sonova applies a structured information security approach, supported by successive action plans to address cyber security risks with the highest potential business impact. This approach prioritizes critical risks and supports effective risk management. With oversight and support from the Group Executive Management, Sonova's information security framework is designed to safeguard operations, products, and customer data.

Policies and actions

Sonova's Group Data Privacy Policy defines how personal data is processed and protected across the Group and sets out the core principles and commitments applied to ensure compliance with applicable data protection laws. The policy applies to all Sonova Group Companies and their employees and business partners globally. The policy is complemented by standard operating procedures and guidelines to provide more detailed guidance on specific data protection, privacy topics, and privacy notices. Sonova deploys mandatory annual online training for all employees, complemented by on- and offline training for specific departments and teams, along with

webinars, and communication platforms for knowledge exchange. Training courses cover essential legal principles and requirements, including Sonova’s Data Privacy Policy and such legal frameworks as the EU General Data Protection Regulation (GDPR), the Health Insurance Portability and Accountability Act (HIPAA), the California Consumer Privacy Act (CCPA), the Personal Information Protection and Electronic Documents Act (PIPEDA), and relevant Chinese data protection and security laws.

Sonova’s Global Information Security Policy mandates key information security principles, roles, and responsibilities. It is complemented by a set of directives, standards, and guidelines which govern cyber security for functions and subsidiaries controlled by Sonova, covering areas such as the acceptable and secure use of information and information systems, and the cyber security of our products. This information security policy framework is regularly reviewed, updated, and supplemented to address evolving information technology and cyber security risks. Sonova regularly tests its disaster recovery plans and applies defined incident response procedures. In addition, independent security assessments are performed by external providers. For areas with elevated risk exposure, proactive penetration testing is conducted annually by qualified external specialists. Sonova also conducts regular internal security assessments and maintains an ongoing vulnerability management process. In addition, Sonova maintains an information security risk insurance policy.

Sonova maintains a global information security awareness program designed to foster a company-wide cyber security culture and reinforce information security as a shared responsibility. The program includes mandatory training for all employees, targeted awareness training for specific functions, global and local campaigns, and regular cyber-resilience exercises. During the 2025/26 financial year, Sonova conducted an Information Security Awareness Month, featuring communications, training sessions, and engagement activities for employees worldwide, including an onsite event at the headquarters in Stäfa, Switzerland. These initiatives focused on emerging cyber risks, such as risks related to artificial intelligence and deepfakes, with the objective of strengthening employee awareness of information security topics relevant to the Group’s operations.

Performance metrics and targets

Key ESG targets:

We achieve an annual on-time employee Data Privacy training completion rate >95%.

During the 2025/26 financial year, we launched the Data Privacy training for all employees. The target was achieved with an overall on-time completion rate of 98.6%.

Data privacy training

► Data externally assured (limited assurance)

% of employees that completed the Data Privacy training on time¹

	2025/26	2024/25	2023/24
On-time Data Privacy training completion rate ²	98.6		

¹⁾ For definition and methodology see [Sustainability note 4 - Other social topics](#).

²⁾ Program was launched in the 2025/26 financial year, no comparable data for prior years.

In the 2025/26 financial year, we did not experience any substantiated claims from regulatory bodies or outside parties regarding information security or data breaches.

GRI 418-1

Breaches overview

► Data externally assured (limited assurance)

Number	2025/26	2024/25	2023/24
Number of information security breaches or other cyber security incidents	0	0	0
Number of substantiated complaints concerning data breaches	0	0	0

Sustainability Report

Governance Information



The following sections are covered in the governance information chapter, with Business ethics identified as the material governance topic:

- [Business ethics](#)
- [Supplier relations](#)
- [Public affairs](#)
- [Animal welfare](#)

Business ethics

Strategy, governance, and IROs

Sonova is committed to conducting business ethically and responsibly in all interactions with stakeholders and across the organization. This commitment is grounded in compliance with applicable laws and regulations in all countries where we operate, as well as adherence to our [Code of Conduct](#), internal policies, and company standards. Business ethics at Sonova is supported by a culture that does not tolerate fraud, corruption, bribery, and anti-competitive practices, and encourages and protects speaking up through established reporting and whistleblowing mechanisms.

GRI 3–3, GRI 2–23, GRI 2–24

Material impacts, risks, and opportunities related to business ethics:

IRO (risk assessed as if unmitigated)	Occurrence	Expected time horizon
Risk: Changing and fragmented regulatory landscape The regulatory environment is evolving rapidly and becoming increasingly fragmented across markets. Failure to comply with existing or emerging regulations in a timely manner could result in reputational damage, fines, and loss of business.	Entire value chain	Increase in short-, medium-, long-term
Risk: Ethical behavior Unethical business conduct may result in reputational damages, legal action, fines, loss of our licenses and loss of business.	Entire value chain	Increase in short-, medium-, long-term
Risk: Protection of whistleblowers Whistleblowers play a critical role in upholding ethical conduct. Inadequate protection of whistleblowers may expose the company to reputational damage and legal risks.	Entire value chain	No change expected

Conducting business ethically is fundamental to delivering on Sonova’s corporate strategy, and to providing sustainable value to customers and consumers. Operating in a complex and evolving global regulatory environment requires a proactive and disciplined approach to maintaining high ethical and compliance standards. This approach includes the development of robust compliance frameworks, regular training and communication for employees, due diligence processes to promote adherence to our standards by business partners, and the implementation of mitigating actions where gaps are identified. As Sonova continues to grow in key markets, the scope and complexity of ethical and compliance considerations are expected to increase, underscoring the importance of strong governance and continuous oversight.

Ultimate accountability for business ethics at Sonova lies with the Board of Directors and requires its oversight of our business operations. Its Audit Committee receives quarterly compliance updates and an annual compliance report that is also provided to the Board of Directors. The Compliance and Digital Ethics committee, which is composed of Group Executives, reviews and assesses adherence to compliance standards by individual business units and Sonova as a whole. Dedicated teams within the global Legal, Compliance, and Data Privacy functions oversee adherence to our policies and standards. These functions are headed by program managers who report to Sonova’s Chief Legal and Compliance Officer. The Chief Legal and Compliance Officer reports directly to the CEO and has a dotted-line relation to the Chair of the Audit Committee. Assurance of our commitments to business ethics and adherence to Sonova’s policies and standards are part of the internal audit process, which covers Group functions and entities at a Group company level. The results of internal audits are presented periodically to the Audit Committee.

Policies and actions

The [Sonova Code of Conduct](#) defines general principles for ethical behavior and applies to all employees of the Sonova Group, its subsidiaries, and any third parties such as distributors,

SDG 5.1

agents, or suppliers while they are performing work for Sonova. An acknowledgment of the Code of Conduct is part of new employment and third-party contracts. The Code of Conduct is approved by the Board of Directors, reviewed regularly, revised when necessary, and governs all relevant aspects of Sonova's business operations. It covers compliance with laws and regulations, conflicts of interest, and anti-competition, along with Sonova's commitment to social and environmental responsibility such as human rights, equal employment opportunities, non-discrimination, and workplace safety. Sonova's Code of Conduct training is mandatory for all employees worldwide and is delivered through our eLearning platform or periodically via classroom training for employees who do not have access to a computer in performing their role. It provides guidance on how to act with integrity and how to identify and report potential violations such as conflict of interest, harassment, fraud, discrimination, corruption, or breach of secrecy. Third parties are regularly instructed to ensure adequate understanding and compliance with the Code of Conduct.

The principles of the Code of Conduct are further refined in various internal guidelines and policies, including – but not limited to – antibribery, interactions with hearing care professionals, anti-competitive practices, infringement of intellectual property, human rights, data protection and information security, securities trading, public disclosure and reporting, product quality, trade compliance, and AI governance. Non-compliance with Sonova's Code of Conduct, internal policies, or guidelines leads to disciplinary action, up to and including termination of the employment contract. Sonova's distributors, suppliers, and vendors go through an onboarding due diligence process before being contracted for their services. This helps to ensure that our upstream and downstream partners conduct their business in accordance with Sonova's Code of Conduct and in compliance with the relevant individual policies. In addition, the [Sonova Supplier Code of Conduct](#) also serves as a binding principle for its suppliers. Suppliers are required to provide written certification that they will adhere to these requirements in all business transactions, operations, goods, and services pertaining to Sonova.

The [Sonova Anti-Bribery Policy](#) prohibits all forms of corruption and provides the framework for ethical interaction with customers, consumers, and third parties – with a particular focus on Sonova's interactions with hearing care professionals (HCPs) and health care organizations. The Anti-Bribery Policy has been communicated to all Sonova employees and to third parties acting on Sonova's behalf, both of whom must commit to complying with its principles. This policy is supported by detailed procedures governing high-risk activities (e.g., HCP & Government Official engagements, sponsorships, grants, donations, and distributor relationships). Awareness of the Anti-Bribery Policy is integrated into the annual mandatory Code of Conduct training; mandatory periodic trainings have been rolled out to employees in defined high-risk functions (such as sales, marketing, finance, Sonova's senior and middle management, and Group company-level management roles including Managing Directors and controllers). The training provides in-depth guidance on healthcare-specific risk scenarios, third-party risk management, fair-market value principles, and real-world case studies.

GRI 205-2

SDG 16.5

Sonova's Global Competition Law Policy describes the basic principles of fair competition while conducting business. All Sonova employees worldwide have access to the policy and must comply with the principles it sets out. The Competition Law Policy is supported by guidance on exchanging commercially sensitive information, participation in trade associations, pricing practices, and interactions with competitors. Mandatory periodic trainings on the Competition Law Policy have been rolled out to employees in defined high-risk functions (similar to those addressed by the Anti-Bribery Policy).

Sonova is committed to providing reporting channels that encourage employees, contractors, and other stakeholders to speak up and report potential wrongdoing (i.e., violation of applicable laws, regulations, the Code of Conduct, or related internal policies and procedures). To further support a culture of speaking up, Sonova has implemented a SpeakUp Policy which outlines the escalation process to handle and report compliance concerns. Concerns are classified according to their impact (global/local) and/or the implicated person. The escalation process includes the handling of certain matters by local management under the guidance and oversight of the Global Compliance team. All matters with global impact (both in severity and/or where senior members of management are implicated) are investigated by a dedicated Investigations team within Global Compliance. Sonova's SpeakUp platform and investigation process are compliant with the EU Whistleblower directive and have been audited and verified by external auditors. Employees may

GRI 2-25, GRI 2-26

report a concern to their line manager, their local HR function, a compliance manager, or directly via the SpeakUp platform, which is available online and via phone. The SpeakUp platform is operated by an independent third-party provider and ensures the anonymity of the reporter. We include awareness of the SpeakUp Policy in our annual Code of Conduct training for all employees.

All reported violations are promptly investigated and treated confidentially, to the extent that it is reasonably possible to do so, based on jurisdictional requirements. Sonova does not tolerate any form of retaliatory action against an employee who reports, in good faith, suspected wrongdoing or potential violations of our Code of Conduct or other internal policies. The Audit Committee is informed periodically about concerns received through the SpeakUp process, the number and types of cases, and the disciplinary and corrective measures taken. Regular training programs on the SpeakUp process reinforce the importance of reporting potential violations, along with details on the process and reporting channels for doing so. SpeakUp statistics are published on Sonova’s internal platforms to increase trust and assure employees that concerns are addressed promptly.

In the 2025/26 financial year, Sonova launched a revised due diligence process for business partners, including distributors and other types of downstream entities. The revised process incorporates risk-based pre-engagement assessment to ensure that new partners align with our commitment to ethical business practices and core values. In addition, our Supplier Code of Conduct reinforces our dedication to responsible and sustainable business operations along the value chain by clearly outlining our expectations for upstream value chain partners and emphasizing critical areas such as ethical behavior, the protection of human rights, and the reduction of environmental impact. Sonova’s suppliers must accept the Supplier Code of Conduct prior to their engagement with the company.

Performance metrics and targets

Key ESG target:

We achieve an annual on-time employee Code of Conduct training completion rate of >95%.

In the 2025/26 financial year, the target was achieved with an on-time completion rate of 97.6%.

On-time completion rate of Code of Conduct training

► Data externally assured (limited assurance)

% of employees who completed the Code of Conduct training on time¹

	2025/26	2024/25	2023/24
On-time Code of Conduct training completion rate	97.6	98.0	97.4

¹) For definition and methodology see [Sustainability note 5 - Governance topics](#).

Key ESG target:

We achieve an annual on-time mandatory Anti-Bribery Policy training completion rate of >95%.

In the 2025/26 financial year, the target was achieved with an overall on-time completion rate of 98.9%.

On-time completion rate of Anti-Bribery training

► Data externally assured (limited assurance)

% of employees who completed the Anti-Bribery Policy training on time¹

	2025/26	2024/25	2023/24
On-time completion rate of Anti-Bribery Policy training ²	98.9		

¹) For definition and methodology see [Sustainability note 5 - Governance topics](#).

²) Program was launched in the 2025/26 financial year, no comparable data for prior years.

In the 2025/26 financial year, a total of 216 SpeakUp complaints were reported. All allegations were promptly addressed by the internal investigations team, supported by external experts as

needed. 24% of the complaints were substantiated and followed up with appropriate actions ranging from verbal or written warnings up to termination of employment.

SpeakUp complaints

► **Data externally assured (limited assurance)**

Number of SpeakUp complaints¹⁾

	2025/26	2024/25
Number of SpeakUp complaints	216	245
Number of substantiated complaints	51	84

¹⁾ For definition and methodology see [Sustainability note 5 - Governance topics](#).

In the 2025/26 financial year, one confirmed case of private bribery was identified (prior year: none). The case did not involve government officials and related to transactions between a Sonova entity and one of its vendors. It did not result in regulatory consequences. Disciplinary action was taken, and the individuals involved were terminated both at Sonova and at the vendor.

[GRI 2-27, GRI 206-1](#)

[SASB HC-MS-510a.1](#)

No fines or non-monetary sanctions for non-compliance, including violation of anti-corruption and anti-bribery laws, were levied against Sonova in the 2025/26 financial year.

Supplier relations

Sonova is committed to building and maintaining responsible and fair partnerships with its suppliers. We recognize that strong supplier relations are critical to ensuring product quality, patient safety, and resilient sourcing while reducing environmental and social impacts across our value chain.

In the 2025/26 financial year, we sourced materials and services from around 3,000 direct and indirect suppliers across our businesses. Sonova suppliers are based in Europe, Americas, and Asia, and some operate in geographies and industries with high inherent risk of environmental and social impacts. To mitigate the risk, Sonova’s sustainability commitments and expectations are embedded in policies and processes and communicated transparently throughout the supplier journey. Sustainability requirements are increasingly included in supplier agreements, requests for proposals, and bidding processes. Sustainability criteria (such as ESG risk rating, decarbonization maturity, and responsible sourcing) represented up to 10% of total evaluation weighting in selected tenders, influencing our supplier selection decisions.

[GRI 308-2](#)

Sonova’s relations with suppliers are guided by the [Sonova Supplier Code of Conduct](#), the [Sonova Code of Conduct](#) and the General Conditions of Purchase, which together form the foundation of all supplier agreements. The Sonova Supplier Code of Conduct aligns with OECD Due Diligence Guidance, UN Guiding Principles on Business and Human Rights, and ILO core standards. Suppliers must certify in writing that they will comply with these standards and principles in all their Sonova-related dealings, activities, and delivered products and services (certification is included in all supply agreements). Compliance with these requirements is further reinforced through contractual sustainability clauses, audit rights, and corrective action obligations. Sonova emphasizes sustainability expectations of suppliers through the selection Due Diligence program and, for significant suppliers, the Supplier Relationship Management process.

Key supplier sustainability risks are reviewed monthly, including sustainability performance, product material compliance, and decarbonization potential. Buyers and category leaders receive targeted training, while EcoVadis-registered suppliers can access EcoVadis Academy modules. Sonova also provides individualized support to strengthen decarbonization efforts, prepares suppliers for EcoVadis assessments, and helps suppliers to develop and implement corrective action plans.

Overall sustainability risk is assessed by the EcoVadis platform on annual basis for all relevant suppliers. During the 2025/26 financial year, all businesses were integrated into the EcoVadis supplier Due Diligence program, ensuring full organizational coverage. In total, 2,831 suppliers were pre-screened with the EcoVadis platform. Out of those suppliers, seven with high inherent

sustainability risk were identified and invited to perform full self-assessment with EcoVadis. Direct suppliers with EcoVadis scorecards represent 81% of direct material spend, with an average EcoVadis score of 58, one point above medical device industry benchmark. An EcoVadis score of 45 or above corresponds to the “Good” performance level, reflecting a structured and proactive sustainability approach. We track the percentage of direct suppliers achieving a score of 45 or above to ensure that robust sustainability management practices are embedded across our direct material supply base and that continuous improvement is driven year over year. Sonova EcoVadis Program success criteria have been tracked for the last three years and showcase significant improvements both on quantitative and qualitative measures.

Direct suppliers – EcoVadis assessment success criteria

Direct spend coverage (%), Average EcoVadis score; EcoVadis score ≥45 (%)¹⁾

	2025/26	2024/25	2023/24
Direct spend coverage	81%	62%	31%
Average EcoVadis score	58	53	52
EcoVadis score ≥45	84%	76%	72%

¹⁾ For definition and methodology see [Sustainability note 5 - Governance topics](#).

One supplier with an insufficient EcoVadis score at the beginning of the fiscal year was supported in developing a corrective action plan. Sonova’s engagement helped the supplier to significantly improve their score. Key actions addressed environmental policies, decarbonization targets, and reporting on environmental and human rights. Besides the high-risk suppliers, 30 suppliers were selected based on high spend, carbon emissions, and strategic relevance and requested to complete EcoVadis self-assessments.

[GRI 414-2](#)

[SASB HC-MS-430a.1, SASB HC-MS-430a.3](#)

All direct material suppliers and risk relevant indirect suppliers are evaluated on the Dun & Bradstreet Risk Analytics platform during onboarding. This process identifies human rights risks through screenings of sanctions and watchlists, political exposure, and adverse media, along with a dedicated human rights risk tool.

Besides EcoVadis, the Consumer Hearing business conducted four onsite sustainability audits. The Hearing Instruments business carried out more than 75 supplier visits to ensure that their practices are reliable and robust, and to conduct risk-based evaluation of components and processes that could affect product performance, safety, or broader supply chain stability.

Sonova maintains and continuously assesses a critical supplier list, which included 36 suppliers at the end of the 2025/26 financial year. Critical suppliers include those whose materials come into direct contact with users’ skin, single-source suppliers, or those with high business impact. The classification of critical suppliers is conducted at the beginning of each new supplier relationship and is reviewed regularly. In the 2025/26 financial year, 76% of relevant critical suppliers were covered by EcoVadis assessments, an increase from 70% in the previous fiscal year. Critical supplier sustainability performance also improved, with the average EcoVadis scores increasing from 53 to 58.

Purchased goods and services represent a significant share of our Scope 3 emissions, and we actively engage with our suppliers to align them with our near-term decarbonization trajectory. Sonova contracts include expectations for suppliers to measure greenhouse gas (GHG) emissions, set reduction targets, and provide carbon data. We encourage suppliers to develop credible transition plans and disclose their corporate emissions on an annual basis. Sonova collects supplier carbon data via the EcoVadis platform and through direct engagement with priority suppliers. Based on recognized industry standards, we have developed guidance to support suppliers in calculating Product Carbon Footprint (PCF). We observed improvements among the top 20 emitting suppliers. We worked with seven of these suppliers, representing 75% of reported direct material emissions, to develop supplier-specific PCF calculation capabilities.

Public affairs

Sonova operates in a highly regulated environment, and our public affairs efforts focus on active engagement in public discussions and providing insights on evolving policy changes. These changes include regulations affecting the market placement of hearing instruments and consumer products, as well as public access to medical technology. We work to raise awareness about the societal impact of hearing loss and the benefits of hearing care, all while upholding high standards of business ethics and integrity in compliance with applicable laws. In line with our [Global Anti-Bribery Policy](#), Sonova does not permit donations to political parties.

GRI 2-28, GRI 415-1

To share our specialist knowledge and support high quality standards for hearing instruments and cochlear implants, we participate actively in multiple associations and external initiatives, including:

- European Hearing Instrument Manufacturers Association (EHIMA)
- European Association of Digitally Transforming Industries (DigitalEurope)
- Hearing Industries Association (HIA)
- Medical Device Manufacturers Association (MDMA)
- Hearing Instrument Manufacturers' Patent Partnership (HIMPP)
- Hearing Industry Research Consortium (IRC)
- European Telecommunications Standards Institute (ETSI)

Sonova is actively represented on the governance bodies of several key associations. Our CEO, Eric Bernard, is a board member of EHIMA. Stefan Launer, VP of Audiology and Health Innovation, is the Chair of HIMPP's Board of Directors. Alistair Simpson, President of Cochlear Implants, is a board member of MDMA, and Nicholai Dessypris, President of Sonova USA, is a board member of HIA. We are also involved in various professional and scientific associations related to our field. Since 2016, Sonova has been a signatory to the UN Global Compact and is part of both the global and Swiss networks.

In the 2025/26 financial year, we contributed more than CHF 1.6 million in membership fees to trade associations and non-commercial organizations. Our largest contributions went to the HIA, EHIMA, and SwissHoldings. We made no contributions to political organizations, parties, candidates, ballot measures, or referendums.

Animal welfare

We recognize the importance of animal welfare in advancing medical research and are committed to ethical practices and the responsible treatment of animals in compliance with international standards. Sonova does not conduct any animal testing in-house and works with only a small number of third-party organizations. We adhere to ISO 10993-1, which requires animal testing in certain cases to demonstrate the biological safety of medical devices that come into contact with the human body. As part of our research contributions, we provide components of cochlear implants to a few selected research centers and universities. We are dedicated to the Three Rs principle – replacement, reduction, and refinement – to minimize the need for animal testing.

SASB HC-MS-410a.1

Three Rs principle	Description
Replacement	<ul style="list-style-type: none"> • We use non-animal alternative methods, including testing with 3D skin models or assessment with computational toxicology models, where these methods are appropriate and are accepted by regulatory bodies. • We promote the development and regulatory acceptance of new in-vitro methods by collaborating with test method developers and actively participating in working groups of the international standardization process.
Reduction	<ul style="list-style-type: none"> • We apply strategies to reduce the number of animals used in testing. • We strive to avoid completely any unnecessary or duplicated testing by using previously evaluated or historically established biologically safe materials whenever possible and taking advantage of prior research among the various Sonova companies around the world. • We emphasize risk assessment to clearly evaluate any need for animal testing.
Refinement	<ul style="list-style-type: none"> • Whenever possible, we select test methods that minimize the distress caused to animals. • We conduct all animal testing for biological safety evaluations through appropriately accredited testing laboratories in which all tests are carried out in accordance with good laboratory practice. We conduct animal testing for research collaborations only through universities and research laboratories where experiments are reviewed, approved, and overseen by the respective ethics committees.

Sustainability notes

The sustainability notes provide detailed information on environmental, social and governance (ESG) performance metrics disclosed in the report, including definitions, methodology, assumptions and if applicable, restatements.

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While we are dedicated to maintaining consistency in the definition and calculation of our sustainability metrics over time, we recognize that there may be instances where metrics or targets evolve to better reflect our strategic goals or industry standards. If such cases occur, or in case of material prior year errors, we will restate comparative figures. Thresholds for restatements have been assessed on a case-by-case basis, taking into account an overall assessment and judgement on the impact on the report. In case of material restatements these are further explained in the respective sustainability notes.

The calculated performance metrics are in accordance with Sonova’s financial year. Unless stated otherwise, environmental performance metrics for 2025/26 are based on actual data from April to December 2025 and estimated data from January to March 2026.

Sustainability note 1 – Climate change

Sonova’s GHG emissions are calculated and reported according to the Greenhouse Gas (GHG) Protocol under the financial control consolidation approach for organizational boundaries. Global warming potentials (GWP) from the IPCC’s fifth assessment report (AR5) are applied to calculate CO₂ equivalents. While all greenhouse gases from the Kyoto Protocol (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃) are considered, only CO₂, CH₄, and N₂O are relevant. Out of the 15 scope 3 categories outlined by the GHG Protocol, 12 are applicable to Sonova, and those not applicable are: processing of sold products (cat. 10), downstream leased assets (cat. 13) and franchises (cat. 14). These are not included as Sonova does not have any GHG emissions from downstream leased assets and does not operate any franchises. The emissions in category 10 were excluded as they were deemed negligible (<0.1% of 2019 base year emissions).

All of Sonova’s business units operate in high-impact sectors as defined in the EU’s Commission Delegated Regulation (EU) 2022/1288. The Hearing Instruments and Cochlear Implants business operate in the Nomenclature of Economic Activities (NACE) sector C.32.50 Manufacture of medical and dental instruments and supplies, Consumer Hearing is in C.26.40 Manufacture of consumer electronics, and Retail is in G.47.7.4 Retail sale of medical and orthopedic goods in specialized stores. GHG emissions from joint ventures are reported under scope 1 and 2, provided that Sonova holds operational control. If not, these emissions are accounted for under scope 3, upstream leased assets (cat. 8), e.g., for emissions derived from shop-in-shop operations.

No events occurred during 2025/26 financial year that had a significant effect on Sonova GHG emissions disclosure.

Topic	Performance metrics	Methodology, data sources and restatements
Climate change	Scope 1 Mobile combustion	<p>Definition and methodology Emissions from the use of company-owned or leased cars and shuttle buses.</p> <p>Data sources Data on vehicle type, fuel consumption and distance driven was provided from all Group Companies. Emissions calculated using real data in the 2025/26 financial year: 99%.</p> <p>Calculation methodology and significant assumptions Calculations followed the average-data (fuel consumption) method. For Group Companies not able to provide actual data, emissions were calculated using fleet average emissions for electric and non-electric vehicles. When the fuel type was unknown, gasoline was assumed. Emissions calculated with emissions factors (EFs) from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources Fuel and average passenger cars: Department for Energy Security and Net Zero (DESNZ, previously BEIS) 2025; Electric vehicles (reported under Scope 2 - location based): International Energy Agency (IEA) 2025.</p>

	<p>Scope 1 Stationary combustion</p>	<p>Definition and methodology Emissions from owned or controlled heating facilities.</p> <p>Data sources Data on fuel oil, natural gas, biogas, liquefied petroleum gas, coal and coal products, and renewable hydrogen consumption was provided from Group Companies representing 93% of total full-time equivalent employees (FTEs) as of 31 December 2025. Emissions calculated using real data in the financial year 2025/26: 98%.</p> <p>Calculation methodology and significant assumptions Calculations followed the average-data method. Desk research was conducted for countries in which no information regarding the presence of heating was available. Where the heating source was not clearly identified, natural gas was assumed. For Group Companies without actual data and where heating was deemed present, emissions were estimated using the average heating consumption per area, from similar sites (offices/storage/operation and distribution centers/retail stores). Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources DESNZ, net calorific value (CV) 2025.</p>
	<p>Scope 1 Refrigerant Gases</p>	<p>Definition and methodology Fugitive emissions from leakage in air-conditioning installations.</p> <p>Data sources Data on quantities of refilled refrigerants in equipment and/or air-conditioning units, provided from Group Companies representing 93% of total FTEs as of 31 December 2025. Emissions calculated using real data in the 2025/26 financial year: 25%.</p> <p>Calculation methodology and significant assumptions Calculations followed the average-data method. For Group Companies where actual data was not available, average consumption was extrapolated based on average consumption of similar sites (offices/storage/operation and distribution centers/retail stores). Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources DESNZ, net CV 2025.</p> <p>Restatements Methodological improvements related to the differentiation of extrapolation factors for facility type resulted in necessary restatements due to significant differences in newly reported figures compared to previous reports as follow: -31.4% (-382.3 tCO₂e) for 2024/25; -46.6% (-490.0 tCO₂e) for 2023/24.</p>
	<p>Scope 2 Purchased electricity, steam, heating and cooling for own use</p>	<p>Definition and methodology Emissions from the consumption of purchased electricity and district heating.</p> <p>Data sources Data on electricity and district heating consumption collected from Group Companies representing 93% of total FTEs as of 31 December 2025. Emissions calculated using real data in the 2025/26 financial year: 92%.</p> <p>Calculation methodology and significant assumptions Calculations followed the average-data method. For Group Companies with no available actual data, emissions were estimated based on the average electricity consumption per area from similar sites (offices/storage/operation and distribution centers/retail stores). All extrapolated electricity consumption was assumed to be grid electricity unless documented evidence of certified renewable electricity was provided. Market-based emissions were calculated under the following conditions: if contractual agreements (e.g., green tariffs, energy attribute certificates) were in place, specific EFs were used; if no agreements existed, the residual factor was applied; if no residual factors were available, the location-based value was used. Emissions calculated with EFs from suppliers in the 2024/25 financial year: 92% (market-based).</p> <p>Emission factor sources <i>Market-based:</i> Association of Issuing Bodies (AIB) - European Residual Mix 2024; Environmental Protection Agency (EPA) - eGrid 2023 v2; Environment and Climate Change Canada (ECCC) 2023; IEA 2025 where CH₄, N₂O and corrections for trade-induced emissions were considered. <i>Location-based:</i> IEA 2025, EPA - eGrid 2023 v2; ECCC 2023. <i>District heating:</i> DESNZ 2025.</p>
	<p>Scope 3 - category 1 Purchased goods and services</p>	<p>Definition and methodology Includes all upstream (i.e., cradle-to-gate) emissions from the production of materials and components, and non-production-related products and services purchased by Sonova from third-parties during the reporting year.</p>

		<p>Data sources For our Hearing Instruments business, total purchased quantities and weights were collected through ERP systems. For our Consumer Hearing business, diverse range of products were clustered by a reference product (best-selling item in each category). Non-production-related products and services data was collected through finance reports. Food and beverages consumption was provided by Group Companies where Sonova operates a canteen; water withdrawal and discharge data was collected from Group Companies representing 93% of total FTEs as of 31 December 2025. Emissions calculated using real data in the 2025/26 financial year: 79%.</p> <p>Calculation methodology and significant assumptions Emissions from materials and components from the Hearing Instruments business were calculated based on combined total weight of received materials and components, with EFs assigned based on raw materials and/or nature of the components. Where reliable Product Carbon Footprints (PCFs) were available, these were used instead. For the Consumer Hearing business, one EF for each reference product was estimated based on their high-level raw materials composition. These EFs were then applied to the total sold quantities of the respective products cluster to estimate overall emissions (average data method). Emissions not related to production materials and services were calculated using a hybrid spend-based method and using supplier specific revenue-intensity EFs when possible (tCO₂/Mio CHF), adjusting inflation rates at country level. Food and beverage emissions were also calculated using the average-based method, considering total quantities consumed. Water withdrawal and discharge emissions were calculated using the average-data method (see Sustainability note 2 - Other environmental topics). Emissions calculated with EFs from suppliers in the 2025/26 financial year: 5%.</p> <p>Emission factor sources <i>Production-related products:</i> EcolInvent, version 3.9.1 and 3.12; DESNZ 2025; Sonova internally developed LCA; Suppliers PCFs. <i>Non-production-related products:</i> Exiobase, version 3.3.18; Suppliers specific revenue-intensity from publicly available and third-party verified sources. <i>Food & Beverage:</i> Agribalyse, version 3.2; <i>Water withdrawal and discharge:</i> DESNZ 2025.</p>
<p>Scope 3 - category 2 Capital goods</p>		<p>Definition and methodology IT hardware related cradle-to-gate emissions.</p> <p>Data sources Purchased IT hardware quantities were collected from supplier. Emissions calculated using real data in the 2025/26 financial year: 100%.</p> <p>Calculation methodology and significant assumptions Collected data were clustered in material equipment classes (e.g., laptop, monitors, etc.). The entire lifespan of the purchased items was considered. Average emission factors per product cluster were derived from the vendor's PCFs. Emissions calculated with EFs from suppliers in the 2025/26 financial year: 100%.</p> <p>Emission factor sources Supplier PCFs 2025.</p>
<p>Scope 3 - category 3 Fuel- and energy-related activities</p>		<p>Definition and methodology Includes location-based emissions related to the production of fuels and energy purchased and consumed that are not included in scope 1 or scope 2.</p> <p>Data sources See scope 1 - mobile combustion, scope 1 - stationary combustion, and scope 2 data sources description. Emissions calculated using real data in the 2025/26 financial year: 94%.</p> <p>Calculation methodology and significant assumptions Well-to-tank and transmission and distribution emissions were calculated for all energy consumed (excluding on-site generated) using the average-data method combined with country-level EFs. Emissions calculated with EFs from suppliers in the financial year 2025/26: 0%</p> <p>Emission factor sources AIB - European Residual Mix 2025, IEA 2025, Intep 2022, Our World in Data (OWID) 2025, Stromkennzeichnung.ch 2025.</p>
<p>Scope 3 - categories 4 and 9 Transportation and distribution</p>		<p>Definition and methodology Includes transport emissions from tier 1 suppliers to Sonova sites (provided that Sonova is responsible for the shipments), intercompany and outbound shipments of products to customers or end-users, in vehicles not owned or operated by Sonova. Relevant facilities-related scope 1 and 2 from warehouses not owned from Sonova are also included.</p> <p>Data sources Shipment data (e.g., origin, destination, actual weight, mode of transport) was provided from logistics partners. Emissions calculated using real data in the 2025/26 financial year: 73%.</p> <p>Calculation methodology and significant assumptions EFs were selected based on logistics partners shipments data such as type of freight used,</p>

		<p>shipment lane and distance travelled. A radiative forcing index of 1.9 was applied to account for all climatic impacts from air travel. Facility-related scope 1 and 2 emissions of warehouses not owned by Sonova were estimated based on the area utilized by Sonova. Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources GLEC 2024, IEA 2025.</p> <p>Restatements Methodological changes including GLEC framework application and data quality improvement from logistics partners resulted in necessary restatements due to significant differences in newly reported figures compared to previous reports as follow: +27.6% (+14'021.3 tCO₂e) in 2024/25. The methodological changes could not be applied to previous financial years due to insufficient primary data. Figures reported for financial years from 2019/20 to 2023/24 remain the best possible estimates and are therefore considered comparable for reporting purposes.</p>
<p>Scope 3 - category 5 Waste generated in operations</p>		<p>Definition and methodology Emissions from third-party disposal and treatment of waste generated in Sonova's owned or controlled operations.</p> <p>Data sources See sustainability note 2 - operational waste. Emissions calculated using real data in the 2025/26 financial year: 35%.</p> <p>Calculation methodology and significant assumptions For Group Companies with no available actual data on non-hazardous waste, emissions were extrapolated based on the average non-hazardous waste production per full-time employee (kg/FTE) from similar sites (offices/storage/operation and distribution centers/retail stores). Hazardous waste production was extrapolated similarly, excluding retail stores for which no extrapolation was applied as they typically do not generate hazardous waste. If disposal method information was unavailable, the most common disposal method for each waste type at the country level was assumed. Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources DESNZ 2025.</p>
<p>Scope 3 - category 6 Business travel</p>		<p>Definition and methodology Emissions from business flights and personal car allowances.</p> <p>Data sources Data on flights was provided by Sonova's travel management providers or from Sonova Group Companies. Allowances provided to employees for the use of their personal vehicles for business purposes was provided from Group Companies. Emissions calculated using real data in the financial year 2025/26: 93%.</p> <p>Calculation methodology and significant assumptions Flight emissions were calculated based on the distance travelled between departure and arrival airports and flight class, using the average-data method. Where relevant flight data was unavailable but costs were provided, emissions were estimated by CO₂e/CHF based on reliable data provided from other entities. If cost was not available, the average tCO₂e per FTE was used as proxy. A radiative forcing index of 1.9 was applied to account for all climatic impacts from air travel. See scope 1 - mobile combustion for car allowances emissions calculation methodology. Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources DESNZ 2025.</p>
<p>Scope 3 - category 7 Employee commuting</p>		<p>Definition and methodology Emissions from the commuting of employees from their homes to their workplace.</p> <p>Data sources An employee commuting survey is conducted every two years to collect activity data across Sonova Group Companies. Emissions calculated using real data in the 2025/26 financial year: 25%.</p> <p>Calculation methodology and significant assumptions Emissions were calculated combining estimated total kilometers commuted per mode of commute and related average emission per kilometer, using the average-data method. In the financial year 2025/26, the survey was distributed to all Group Companies. Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources DESNZ 2025, IEA - Energy Efficiency Indicators 2025.</p>

	<p>Scope 3 - category 8 Upstream leased assets</p>	<p>Definition and methodology Emissions of spaces leased by Sonova where the Group has no operational control (e.g shop-in-shops).</p> <p>Data sources See scope 1 - stationary combustion, scope 1 - refrigerants, scope 2. Emissions calculated using real data in the 2025/26 financial year: 0%.</p> <p>Calculation methodology and significant assumptions Calculations covered direct and indirect stationary combustion and electricity consumption (location-based) related emissions. Please refer to the respective sections. Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources AIB - European Residual Mix 2025, DESNZ 2025, IEA 2025.</p>
	<p>Scope 3 - category 11 Use of sold products</p>	<p>Definition and methodology Direct emissions from the use of goods sold by Sonova throughout their entire life cycle. Indirect use-phase emissions are excluded as they are excluded from SBTi's minimum boundary.</p> <p>Data sources Collected data represents sales figures per country. Returned units were not removed from the totals considered. Emissions calculated using real data in the financial year 2025/26: 100%.</p> <p>Calculation methodology and significant assumptions Emissions were calculated using the average-data method, considering the total energy consumption of hearing aids, selected hearing instrument accessories, cochlear implants and consumer hearing products. Energy consumption was calculated considering the technical properties of the sold products. The average lifetime for hearing aids and cochlear implant sound processors was assumed to be 5.5 years and for cochlear implants 20 years. For consumer hearing products, energy consumption for each reference product was calculated based on its technical properties and used for all sold products allocated to the reference product. Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources IEA 2025, ECCC (Consumption intensity) 2023, eGRID 2023 v2.</p>
	<p>Scope 3 - category 12 End-of-life of sold products</p>	<p>Definition and methodology Emissions from the waste disposal and treatment of packaging (products and transport) at the end of its life-cycle. End-of-life emissions from sold products are excluded as deemed negligible.</p> <p>Data sources For the Hearing Instruments business, data on received and used product and transport packaging were collected through internal ERP systems. For the Consumer Hearing business, sales quantities were used for the calculation of emissions related to end-of-life of our packaging and batteries. Emissions calculated using real data in the 2025/26 financial year: 100%.</p> <p>Calculation methodology and significant assumptions Emissions were calculated based on average-data methodology, considering total quantities of product and transport packaging in scope. Landfill was chosen as the assumed end-of-life treatment for all packaging, representing the most conservative scenario. Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources DESNZ 2025.</p>
	<p>Scope 3 - category 15 Investments</p>	<p>Definition and methodology Emissions associated with Sonova's investments in the reporting year. Sonova does not have operational control in investees, therefore our share of GHG emissions related to those are reflected in this category.</p> <p>Data sources List of Sonova's equity investments as per 30 September 2025. Emissions calculated using real data in the 2025/26 financial year: 50%.</p> <p>Calculation methodology and significant assumptions Turnover of equity investments was extrapolated to 12 months. Emissions calculations followed equity investments methodology, considering Sonova's proportional share of investment in the investees in the reporting year. Emissions calculated with EFs from suppliers in the 2025/26 financial year: 0%.</p> <p>Emission factor sources Bloomberg, CDP 2021.</p>

	Energy consumption	<p>Definition and methodology Total energy consumption within the boundaries of scope 1 and 2.</p> <p>Data sources See scope 1 - mobile and stationary combustion, and scope 2.</p>
	Energy intensity relative to revenues	<p>Definition and methodology Total energy consumption divided by net revenue.</p>
	Energy intensity relative to FTE	<p>Definition and methodology Total energy consumption divided by FTEs as of 31 December 2025.</p>

The conversion factors applied for each input unit in this Sustainability report are presented below and sourced from the UK Government Department for Energy Security and Net Zero.

	Factor	Unit		Factor	Unit
Energy			Distance		
Bioethanol (kg)	0.0074	MWh	Mile	1.6093	km
Diesel (kg)	0.0118	MWh	Mass		
Diesel (m3)	9.9831	MWh	Pound (lb)	0.4535	kg
Fuel oil (L)	0.01	MWh	Volume		
Gigajoule (GJ)	0.2778	MWh	Imperial gallon	4.5461	L
LPG (kg)	0.0128	MWh	Megaliter	10,000	L
LPG (m3)	6.7607	MWh	US gallon	3.7854	L
Natural gas (m3)	0.0103	MWh			
Petrol (kg)	0.0122	MWh			
Petrol (m3)	9.0543	MWh			
Therm	0.0293	MWh			

Sustainability note 2 – Other environmental topics

The note covers the topics circular economy, water and biodiversity.

Topic	Performance metrics	Methodology, data sources and restatements
Circular economy	Packaging weight	<p>Definition and methodology Product packaging from the Hearing Instruments business as well as transport packaging that may also be used by other business units. For transportation packaging used by our external distribution center, total weight of used packaging boxes and filling materials were considered. Product packaging purchased by our Cochlear Implant and Consumer Hearing businesses were excluded. This KPI considered actual financial year quantities, no proxy was used. Total packaging weight was calculated based on the total packaging units received during the financial year and their respective net weight.</p> <p>Data sources Received quantities per packaging was collected through receiving goods reports.</p> <p>Restatements Significant data correction resulted in necessary restatements due to corrected packaging weights in newly reported figures compared to previous reports: -13.1% (-186.8 ton) in 2023/24.</p>
	Operational waste	<p>Definition, methodology and data sources Quantity of waste generated in Sonova's owned or controlled operations.</p> <p>Data sources Data on waste generated (hazardous and non-hazardous waste, including recycling) was collected from Group Companies representing 84% of total FTEs as of 31 December 2025. For Group Companies with no available actual data, waste generated was estimated based on Group averages and FTE figures.</p> <p>Restatements Significant data correction resulted in necessary restatements due to differences in newly reported figures for non-hazardous waste - preparation for reuse compared to previous reports: -39.1% (-9.8 ton) in 2024/25.</p>
	Total waste per FTE	<p>Definition and methodology Total operational waste divided by the number of FTEs as of 31 December 2025.</p>
Water	Water withdrawal	<p>Definition and methodology Freshwater withdrawn from ground or surface water sources across Sonova's sites.</p> <p>Data sources Water withdrawal data was collected from Group Companies representing 93% of total FTEs as of 31 December 2025. For non-retail Group Companies with no available actual data, water withdrawal was estimated based on available Group averages and FTE figures; for retail Group Companies where no actual data is available, an average factor of 10m³/FTE was considered.</p>
	Water withdrawal per FTE	<p>Definition and methodology Total water withdrawal divided by the number of FTEs as of 31 December 2025.</p>
	Water withdrawal in waterstress areas	<p>Definition and methodology To identify water risk scarcity across Sonova's sites, the risk category 1 "water scarcity", containing the sub-topics aridity index, water depletion, baseline water stress, blue water scarcity, available water remaining (AWARE), drought frequency probability, and projected change in drought occurrence were considered, as recommended by the WWF Risk Filter. All sites that contain a value $3.4 < x \leq 4.2$ in risk category 1 were deemed to have a high water scarcity risk and sites with a value of $4.2 < x \leq 5.0$ are deemed at very high risk. Sonova reports the water withdrawal from these sites in water stressed areas.</p>
Biodiversity	Biodiversity risk	<p>Definition and methodology To identify the biodiversity risks based on biodiversity dependencies and impacts, Sonova uses the WWF Biodiversity Risk Filter. All sites scoring a risk value $3.4 < x \leq 4.2$ are deemed to have a high risk and sites with a value of $4.2 < x \leq 5.0$ are deemed at very high risk. Sonova reports biodiversity risk from the sites in high and very high risks areas evaluated under Physical risks (all risk categories) and Reputational risks (environmental factors risk category).</p>

Sustainability note 3 – Employees

This note covers the section Our employees and the topics Talent management, and Occupational health and safety. Employee related data is reported based on headcount and/or FTE data, highlighted in each table and sourced from the central HR system. Employee numbers (FTE and HC) do not show material seasonal or temporary fluctuations.

Topic	Performance metrics	Definition and methodology
Our employees	Full-time equivalent (FTE)	Number of individuals employed, expressed as the equivalent of full-time employees. FTE based performance metrics cover permanent, temporary, and non-guaranteed hours employees and exclude employees on long-term leave (such as maternity or long-term sick leave) and interns.
	Headcount (HC)	Number of individuals employed, regardless of whether they are full-time or part-time employees. HC based performance metrics cover permanent, temporary, non-guaranteed hours employees, and exclude employees on long-term leave (such as maternity or long-term sick leave).
	Employees by employment contract and by gender	Categorized as follows: <ul style="list-style-type: none"> • Permanent: employees with an unlimited contract • Temporary: employees with a fixed-term contract (includes interns: employees to gain work experience and/or participate in structured training programs and apprentices) • Non-guaranteed hours: employees without a guarantee of a minimum or fixed number of working hours For employees by gender, the gender category "other" is not applicable.
	Employee turnover rate	Percentage of employees who left Sonova during the financial year (including continued and discontinued operations but excluding leavers due to retirement or death in service), in relation to the total average FTE for the period. Turnover rate including leavers due to retirement or death in service in the 2025/26 financial year amounted to 16%.
	Employee voluntary turnover rate	Percentage of employees who left Sonova voluntarily (including continued and discontinued operations but excluding leavers due to retirement) during the financial year, in relation to the total average FTE for the period.
	Non-employees	External contractors, agency temps, and contingent workers.
	Women in management positions	Sonova's level system covers levels from A to J. Senior management include employees in level category A, B and Group Executives. Middle management include employees in level category C and D. Non-management include employees in level category E to J. This performance metric calculates the percentage of women in relation to the total HC (including HC on paid/unpaid leave) in the respective management categories.
	Talent management	Employee engagement score
Performance appraisal rate		Percentage of eligible employees who completed the performance appraisal process (run from beginning of February 2025 to the end of April 2025). Eligible employees are permanent and temporary employees who have worked at Sonova for more than six months. Ineligible employees are employees on long-term leave, non-employees, interns, and employees in production/assembly for whom other skill-related growth paths are established. 11,994 employees were eligible in the 2025/26 financial year. For prior year information (2024/25 and 2023/24), data could only be gathered for the respective employees still employed by Sonova.
New hire rate by gender and age group		Ratio by gender or age group of new hires (relates to permanent and temporary employees) in relation to the total of new hires in the financial year.
Internal leadership recruitment rate (ILRR)		Percentage of leaders (people managers or project managers) hired internally among all hires on to leadership positions.
Occupational health and safety		Overall approach
	Number of work-related injuries	Total number of injuries that occurred at work and where the employee was not able to return to work for the next scheduled workday/shift.
	Number of hours worked	Total hours worked for the employees in scope.
	Lost day rate	Total number of lost days (working days, not calendar days, from the first working day/shift where the employee cannot work) due to injuries/total hours worked times 1,000,000.
	Lost-time injury frequency rate	Total number of lost-time injuries per total hours worked times 1,000,000.
	Work-related fatalities	Death arising from an injury sustained while performing work.

Sustainability note 4 – Other social topics

The note covers the topics Access to hearing care, Product quality, reliability, and safety, and Data privacy and digital ethics.

Topic	Performance metrics	Definition and methodology
Access to hearing care	SIHA graduates in low- and middle-income countries	The definition of low- and middle-income countries, applies the World Bank country classification by income level in 2025.
Product quality, reliability, and safety	Improvement of hearing instrument (HI) product reliability rate	The hearing instrument product reliability rate calculates the ratio between the annualized number of in-warranty product returns over the past three months and the number of hearing instruments in the market and within warranty. This performance metric measures the year-over-year improvement of the reliability rate.
	Improvement of cochlear implant (CI) reliability rate (externals)	The cochlear implant product reliability rate calculates the ratio between the annualized three-month rolling average of Naida pediatric and adult system product returns, divided by the number of registered processors used by pediatric and adult recipients. This performance metric measures the year-over-year improvement of the reliability rate.
	Product safety indicators	Product safety data for all years are reported for medical devices, e.g., cochlear implants and hearing instruments, based on the Sustainability Accounting Standards Board (SASB) standards. Products listed in any public medical product safety or adverse event alert database are defined in relation to listings that indicate potentially serious risks or product safety issues. The definition of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards includes non-compliance violations or issues identified during safety inspections, warning letters, seizures, recalls, or consent decrees. Regulatory inspections performed by competent authorities, regulators or notified bodies at Sonova sites, include e.g., ISO 13485, MDSAP, ISO 14001, MDR 2017/745, NMPA China, or US FDA audits.
Data privacy and digital ethics	On-time completion rate of Data Privacy training	Percentage of employees assigned Data Privacy training (15,632 employees, 81% of total HC, at the time of assignment of the training) who completed it on time. Employees who work with computers in their daily work complete the training on the SonovaLearning platform.

Sustainability note 5 – Governance topics

The note covers the topics Business ethics, and Supplier relations.

Topic	Performance metrics	Definition and methodology
Business ethics	On-time completion rate of Code of Conduct training	Percentage of employees assigned Code of Conduct training (15,053 employees, 77% of total HC, at the time of assignment of the training) who completed it on time. Employees who work with computers in their daily work complete the training on the SonovaLearning platform. Employees who do not work with a computer in their daily work complete their training in classroom sessions.
	On-time completion rate of Anti-Bribery Policy training	Percentage of employees assigned Anti-Bribery Policy training (4,320 employees, 22% of total HC, at the time of assignment of the training) who completed it on time. Employees who work in defined roles that present a higher bribery risk (including senior executives, sales, marketing, finance and Group company roles such as Managing Directors and company controllers) complete the training on the SonovaLearning platform.
	SpeakUp complaints (substantiated)	The number of total complaints relates to all complaints that have been raised through the global Sonova SpeakUp platform. Substantiated claims relates to the total number of claims that were substantiated and lead to appropriate actions.
Supplier relations	EcoVadis supplier scorecard	EcoVadis is an independent sustainability ratings platform that provides evidence-based assessments of companies' sustainability management systems. The resulting scorecard rates sustainability performance across four themes: Environment, Labor & Human Rights, Ethics, and Sustainable Procurement, on a scale of 0 to 100.
	Direct spend coverage	Percentage of Sonova's annual direct spend, attributed to direct suppliers that have an EcoVadis scorecard.
	Average EcoVadis score	The average score of Sonova's direct material suppliers covered by EcoVadis assessment during the reporting fiscal year. Under EcoVadis scoring methodology, a score below 25 is classified as "Insufficient," indicating a lack of structured sustainability management, while a score of 45 or above corresponds to the "Good" performance level, reflecting a structured and proactive sustainability approach. We track the percentage of direct suppliers achieving a score of 45 or above to ensure that robust sustainability management practices are embedded across our direct material supply base and that continuous improvement is driven year over year.

Sustainability note 6 – Salient human rights issues

Sonova is committed to respecting internationally recognized human rights and does not attribute more importance to one human right than to another. We do, however, assign priority to those rights that could be most salient to our business, as determined by the human rights risk assessment. These issues are listed in the table below. In prioritizing key human rights issues according to their scale, scope and remediability, Sonova recognizes that negative impacts on human rights may be particularly severe for some people due to their vulnerability or marginalization.

Human rights issue	Definitions per human rights risk assessment (conducted in the financial year 2022/23)
Access to healthcare	Access to healthcare must be non-discriminatory. Access can be physical, economic (affordability), and/or informational in its nature. According to the UN Committee on Economic, Social and Cultural Rights, "health facilities, goods and services must be within safe physical reach for all sections of the population, especially vulnerable or marginalized groups (...)". ¹
Child labor	Child labor refers to work performed by people under 18 and is prohibited by international standards. Employment or work may be authorized as from the age of 15 years (or 14 in certain developing countries) on condition that the health, safety, and morals of the young persons concerned are fully protected and that the young persons have received adequate specific instruction or vocational training in the relevant branch of activity (special protections for young workers).
Community and land rights	This term refers to all fundamental rights pertaining to local communities, including those recognized as pertaining to indigenous people, that are impacted by business activities. Issues related to land rights are most frequently disputed between companies (and governments) and local communities, as they may have direct consequences for a wide set of fundamental rights (e.g., right to housing, right to life, right to food and water, right to social security, property access rights, cultural identity, etc.).
Contributing to conflict	A company can potentially become involved in or contribute to social or political unrest or conflicts leading to heightened tension, violence and human rights abuses. In fragile environments (e.g., conflict-affected areas), companies shall avoid by any means complicity with governmental/non-state actors' (armed groups, militia, extremists) abuses. Moreover, they shall be aware that an excessive control on key resources (e.g., food, water and electricity supply) and other abusive business decisions have potential consequences on local communities, both during conflict and in post-conflict.
Customer safety	Customer safety refers to the company's approach to preventing negative impacts of its products and services on consumers' health and safety. It includes consumers' right to be properly informed about potential hazards.
Employment practices	In the context of labor rights, this term refers to all practices that are not mentioned under other issue areas, including contracts specifying the terms of conditions for work, working hours, social security, and fair wages. Fair wages ensure workers and their families a decent standard of living (living wage). Elements of a decent standard of living include food, water, housing, education, health care, transport, clothing, and other essential needs, including provision for unexpected events.
Freedom of association and collective bargaining	Freedom of association expresses the right of workers to freely join trade unions or employee associations, while collective bargaining is defined as the "negotiation between employers or employers' organizations and workers' organizations, with a view to the regulation of terms and conditions of employment by means of collective agreements". ² The two concepts are inextricably linked, the first being a prerequisite for the realization of the second. Moreover, they both imply the recognition of the right to strike. Each of these rights shall be guaranteed by the company and no retaliation/reprisal shall be tolerated in exercising those rights.
Information security and data protection	Information security and data protection refer to all measures implemented by the company to protect the confidentiality and integrity of personal information and data transmitted by workers, clients, suppliers, business partners, and any other stakeholders. The company shall guarantee at all times the proper use, processing and storage of data. This right is ultimately founded on the human right to privacy.
Modern slavery and forced labor	Modern slavery includes human trafficking, child labor, and forced or compulsory labor. Forced or compulsory labor is "all work or service which is exacted from any person under the threat of a penalty and for which the person has not offered himself or herself voluntarily". ³
Non-discrimination	Discrimination in employment and occupation includes "any distinction, exclusion or preference made on the basis of race, color, sex, religion, political opinion, national extraction or social origin, which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation". ⁴
Occupational health and safety	Occupational health and safety deals with all aspects of health (physical or mental) and safety in the workplace.

¹⁾ UN Committee on Economic, Social and Cultural Rights (CESCR), General Comment No. 14: The Right to the Highest Attainable Standard of Health (Art. 12 of the Covenant), 12b, 11 August 2000, E/C.12/2000/4.

²⁾ International Labour Organization (ILO), Right to Organise and Collective Bargaining Convention, C98, 1 July 1949, C98, Art. 4.

³⁾ International Labour Organization (ILO), Forced Labour Convention, C29, 28 June 1930, C29, Art. 2.

⁴⁾ International Labour Organization (ILO), Discrimination (Employment and Occupation) Convention, C111, 25 June 1958, C111, Art. 1.

Swiss Code of Obligations (Art. 964b) content index

The Sustainability report 2025/26 covers the reporting requirements as defined in the Swiss Code of Obligations related to transparency on non-financial matters. The following content index refers to the relevant disclosures reported in accordance with Art. 964b of the Swiss Code of Obligations for material topics based on our latest double materiality assessment. As human rights is explicitly mentioned in the Art. 964b, multiple sections related to human rights are included. The sections include policies, measures taken to implement the policies and effectiveness of those measures, main risks, and performance indicators.

Art. 964b content requirement	Reference	Page
General information required to understand our business	Basis for preparation	186
	Sonova at a glance and Our strategy	6 - 19
Business model	Basis for preparation	186
	Sonova at a glance and Our strategy	6 - 19
Environmental matters (including CO ₂ goals)	Climate change	196 - 203
Social issues	Access to hearing care	221 - 225
	Ethical marketing and sales practices	228 - 229
	Data privacy and digital ethics	229 - 231
	Product quality, reliability, and safety	225 - 228
Employee-related issues	Our employees	208 - 213
	Working conditions	216 - 218
	Talent management	213 - 216
Respect for human rights	Our employees	208 - 213
	Working conditions	216 - 218
	Working conditions in the value chain and affected communities' rights	218 - 219
	Our consumers	220 - 221
Combating corruption	Business ethics	233 - 236
Material risks	Double materiality assessment	188 - 191
References to national, European or international regulations	Basis for preparation	186
Coverage of subsidiaries	Basis for preparation	186

Sonova complies with the Swiss Code of Obligation Art. 964j for due diligence and reporting obligations related to child labor. We qualify for the exception clause provided in the law, since our human rights due diligence fully aligns with the following international frameworks: the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, the ILO Conventions No. 138 on Minimum Age and No. 182 on the Worst Forms of Child Labour, the ILO-IOE Child Labour Guidance Tool for Business, as well as the United Nations Guiding Principles on Business and Human Rights (UNGP).

We have determined that we are exempt from the obligations of the Swiss Code of Obligation Art. 964j Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas. We have established a process to regularly review potential purchases of minerals and metals from conflicted-areas, and Sonova falls below the thresholds stipulated by the Swiss Code of Obligation Art. 964j-l.

Climate-related financial disclosure index (Swiss Climate Ordinance – TCFD)

In accordance with Article 3 of the Swiss Ordinance on Climate Disclosures, the Sonova Sustainability report 2025/26 report covers climate disclosures based on the Recommendations of the Task Force on Climate-related Financial Disclosures report, published in June 2017, and its annex Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures, published in October 2021.

Please find below a table with the disclosure descriptions and the links to the relevant sections in the Sustainability report 2025/26.

TCFD disclosure	TCFD code	Disclosure description	Page
Governance	TCFD-GOV-a	Describe the board's oversight of climate-related risks and opportunities	196
	TCFD-GOV-b	Describe management's role in assessing and managing climate-related risks and opportunities	196
Strategy	TCFD-STR-a	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	197 - 198
	TCFD-STR-b	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	198
	TCFD-STR-c	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	198
Risk management	TCFD-RMA-a	Describe the organization's processes for identifying and assessing climate-related risks	197 - 198
	TCFD-RMA-b	Describe the organization's processes for managing climate-related risks	197 - 198
	TCFD-RMA-c	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	197
Metrics and targets	TCFD-MET-a	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	200 - 201
	TCFD-MET-b	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks	200 - 201
	TCFD-MET-c	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	200

GRI content index

GRI content index	
Statement of use	Sonova has reported in accordance with the GRI Standards for the period 1 April 2025 to 31 March 2026.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	

GRI Standard	Disclosure	Reference	Omission reason and explanation	External assurance
	Universal standards			
GRI 2: General Disclosures 2021	2-1 Organizational details	Basis for preparation		No
	2-2 Entities included in the organization's sustainability reporting	Basis for preparation		No
	2-3 Reporting period, frequency and contact point	Basis for preparation		No
	2-4 Restatements of information	Sustainability notes		No
	2-5 External assurance	Basis for preparation		No
	2-6 Activities, value chain and other business relationships	Our strategy		No
	2-7 Employees	Our employees	Information unavailable/incomplete as information is reported using ESRS S1-6 and S1-7, see ESRS index .	
	2-8 Workers who are not employees			
	2-9 Governance structure and composition	Corporate governance report		No
	2-10 Nomination and selection of the highest governance body	Corporate governance report		No
	2-11 Chair of the highest governance body	Corporate governance report		No
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability governance		No
	2-13 Delegation of responsibility for managing impacts	Sustainability governance		No
	2-14 Role of the highest governance body in sustainability reporting	Sustainability governance		No
	2-15 Conflicts of interest	Corporate governance report		No
	2-16 Communication of critical concerns	Sustainability governance		No
	2-17 Collective knowledge of the highest governance body	Sustainability governance		No
	2-18 Evaluation of the performance of the highest governance body	Corporate governance report		No
	2-19 Remuneration policies	Compensation report		No
	2-20 Process to determine remuneration	Compensation report		No
	2-21 Annual total compensation ratio		Information unavailable/incomplete. Limited availability of consolidated payroll data.	No
	2-22 Statement on sustainable development strategy	Sustainability strategy		No
	2-23 Policy commitments	Business ethics		No
	2-24 Embedding policy commitments	Business ethics		No
	2-25 Processes to remediate negative impacts	Business ethics		No
	2-26 Mechanisms for seeking advice and raising concerns	Business ethics		Yes ▶
	2-27 Compliance with laws and regulations	Business ethics		No
	2-28 Membership associations	Public affairs		No
	2-29 Approach to stakeholder engagement	Stakeholder engagement		No

	2-30 Collective bargaining agreements	Working conditions		No
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Double materiality assessment		No
	3-2 List of material topics	Double materiality assessment		No
	Topic standards			
	Anti-corruption			
GRI 3: Material Topics 2021	3-3 Management of material topics	Business ethics		No
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Business ethics		No
	Anti-competitive behavior			
GRI 3: Material Topics 2021	3-3 Management of material topics	Business ethics		No
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Business ethics		No
	Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate change		No
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Climate change	Information unavailable/incomplete as information is reported using ESRS E1-5, see ESRS index .	
	302-3 Energy intensity			
	Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate change		No
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate change	Information unavailable/incomplete as information is reported using ESRS E1-6, see ESRS index .	
	305-2 Energy indirect (Scope 2) GHG emissions			
	305-3 Other indirect (Scope 3) GHG emissions			
	305-4 GHG emissions intensity			
	Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	Talent management		No
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Talent management	Information unavailable/incomplete, turnover is reported using ESRS S1-6, see ESRS index .	Yes ▶
	Training and education			
GRI 3: Material Topics 2021	3-3 Management of material topics	Talent management		No
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	Talent management	Information unavailable/incomplete. Employee category not reported.	Yes ▶
	Customer health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	Product quality, reliability, and safety		No
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Product quality, reliability, and safety		No
	Customer privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	Data privacy and digital ethics		No
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data privacy and digital ethics		Yes ▶
	Material topics without GRI topic standard			
	Working conditions			
GRI 3: Material Topics 2021	3-3 Management of material topics	Working conditions		No
	Access to hearing care			

GRI 3: Material Topics 2021	3-3 Management of material topics	Access to hearing care	No
	Ethical marketing and sales practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	Ethical marketing and sales practices	No
	Non-material topic disclosures		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water	No
	303-3 Water withdrawal	Water	GRI 303-3-c - Information unavailable/incomplete. Unavailable data on water categories. Yes ▶
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Circular economy	No
	306-3 Waste generated	Circular economy	Yes ▶
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Supplier relations	No
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	Occupational health and safety	No
	403-9 Work-related injuries	Occupational health and safety	Information unavailable/incomplete. Data on non-employees unavailable. Yes ▶
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Our employees	Information unavailable/incomplete as information is reported using ESRS S1-9, see ESRS index .
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Working conditions in the value chain and affected communities' rights	No
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Working conditions in the value chain and affected communities' rights	No
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Working conditions in the value chain and affected communities' rights Supplier relations	No
GRI 415: Public Policy 2016	415-1 Political contributions	Public affairs	No

ESRS content index

Sonova has reported certain performance metrics in accordance with European Sustainability Reporting Standards (ESRS) for the period 1 April 2025 to 31 March 2026.

ESRS Standard	Disclosure	Reference	Datapoints	External assurance
ESRS E1 - Climate change	E1-5: Energy consumption and mix	Climate change	DR E1-5: §37-38 DR E1-5: §40-43	Yes ▶
	E1-6: Gross scopes 1, 2, 3 and total GHG emissions	Climate change	DR E1-6: §44 DR E1-6: §53-55	Yes ▶
	E1-7: GHG removals and GHG mitigation projects financed through carbon credits	Climate change	DR E1-7: §56	Yes ▶
ESRS S1 - Own workforce	S1-6: Characteristics of the undertaking's employees	Our employees	DR S1-6: §50	Yes ▶
	S1-7: Characteristics of non-employees in the undertaking's own workforce	Our employees	DR S1-7: §55	Yes ▶
	S1-9: Diversity metrics	Our employees	DR S1-9: §64	Yes ▶

SASB content index

SASB code	Metric description	Level of disclosure	Main reference	External assurance
HC-MS-240a.2	Description of how price information for each product is disclosed to customers or to their agents	Partial	Ethical marketing and sales practices	No
HC-MS-240a.3	Percentage change in: (1) weighted average list price and (2) weighted average net price across product portfolio compared to previous reporting period	Omission ¹	-	-
HC-MS-250a.1	(1) Number of recalls issued, (2) total units recalled	Full	Product quality, reliability, and safety	Yes ▶
HC-MS-250a.2	Products listed in any public medical product safety or adverse event alert database	Full	Product quality, reliability, and safety	Yes ▶
HC-MS-250a.3	Number of fatalities associated with products	Full	Product quality, reliability, and safety	Yes ▶
HC-MS-250a.4	Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type	Full	Product quality, reliability, and safety	Yes ▶
HC-MS-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Full	Ethical marketing and sales practices	No
HC-MS-270a.2	Description of code of ethics governing promotion of off-label use of products	Omission ²	-	-
HC-MS-410a.1	Discussion of process to assess and manage environmental and human health considerations associated with chemicals in products, and meet demand for sustainable products	Full	Pollution and substances of concern	No
			Product quality, reliability, and safety	No
			Animal welfare	No
HC-MS-410a.2	Total amount of products accepted for takeback and reused, recycled, or donated, broken down by: (1) devices and equipment and (2) supplies	Partial	Circular economy	No
HC-MS-430a.1	Percentage of (1) entity's facilities and (2) Tier 1 suppliers' facilities participating in third-party audit programmes for manufacturing and product quality	Full	Product quality, reliability, and safety	No
			Supplier relations	No
HC-MS-430a.2	Description of efforts to maintain traceability within the distribution chain	Partial	Product quality, reliability, and safety	No
HC-MS-430a.3	Description of the management of risks associated with the use of critical materials	Partial	Pollution and substances of concern	No
			Product quality, reliability, and safety	No
			Supplier relations	No
HC-MS-510a.1	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Full	Business ethics	No
HC-MS-510a.2	Description of code of ethics governing interactions with health care professionals	Full	Ethical marketing and sales practices	No
HC-MS-000.A	Number of units sold by product category	Omission	-	-

¹ Sonova does not report detailed price information on all its products in its investor reporting. However, information related to the pricing strategy is reported in the Annual Report (Our strategy, compensation report, financial review).

² This metric is not applicable to Sonova's business model.

SDG and UNGC content indices

The 17 Sustainable Development Goals (SDGs) were adopted by the United Nations (UN) in 2015 as a universal call to action to address some of the world’s biggest challenges by 2030. Sonova has been a signatory of the UN Global Compact since 2016 and supports the achievement of the SDGs. Our hearing solutions help to improve the lives of millions of people. Beyond serving our consumers, we aspire to create benefits for the economy, the environment, and society. Against this background, we have identified those SDGs for which we have direct or indirect impact on at least one of the 169 targets. In the index below, we provide an overview of the SDGs where Sonova has an impact, the specific targets, and links to the relevant sections of this report.

Goal	Goal description	Sonova impact	Relevant SDG sub-targets	Relevant content on Sonova's SDG impact
SDG 3	Good health & wellbeing	high	3.8: "Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all."	Access to hearing care
			3.C: "Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States."	Access to hearing care
SDG 5	Gender equality	medium	5.1: "End all forms of discrimination against all women and girls everywhere."	Business ethics
			5.5: "Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life."	Our employees
SDG 6	Clean water and sanitation	low	6.4: "By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity."	Water
SDG 7	Affordable and clean energy	low	7.2: "By 2030, increase substantially the share of renewable energy in the global energy mix."	Climate change
			7.3: "By 2030, double the global rate of improvement in energy efficiency."	Climate change
SDG 8	Decent work and economic growth	medium	8.2: "Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labor-intensive sectors."	Business Report
			8.5: "By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value."	Our employees
			8.7: "Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms."	Our employees Working conditions
			8.8: "Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment."	Working conditions in the value chain and affected communities' rights Working conditions Working conditions in the value chain and affected communities' rights
SDG 9	Industry, Innovation and Infrastructure	medium	9.4: "By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities."	Climate change
			9.5: "Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending."	Access to hearing care

SDG 10	Reduced inequalities	medium	10.2: "By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status."	Our employees
SDG 12	Responsible consumption	medium	12.2: "By 2030, achieve the sustainable management and efficient use of natural resources."	Circular economy
			12.4: "By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment."	Pollution and substances of concern
			12.5: "By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse."	Circular economy
			12.6: "Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle."	Sustainability strategy and governance
SDG 13	Climate action	medium	13.1: "Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries."	Climate change
SDG 16	Peace, justice and strong institutions	low	16.5: "Substantially reduce corruption and bribery in all their forms."	Business ethics
SDG 17	Partnerships for the goals	low	17.16: "Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries."	Stakeholder engagement

Below content index reflects the UN Global Compact principles and forms Sonova's UN Global Compact Communication on Progress.

Topic	Number	Principle	Reference
Human Rights	1	Businesses should support and respect the protection of internationally proclaimed human rights;	Working conditions Working conditions in the value chain and affected communities' rights
	2	Make sure that they are not complicit in human rights abuses.	Working conditions Working conditions in the value chain and affected communities' rights
Labour	3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Working conditions Working conditions in the value chain and affected communities' rights
	4	The elimination of all forms of forced and compulsory labour;	Working conditions Working conditions in the value chain and affected communities' rights
	5	The effective abolition of child labour;	Working conditions Working conditions in the value chain and affected communities' rights
	6	The elimination of discrimination in respect of employment and occupation.	Our employees Business ethics
Environment	7	Businesses should support a precautionary approach to environmental challenges;	Climate change
	8	Undertake initiatives to promote greater environmental responsibility;	Environmental information
	9	Encourage the development and diffusion of environmentally friendly technologies.	Environmental information
Anti-Corruption	10	Businesses should work against corruption in all its forms, including extortion and bribery.	Business ethics



Independent assurance report

on selected indicators in the Sustainability Report 2025/26 to the Board of Directors of Sonova Holding AG, Stäfa.

Zurich, May 13, 2026

GRI 2–5

We have been engaged to perform assurance procedures to provide limited assurance on selected indicators (including GHG emissions) included in Sonova Holding AG's and its consolidated subsidiaries' (the Group's) Sustainability Report 2025/26 for the reporting period from 1 April 2025 to 31 March 2026 (the Report).

Our limited assurance engagement focused on selected indicators (including GHG emissions) presented in the content indexes (GRI content index, ESRS content index and SASB content index) of the Report and marked with the check mark ► next to the KPIs in scope. We did not perform assurance procedures on other information included in the Report, other than as described in the preceding paragraph, and accordingly, we do not express a conclusion on that information.

Applicable criteria

The Group defined as applicable criteria (the Applicable Criteria):

- Global Reporting Initiative Sustainability Reporting Standards (GRI Standards). A summary of the standards is presented on the GRI website.
- SASB Standards for the Medical Equipment & Supplies industry. A summary of the standards is presented on the SASB website.
- European Sustainability Reporting Standard ("ESRS"). The ESRS are presented in Annex I of the Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards.
- The Group's own methodology available in the relevant sections of the Report and in the chapter "Sustainability notes".

Inherent limitations

The accuracy and completeness of the selected indicators (including GHG emissions) are subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. In addition, the quantification of the non-financial matters indicators is subject to inherent uncertainty because of incomplete scientific knowledge used to determine factors related to the emissions factors and the values needed to combine e.g. emissions of different gases. Our assurance report should therefore be read in connection with the Group's "Sustainability notes" chapter including its definitions and procedures on non-financial matters reporting therein.

Responsibility of the Board of Directors

The Board of Directors is responsible for the selection of the Applicable Criteria and for the preparation and presentation, in all material respects, of the selected indicators (including GHG emissions) in accordance with the Applicable Criteria. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of the selected indicators (including GHG emissions) that are free from material misstatement, whether due to fraud or error.

Independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care,

[Further Information](#)

confidentiality and professional behavior. Our firm applies ISQM 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibility

Our responsibility is to express a conclusion on the selected indicators (including GHG emissions) based on the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected indicators (including GHG emissions) are free from material misstatement, whether due to fraud or error.

Summary of work performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance. Although we considered management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems. The Greenhouse Gas (GHG) quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

Our limited assurance procedures included the following work:

- Assessment of the suitability of the Applicable Criteria and their consistent application
- Interviews with relevant personnel to understand the business and reporting process, including the sustainability strategy, principles and management
- Interviews with the Group's key personnel to understand the sustainability or non-financial reporting system during the reporting period, including the process for collecting, collating and reporting the indicators
- Checking that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Applicable Criteria
- Analytical review procedures to support the reasonableness of the data
- Identifying and testing assumptions supporting calculations
- Testing, on a sample basis, underlying source information to check the accuracy of the data

We have not carried out any work on data other than outlined in the paragraph above. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusions.

Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected indicators (including GHG emissions) in the Report of the Group have not been prepared, in all material respects, in accordance with the Applicable Criteria.

Ernst & Young Ltd

Raphael Rutishauser
Executive in charge

Martin Mattes
Partner