

SASB Index

Our reporting approach reflects our commitment to transparency and responsible business practices. Since 2025, HUGO BOSS has applied the SASB Standards for the Consumer Goods Sector/Apparel, Accessories & Footwear, Version 2023-12. Developed by the independent non-profit Sustainability Accounting Standards Board (SASB), these standards guide the disclosure of financially material sustainability information and help identify the ESG topics most relevant to financial performance across 77 industries.

In 2025, we partially applied the European Sustainability Reporting Standards (ESRS). This approach allowed us to refer to the [online version of our Annual Report 2025](#) ("AR 2025") for the required disclosure elements.

HUGO BOSS – SASB Index Table as of December 31, 2025

Topic	Accounting metric	SASB code	Reference to AR 2025	Comment
Management of Chemicals in Products	Discussion of processes to maintain compliance with restricted substances regulations	G-AA250a.1	AR 2025: ESRS E2 – Policies related to pollution AR 2025: ESRS E2 – Actions related to pollution	
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	G-AA250a.	AR 2025: ESRS E2 – Actions related to pollution	Our Chemical Management Policy is a clear guideline for the storage, use, and disposal of hazardous substances, aiming to reduce environmental impact and actively promote safer alternatives.
Environmental Impacts in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement	CG-AA-430a.1	AR 2025: ESRS E2 – Targets related to pollution	For wastewater tests, 74% of the production sites complied with the requirements of the ZDHC MRSL reporting or an equivalent standard.
	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	CG-AA-430b.1	AR 2025: ESRS E1 – Actions related to climate change	In 2025 we expanded participation of the HIGG FEM among all our Tier 1 and Tier 2 suppliers.

<p>Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor</p>	<p>AR 2025: ESRS S2 – Targets and metrics related to workers in the value chain</p>	<p>We assess our Tier 1 suppliers through audits, self-assessments, or external social compliance standards. In 2025, 94% of goods were sourced from Tier 1 suppliers that achieve one of the two highest social-compliance performance levels, reflecting continued progress in strengthening social and labor standards.</p>
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Labor Conditions in the Supply Chain

<p>Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits</p>	<p>CG-AA-430b.2</p> <p>AR 2025: ESRS S2 – Actions related to workers in the value chain</p> <p>AR 2025: Risks associated with suppliers and sourcing markets</p>	<p>We have a robust approach in place to ensure strong social-compliance practices across our Tier 1 suppliers. This includes a clearly defined SCoC, regular audits to assess working conditions, structured performance evaluations, and the implementation of targeted improvement measures whenever non-compliances are identified.</p>
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<p>Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain</p>	<p>CG-AA-430b.3</p> <p>AR 2025: Material ESG-related impacts, risks, and opportunities</p>	
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Raw Materials Sourcing

<p>1) List of priority raw materials; for each priority raw material: (2) environmental and/or social factor(s) most likely to threaten sourcing, (3) discussion on business risks and/or opportunities associated with environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities</p>	<p>CG-AA-440a.3</p> <p>AR 2025: ESRS E5 – Resource inflows</p> <p>AR 2025: Material ESG-related impacts, risks, and opportunities</p>	
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(1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental and/or social standard, by standard

CG-AA-440a.4

AR 2025: ESRS E5 – Resource inflows

Materials classified as “more sustainable” by HUGO BOSS must be verified through third-party certifications or follow recognized standards. Further details are outlined in the HUGO BOSS Material Strategy.

Activity Metric

Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1

CG-AA-000.A

AR 2025: Management report – Business operations

In fiscal year 2025, we sourced finished goods from a total of 178 external Tier 1 suppliers and procured fabrics and trimmings from 374 external Tier 2 suppliers.