

EnerSys FY26 Voluntary Corporate Sustainability Reporting Directive, European Sustainability Reporting Standards-Aligned Report

BP-1 Basis for preparation of the sustainability statement

BP-1-Summary: The objective of this DR is to enable an understanding of the basis for preparation of the sustainability statement, including the disclosures required by ESRS 1 General Requirements in specific circumstances.

4a: The undertaking shall disclose: (a) whether the sustainability statement has been prepared on a consolidated or individual basis and in case the reporting boundary of the undertaking's own operations differs from the one adopted in the consolidated financial statements, a description of and the reasons for this difference; and

The sustainability statements in this document have been prepared as a consolidated document. All subsidiaries are included in the consolidated annual sustainability reporting unless otherwise stated. This report is in alignment with the EnerSys fiscal year, which runs from April 1-March 31. This past fiscal year, FY26, ran from April 1, 2025 through March 31, 2026.

4b: (b) an overview of the extent to which the sustainability statement covers the undertaking's upstream and downstream value chain.

EnerSys reports consider value-chain information where material and available.

5: The undertaking shall state that its sustainability statement has been prepared in accordance with ESRS as applicable at the end of the reporting period.

This report incorporates disclosures aligned with selected ESRS requirements and reporting principles.

6: The undertaking shall disclose any relief, option or other specific provision prescribed in ESRS 1 General Requirements that it applies, together with the related required information.

Where relevant, EnerSys has considered guidance contained within ESRS when developing disclosures included in this report. The report is not intended to represent full compliance with ESRS requirements.

BP-2 Specific information if the undertaking uses phasing-in options

BP-2-Summary: The objective of this DR is to enable an understanding of the phasing-in provisions that the undertaking has used.

8: If, by applying the phase-in provisions provided by ESRS 1 General Requirements paragraphs 125(a), 126(a) and 127(a), the undertaking omits the information required by one or more of the standards listed in that paragraph, it shall nevertheless disclose whether the impacts, risks and opportunities related to the topics covered in those standards have been assessed to be material as a result of the undertaking's materiality assessment.

Not applicable. EnerSys is not required to prepare an ESRS sustainability statement for FY2026 and has prepared this report voluntarily. Accordingly, the Company has not formally applied the phase-in provisions under ESRS 1. Nevertheless, EnerSys considered the ESRS sustainability topics as part of its double materiality assessment. Pollution under ESRS E2, biodiversity and ecosystems under ESRS E4, and affected communities under ESRS S3 were assessed as not material and have therefore been omitted from this report. Consumers and end-users under ESRS S4 was assessed as material and is addressed in the relevant topical disclosures. Within certain topical standards assessed as material overall, EnerSys also omitted individual disclosure requirements where the underlying information was assessed as not material. These omissions are identified in the ESRS disclosure index.

9a: In addition to paragraph 8, if one or more of these topics have been assessed to be material, the undertaking shall: (a) disclose the topic or sub-topic(s) that are assessed to be material, and briefly describe how the undertaking's business model and strategy take account of its impacts related to those topics. The undertaking may disclose this information at the level of topic or sub-topic; (b) briefly describe any time-bound targets it has set related to the topics in question, the progress it has made towards achieving those targets, and whether its targets related to biodiversity and ecosystems are based on conclusive scientific evidence; (c) briefly describe its policies in relation to the topics in question; (d) briefly describe actions it has taken to identify, monitor, prevent, mitigate, bring to an end, minimise or remediate actual or potential negative impacts related to the topic in question, and the result of such actions; and (e) disclose metrics relevant to the topic in question.

Not applicable. EnerSys has not applied phase-in relief to omit a material topic because this report has been prepared voluntarily and does not claim full compliance with ESRS.

10: If, by applying the other phase-in provisions provided by ESRS 1 General Requirements in paragraphs 125(b)-(e), 126(b)-(e) and 127(b)-(e), the undertaking omits the information required by other DRs listed in those paragraphs, it shall disclose this fact.

Not applicable. As this report has been prepared voluntarily before EnerSys is required to report under ESRS, the Company has not formally applied the phase-in provisions described in ESRS 1. Certain information has not been included because of the voluntary and selected

scope of the report, materiality conclusions, or current data and methodology limitations. These limitations are identified in the relevant disclosures where applicable.

GOV-1 The role of the administrative, management and supervisory bodies in relation to sustainability

GOV-1-Summary: The objective of this DR is to enable an understanding of the roles and responsibilities of the administrative, management and supervisory bodies, as well as the associated processes, controls and procedures in monitoring, managing and overseeing material impacts, risks and opportunities.

12a: The undertaking shall disclose: (a) with respect to the composition of its administrative, management and supervisory bodies, the percentage of independent board members, the representation of employees and other workers, if present, and the percentage by gender and by other aspects of diversity that the undertaking takes into account;

EnerSys' Board of Directors is comprised of ten (10) members, of whom nine (9) are deemed independent, representing 90% board independence. The sole non-independent member is the President and Chief Executive Officer of EnerSys. Female directors represent 30% of the Board. The total board diversity including gender, race, and ethnicity is 40%. In addition to gender, race and ethnic diversity, the Board considers a broad range of attributes in director nominations, including professional experience, technical expertise, international business experience, financial and operational leadership, and diversity of backgrounds, to support effective governance and long-term value creation.

12b: (b) the expertise and skills of the administrative, management and supervisory bodies in relation to supervising and managing material impacts, risks and opportunities and how they determine whether appropriate skills and expertise are available or will be developed to manage or oversee strategies and other measures designed to respond to material impacts, risks and opportunities;

EnerSys determines whether appropriate skills and expertise are available through the Nominating and Corporate Governance Committee's ongoing review of Board composition and qualifications. Director candidates are evaluated based on characteristics included but not limited to leadership, business acumen, scientific and technology expertise, global business experience, and diversity of backgrounds and experience. Consideration is also made on whether their skills complement those of existing Board members, while also assessing any relationships that could impair independence or objectivity. The Board maintains a skills matrix and collective expertise across areas relevant to overseeing material impacts, risks, and opportunities, including technology, cybersecurity, finance, manufacturing, environmental matters, global operations, and strategic planning.

12c: (c) the identity and responsibilities of the individuals, board committee or similar body within the administrative, management and supervisory bodies, which are responsible for the management or oversight of material impacts, risks and opportunities, with an indication of any impacts, risks and opportunities that are directly addressed by the administrative, management and supervisory bodies without delegating key decision to other bodies or to management;

The Board of Directors retains overall responsibility for overseeing risks and opportunities potentially affecting EnerSys and exercises this oversight both directly without delegation and indirectly through its standing committees. The Board reviews strategic, operational, financial, technology, cybersecurity, sustainability, and people and culture risks on at least a quarterly basis. At each quarterly meeting or more often as necessary, the Board also receives updates from senior management on their respective reporting areas and the Chief Legal & Compliance Officer on material legal, risk, regulatory, and sustainability matters.

Responsibility for specific material impacts, risks, and opportunities is delegated as follows:

- Audit Committee oversees the framework for EnerSys' risk profile and risk exposure. It meets regularly with our CFO, independent registered public accounting firm, internal auditor, CLO, and other members of senior management to discuss our major financial risk exposures, financial reporting, internal controls, credit and liquidity risk, compliance risk, and key operational risks, including cybersecurity. It also receives reports from management's Risk Committee regarding significant company risks.
- The Compensation Committee oversees human capital and compensation-related risks, including executive compensation, non-employee director compensation programs, equity-based compensation plans (i.e., employee benefit plans), and the alignment of incentive compensation programs with performance and risk management objectives. It also provides oversight on people and culture efforts in partnership with the Nominating and Corporate Governance Committee.
- The Nominating and Corporate Governance Committee (NCGC) oversees corporate governance, Board composition and succession planning, as well as the Company's people and culture and sustainability strategies, initiatives, policies, and progress. The Committee also oversees sustainability-related risks and opportunities and reports on human capital matters to the Board.
- The Board also established an ad hoc Technology Advisory Committee to provide advice on technology, research, and development matters in support of the Company's overall business strategy. The committee serves in an advisory capacity and did not hold any meetings during fiscal year 2026.

12d: (d) how the administrative, management and supervisory bodies manage or oversee the setting of targets related to material impacts, risks and opportunities, and how they monitor progress towards them; and

EnerSys' Board of Directors oversees the setting and monitoring of targets related to material impacts, risks, and opportunities through the full Board and its standing committees. Through the NCGC, the Board oversees the setting of sustainability-related targets tied to material impacts, risks, and opportunities. Senior executive management, including the CEO and Sustainability Steering Committee, develops and implements these targets, such as

Scope 1 and 2 decarbonization goals and resource efficiency improvements. Progress is reviewed quarterly by senior leadership and reported to the Board, with metrics integrated into performance evaluations and select incentive compensation plans. The Compensation Committee oversees the establishment and monitoring of performance-based targets for executives and key management personnel through the Management Incentive Plan (MIP). The Audit Committee, in conjunction with the Risk Committee monitors significant risks and mitigation effort progress. Updates are routinely reported to the Board as part of EnerSys' ongoing risk oversight process.

12e: (e) how the administrative, management and supervisory bodies take into account material impacts, risks and opportunities when managing or overseeing the undertaking's strategy, its decisions on major transactions, and its risk management process and related policies, including whether the body(ies) or individual(s) have considered trade-offs associated with those impacts, risks and opportunities.

EnerSys' risk management process is designed to routinely identify and prioritize material risks across the business. Significant risks assessed by senior management and the Risk Committee are shared with the appropriate Board committee or the full Board for oversight. The Board receives regular updates from senior management and the Chief Legal & Compliance Officer regarding strategic, operational, legal, regulatory, sustainability, and enterprise risk matters. Consideration of material impacts, risks, opportunities, and associated trade-offs is embedded into EnerSys's risk management process through a cross-functional and highly collaborative approach.

GOV-2 Integration of sustainability-related performance in incentive schemes

GOV-2-Summary: The objective of this DR is to enable an understanding of the key features of any incentive schemes that are linked to sustainability topics that are in place for members of the administrative, management and supervisory bodies.

14a-c: If the undertaking has incentive schemes for members of the administrative, management and supervisory bodies that are linked to sustainability topics, it shall disclose how members' remuneration is linked to sustainability topics, including: (a) a description of the key characteristics of the incentive schemes; (b) targets or metrics used if the performance is assessed against specific sustainability-related targets or metrics; and (c) the proportion of variable remuneration dependent on sustainability-related targets or metrics.

EnerSys provides executive variable remuneration through its annual Management Incentive Plan (MIP), which offers cash incentive opportunities based on predetermined financial and strategic performance objectives established by the Compensation Committee. For FY26, 60% of the MIP payout was based on adjusted operating earnings, 20% was based on primary operating capital, and 20% was based on six equally weighted non-financial transformational quantitative goals.

One of the six non-financial transformational goals was a sustainability objective to publish a Sustainability Report aligned with at least 60% of the European Union Corporate Sustainability Reporting Directive (CSRD) requirements one year ahead of the Company's anticipated regulatory obligation.

Because the sustainability objective represented one-sixth of the 20% non-financial transformational component, approximately 3.3% of the total variable remuneration available under the FY26 MIP was dependent on the sustainability-related objective.

GOV-3 Statement on due diligence

GOV-3-Summary: The objective of this DR is to enable an understanding of where, within the sustainability statement, the main steps of the due diligence process (see ESRS 1 General Requirements, Chapter 4) applied with regard to sustainability topics are disclosed.

16: The undertaking shall explain where its application of the main aspects and steps of the due diligence process are reflected in its sustainability statement.

EnerSys applies the principal elements of sustainability due diligence through its governance, enterprise risk management, strategic planning, double materiality assessment, stakeholder engagement, and topic-specific management processes. The following table identifies where the main aspects and steps of the due diligence process are reflected in this report.

Due-diligence element	Relevant disclosures
Embedding due diligence in governance, strategy, and the business model	GOV-1, GOV-2, SBM-1 and SBM-3
Engaging with affected stakeholders	SBM-2, S1-2 and S4-2
Identifying and assessing actual and potential adverse impacts	IRO-1, IRO-2 and the Double Materiality Assessment
Taking actions to prevent, mitigate, remediate, or otherwise address adverse impacts	E1-5, E3-2, E5-2, S1-3, S4-3 and other relevant topic-specific disclosures
Tracking the effectiveness of actions and communicating outcomes	GOV-4; topic-specific targets and metrics under E1, E3, E5, S1 and S4; and this Sustainability Statement

GOV-4 Risk management and internal controls over sustainability reporting

GOV-4-Summary: The objective of this DR is to enable an understanding of the undertaking's risk management and internal control processes and systems in relation to sustainability reporting.

18: The undertaking shall disclose the scope, main features and components of its risk management and internal control processes and systems in relation to sustainability reporting.

EnerSys maintains risk management and internal control processes to support the accuracy, completeness, and reliability of sustainability reporting. Sustainability data is collected through established reporting processes and internal controls involving functional and operational teams across the business. Reported information is reviewed by subject matter experts and management, with oversight provided by the Sustainability Steering Committee, the Executive Risk Management Committee, and the Board of Directors through its Nominating and Corporate Governance Committee and Audit Committee. Sustainability-related risks are integrated into the Company's enterprise risk management process, and reporting is prepared in alignment with applicable reporting frameworks and regulatory requirements, including ESRS, ISSB, GRI, SASB, and TCFD.

SBM-1 Strategy, business model and value chain

SBM-1-Summary: The objective of this DR is to enable an understanding of the key elements of the undertaking's general strategy, business model and upstream and downstream value chain that relate to or affect material impacts, risks and opportunities, in order to enable an understanding of its exposure to such material impacts, risks and opportunities and where they originate.

20: The undertaking shall disclose the following information about the key elements of its general strategy and business model that relate to, or affect, the topics associated with its material impacts, risks and opportunities:

EnerSys' strategy and business model are focused on designing, manufacturing, and servicing stored energy systems and power solutions that support critical industrial, infrastructure, transportation, aerospace, and defense applications. Material sustainability-related impacts, risks, and opportunities arise across the Company's global value chain—from the sourcing of raw materials and components, through manufacturing and distribution, to product use, service, and end-of-life recycling. EnerSys integrates these considerations into its strategy through product innovation, operational excellence, responsible supply chain management, enterprise risk management, and lifecycle stewardship, supporting long-term value creation and resilience for customers, shareholders, employees, and other stakeholders.

20a: (a) a description of its business model, its upstream and downstream value chain and its position in that value chain;

EnerSys designs, manufactures, and services stored energy systems and power solutions for industrial, infrastructure, transportation, aerospace, and defense applications. Its upstream value chain includes the sourcing of raw materials, components, and manufacturing equipment from global suppliers, while downstream activities include product distribution, installation, maintenance, customer support, and end-of-life battery collection and recycling. Sustainability-related impacts, risks, and opportunities arise across the value

chain and are managed through product innovation, responsible sourcing, operational excellence, and lifecycle management.

20b(i): (b) a description of: i. the significant groups of products and services offered, significant markets or customer groups served, and their relevance in contributing to the undertaking's overall sustainability-related objectives, including significant changes in the reporting period (e.g. new/removed products, services, markets or customer groups);

EnerSys provides energy storage systems, batteries, chargers, power electronics, software, and related services through its Network & Infrastructure Solutions, Industrial Mobility Solutions, and Precision Power Solutions business segments. The Company serves customers in communications, data centers, utilities, warehousing and logistics, transportation, aerospace, defense, and other industrial markets. During FY26, EnerSys realigned its business into these three operating segments to better reflect its customer-focused solutions strategy and support long-term growth.

20b(ii): ii. where applicable and significant, products and services banned in certain markets;

EnerSys is not aware of any significant products or services that are banned from markets in which the Company operates.

20c: (c) the significant sectors in which it operates, including activities that are internal to the group if those activities are significant or are connected or may be connected to material impacts, risks and opportunities;

EnerSys operates in the industrial manufacturing, energy storage, power systems, communications infrastructure, material handling, transportation, aerospace, and defense sectors. Manufacturing, research and development, product engineering, supply chain management, and aftermarket service activities are integral to the Company's operations and are directly connected to its material sustainability-related impacts, risks, and opportunities.

20d(i): where applicable, a statement indicating, together with the related revenues, whether the undertaking is active in: i. the fossil fuel (coal, oil and gas) sector, including a disaggregation of revenues derived from coal, oil and gas;

EnerSys is not active in the fossil fuel (coal, oil, or gas) sector as defined by ESRS. The Company provides energy storage systems and power solutions that serve customers across a range of industries, including certain customers operating in energy-related sectors, but does not engage in fossil fuel extraction, production, refining, or distribution.

20d(ii): ii. chemicals production, i.e. whether its activities fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006;

EnerSys is not active in chemicals production as defined under Division 20.2 of Annex I to Regulation (EC) No. 1893/2006.

20d(iii): iii. the prohibited weapons industry (anti-personnel mines, cluster munitions, chemical weapons or biological weapons);

EnerSys does not manufacture or produce controversial weapons, including anti-personnel mines, cluster munitions, chemical weapons, or biological weapons. The Company supplies energy storage solutions for defense and aerospace applications but does not manufacture weapons systems.

20d(iv): iv. the cultivation and production of tobacco.

EnerSys is not engaged in the cultivation or production of tobacco.

SBM-2 Interests and views of stakeholders

SBM-2-Summary: The objective of this DR is to enable an understanding of the undertaking's stakeholder engagement and how key stakeholders' interests and views are brought to the attention of its administrative, management and supervisory bodies and inform its strategy and business model.

22a: The undertaking shall disclose: (a) a summarised description of its stakeholder engagement, including information about the key stakeholders with which it engaged, with reference to typical categories of affected stakeholders defined in ESRS 1 General Requirements, AR 23;

EnerSys engages regularly with key stakeholder groups, including employees, customers, suppliers, investors, regulators, local communities, and industry organizations. Engagement occurs through routine business interactions, employee surveys, customer collaboration, supplier engagement, investor communications, regulatory dialogue, community partnerships, and the Company's double materiality assessment. These activities help identify sustainability-related priorities and inform decision-making across the organization.

22b: (b) its understanding of the interests and views of its key stakeholders as they relate to its strategy and business model; and

EnerSys understands that its stakeholders expect the Company to operate responsibly, maintain strong governance, deliver reliable and innovative products, support employee health and development, manage resources efficiently, strengthen supply chain resilience, and provide transparent sustainability disclosures. These perspectives are considered in the development of the Company's strategy, business model, operational priorities, and sustainability objectives.

22c: (c) how the administrative, management and supervisory bodies are informed about the views and interests of key affected stakeholders (including workers' representatives) with regard to its material impacts, risks and opportunities.

The Board of Directors and executive management receive regular information regarding stakeholder interests and sustainability-related impacts, risks, and opportunities through established governance processes. Input from stakeholder engagement activities, including employee feedback, customer interactions, supplier engagement, investor discussions, regulatory developments, and the double materiality assessment, is communicated through the Sustainability Steering Committee, Executive Risk Management Committee, and senior management to support strategic decision-making and Board oversight.

SBM-3 Interaction of material impacts risks and opportunities with strategy and business model, and financial effects

SBM-3-Summary: The objective of this DR is to enable an understanding of the interactions between the undertaking's material impacts, risks and opportunities and its strategy and business model, as well as of the related financial effects.

24: The undertaking shall disclose a high-level description of how material impacts originate from its strategy and business model, the effects of risks and opportunities on its business model and value chain, and how it has addressed, and plans to address, those impacts, risks and opportunities in its strategy and decision-making.

EnerSys' material impacts, risks, and opportunities arise primarily from the design, manufacture, distribution, and servicing of stored energy solutions for industrial, infrastructure, and defense applications. These affect the Company's operations and value chain through areas including resource use, manufacturing, supply chain management, workforce, and product stewardship. EnerSys addresses these impacts, risks, and opportunities by integrating them into enterprise risk management, strategic planning, product innovation, operational excellence, and capital allocation, and will continue to incorporate these considerations into business strategy and decision-making to support long-term resilience and value creation. For additional information, please see the [EnerSys CY2025 TCFD report](#).

25: The undertaking shall disclose qualitative and quantitative information about how material risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period (current financial effects).

During FY26, material sustainability-related risks and opportunities affected EnerSys' financial position, financial performance, and cash flows primarily through investments in operational efficiency, manufacturing optimization, product innovation, and strategic acquisitions. The Company continued to invest in initiatives that improve operational performance and resource efficiency, while also benefiting from Advanced Manufacturing Production Credits under Section 45X and advancing strategic acquisitions that expanded its capabilities in defense and advanced energy storage solutions. Management did not identify

any material adverse financial effects from sustainability-related risks that required separate recognition in the FY26 consolidated financial statements. For additional information, please see the [EnerSys CY2025 TCFD report](#).

26: The undertaking shall disclose qualitative and quantitative information about the material risks and opportunities identified in paragraph 25 for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.

EnerSys assessed its material sustainability-related risks and opportunities in conjunction with the preparation of its FY26 financial statements. Based on this assessment, the Company did not identify any material sustainability-related risks or opportunities that are expected to result in a significant risk of a material adjustment to the carrying amounts of assets and liabilities within the next annual reporting period. Sustainability-related matters continue to be considered as part of the Company's enterprise risk management, strategic planning, and financial reporting processes. For additional information, please see the [EnerSys CY2025 TCFD report](#).

27: The undertaking shall disclose qualitative and quantitative information on how it expects its financial position, financial performance, and cash flows to change over the short, medium and long term, given its strategy to manage material risks and opportunities (anticipated financial effects).

EnerSys expects its strategy for managing material sustainability-related risks and opportunities to support long-term financial resilience and value creation. In the short term, the Company expects continued investments in operational efficiency, manufacturing optimization, and product innovation. Over the medium and long term, these initiatives are expected to strengthen operational performance, supply chain resilience, and growth opportunities while enhancing the Company's ability to manage evolving regulatory, market, and climate-related risks. At the reporting date, EnerSys has not quantified the anticipated financial effects beyond its existing financial planning and public disclosures. For additional information, please see the [EnerSys CY2025 TCFD report](#).

28a: The undertaking need not provide quantitative information about the current financial effects or anticipated financial effects if it determines that: (a) the effects are not separately identifiable; or

EnerSys has determined that the current and anticipated financial effects of material sustainability-related risks and opportunities are not separately identifiable from the broader financial impacts of its operations, strategic initiatives, and market conditions. Accordingly, quantitative information has not been disclosed. The Company continues to evaluate these effects through its enterprise risk management, strategic planning, and financial planning processes. For additional information, please see the [EnerSys CY2025 TCFD report](#).

28b: (b) the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful (see ESRS 1 General Requirements, paragraphs 89 and 90).

EnerSys has determined that the level of measurement uncertainty associated with estimating the current and anticipated financial effects of material sustainability-related risks and opportunities is currently too high for the resulting quantitative information to be considered reliable or decision-useful. The Company plans to continue to enhance its methodologies, data availability, and assessment processes as its sustainability reporting and risk evaluation capabilities mature. For additional information, please see the [EnerSys CY2025 TCFD report](#).

29: The undertaking need not provide quantitative information about the anticipated financial effects of material risks or opportunities if it does not have the skills, capabilities or resources to provide that quantitative information.

Not applicable. EnerSys has the skills, capabilities, and resources to assess sustainability-related risks and opportunities. Quantitative information has not been disclosed because the financial effects are either not separately identifiable or are subject to a level of measurement uncertainty that would make the resulting estimates not decision-useful, as described in paragraphs 28(a) and 28(b). For additional information, please see the [EnerSys CY2025 TCFD report](#).

30: In preparing disclosures about its anticipated financial effects, the undertaking shall use all reasonable and supportable information available to it at the reporting date without undue cost or effort (see ESRS 1 General Requirements, paragraphs 94, 95 and 96).

EnerSys prepared its assessment of anticipated financial effects using all reasonable and supportable information available at the reporting date without undue cost or effort. While this information informs the Company's strategic planning and risk management processes, the anticipated financial effects have not been quantitatively disclosed where they are not separately identifiable or are subject to significant measurement uncertainty. For additional information, please see the [EnerSys CY2025 TCFD report](#).

31a: If the undertaking determines that it need not provide quantitative information about the current financial effects or anticipated financial effects of a risk or opportunity for any of the reasons specified in paragraphs 28 and 29, it shall: (a) explain why it has not provided quantitative information;

EnerSys has not provided quantitative information on the current or anticipated financial effects of certain material sustainability-related risks and opportunities because these effects are not separately identifiable from the broader financial impacts of the Company's operations, strategic initiatives, and market conditions. In addition, the level of measurement uncertainty associated with estimating these effects is currently too high for the resulting quantitative information to be considered reliable or decision-useful. EnerSys will continue to enhance its methodologies, data availability, and assessment processes as its sustainability

reporting and risk evaluation capabilities mature. For additional information, please see the [EnerSys CY2025 TCFD report](#).

31b: (b) provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that risk or opportunity; and

Although EnerSys has not quantified the current or anticipated financial effects of its material sustainability-related risks and opportunities, these matters may affect financial statement line items associated with property, plant and equipment, inventories, revenue, operating expenses, capital expenditures, research and development, and cash flows from operating and investing activities. Potential effects may arise from investments in manufacturing optimization, operational efficiency, product innovation, supply chain resilience, regulatory compliance, and strategic growth initiatives. At the reporting date, no material sustainability-related financial effects required separate recognition or disclosure in the Company's consolidated financial statements. For additional information, please see the [EnerSys CY2025 TCFD report](#).

31c: (c) provide quantitative information about the combined financial effects of that risk or opportunity with other risks or opportunities and other factors, unless the undertaking determines that quantitative information about the combined financial effects would not be useful.

EnerSys has determined that quantitative information regarding the combined financial effects of material sustainability-related risks and opportunities with other business risks, opportunities, and market factors would not provide decision-useful information. The financial effects of these matters are highly interrelated with broader operational, strategic, economic, and market conditions and cannot be reliably isolated or attributed without significant measurement uncertainty. Accordingly, combined quantitative information has not been disclosed. For additional information, please see the [EnerSys CY2025 TCFD report](#).

32: When providing quantitative information, the undertaking may present single amounts or ranges.

Not applicable. EnerSys has not provided quantitative information regarding the current or anticipated financial effects of material sustainability-related risks and opportunities because such effects are not separately identifiable and are subject to significant measurement uncertainty. Accordingly, no single amounts or ranges have been presented. For additional information, please see the [EnerSys CY2025 TCFD report](#).

33: The undertaking shall disclose qualitative information about the resilience of its strategy and business model regarding its capacity to manage its material risks as disclosed in accordance with paragraph 24. This information shall include how the analysis was conducted and the time horizons considered.

EnerSys assesses the resilience of its strategy and business model through its enterprise risk management framework, strategic planning processes, and climate-related scenario analysis. These assessments evaluate the Company's capacity to manage material sustainability-related risks across its operations, supply chain, products, and end markets under a range of plausible future conditions. The analysis incorporates qualitative and quantitative information from internal and external sources and considers short-, medium-, and long-term time horizons consistent with the Company's risk management and strategic planning processes. The results support management's assessment that EnerSys' strategy and business model are resilient and provide a framework for managing material sustainability-related risks while supporting operational excellence, long-term value creation, and business resilience. For additional information, please see the [EnerSys CY2025 TCFD report](#).

IRO-1 Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported

IRO-1-Summary: The objective of this DR is to enable an understanding of the process through which the undertaking identifies impacts, risks, opportunities and the related topics, and assesses their materiality, as the basis for determining the disclosures to be made in its sustainability statement (see ESRS 1 General Requirements, Chapter 3).

35a: The undertaking shall disclose: (a) a concise description of the process and decision-making steps it follows to identify impacts, risks and opportunities and the related topics and to assess their materiality, including the approach to cover its own operations and its upstream and downstream value chain, the key methodologies, inputs and assumptions adopted, as well as the qualitative considerations or quantitative thresholds;

EnerSys identifies and assesses material sustainability-related impacts, risks, and opportunities through its double materiality assessment, which is integrated with the Company's enterprise risk management and strategic planning processes. The assessment considers the Company's own operations as well as relevant upstream and downstream value chain activities. Material topics are identified using internal and external data, stakeholder input, applicable regulatory requirements, industry frameworks, and information from the [Company's CY2025 TCFD Report](#), including climate-related risk assessments and scenario analysis. Each topic is evaluated based on the severity and likelihood of impacts and the potential magnitude and likelihood of financial risks and opportunities, using defined qualitative criteria and quantitative thresholds where appropriate. The results are reviewed by management and used to inform the Company's sustainability reporting, risk management, and business strategy.

35b: (b) how it assessed and prioritised impacts based on their severity and likelihood (see ESRS 1 General Requirements, paragraphs 44 and 45), how actions to prevent, mitigate, bring to an end, minimise and remede negative impacts are considered, and how it considered areas of heightened risks of negative impacts related to specific activities, business relationships, or geographies;

EnerSys assessed and prioritized sustainability-related impacts based on their severity and likelihood, considering the scale, scope, and, where applicable, the irremediable character of actual and potential impacts, as well as the likelihood and potential magnitude of related financial risks and opportunities. The assessment also considered existing and planned prevention, mitigation, and remediation actions, together with the Company's risk management processes. Areas of heightened risk were evaluated across the Company's operations, supply chain, business relationships, and relevant geographic locations, taking into account factors such as operational footprint, supplier activities, regulatory developments, and climate-related risks identified through the [CY2025 TCFD Report](#). The results were used to prioritize material topics and inform sustainability reporting, enterprise risk management, and strategic decision-making.

35c: (c) whether the assessment is informed by the undertaking's sustainability due diligence process, and, if it consults with affected stakeholders and external experts to understand its impacts, how such consultations inform the assessment;

EnerSys' materiality assessment is informed by the Company's sustainability due diligence processes, including its enterprise risk management framework, strategic planning, climate-related risk assessment described in the [CY2025 TCFD Report](#), and ongoing monitoring of regulatory, operational, and value chain risks. The assessment incorporates input from internal subject matter experts across relevant business functions and considers information from customers, suppliers, investors, applicable regulatory requirements, and industry frameworks, as appropriate. These inputs support the identification, evaluation, and prioritization of material sustainability-related impacts, risks, and opportunities and inform the Company's sustainability reporting and business strategy.

35d: (d) significant changes to the process compared to the prior reporting period; and

There were no significant changes to EnerSys' process for identifying and assessing sustainability-related impacts, risks, and opportunities compared with the prior reporting period. The Company continued to apply the results of the formal double materiality assessment completed for FY25, supplemented by ongoing monitoring of regulatory developments, business activities, enterprise risk management processes, and the climate-related risk assessment described in the [CY2025 TCFD Report](#). Management reviewed these inputs during the reporting period and determined that no significant changes to the assessment methodology or the material topics identified were required.

35e: (e) when it last updated its materiality assessment.

EnerSys last updated its formal double materiality assessment in FY25. During FY26, management determined that no updates to the assessment methodology or material topics were required. EnerSys intends to conduct its next materiality assessment in FY27.

IRO-2 Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement

IRO-2-Summary: The objective of this DR is to enable an understanding of the outcome of the materiality assessment, in terms of material impacts, risks and opportunities and material information reported in accordance with ESRS.

37a: The undertaking shall disclose: (a) a concise description of its actual and potential, positive and negative material impacts, including how they affect or are likely to affect people or the environment, and its material risks and opportunities, specifying the related topics and how and where impacts, risks and opportunities are connected to its own operations and its upstream and downstream value chain;

EnerSys' material impacts, risks, and opportunities are associated with the design, manufacture, distribution, and servicing of stored energy solutions across its global operations and value chain. Material impacts include both positive and potential negative effects related to product innovation, resource use, manufacturing operations, workforce health and safety, human capital, responsible sourcing, business conduct, and product stewardship. These impacts may affect employees, customers, suppliers, local communities, and the environment across the Company's own operations and upstream and downstream value chain. Material risks and opportunities are connected to areas including supply chain resilience, regulatory developments, energy and resource availability, operational efficiency, product performance, and changing customer and market expectations. The results of the Company's FY25 double materiality assessment, together with ongoing enterprise risk management and the climate-related risk assessment described in the CY2025 TCFD Report, continue to inform the identification, evaluation, and management of these material topics. For additional information, please see the [EnerSys CY2025 TCFD report](#).

37b: (b) the basis for concluding that climate change is not material, if the undertaking has reached this conclusion and therefore omits all DRs in ESRS E1 Climate Change;

Not applicable. Climate change has been assessed as a material topic by EnerSys. Accordingly, the Company provides disclosures aligned with ESRS E1 Climate Change, and this disclosure requirement does not apply.

37c: (c) changes related to its material impacts, risks and opportunities compared to the previous reporting period;

Compared with the previous reporting period, EnerSys did not identify any significant changes to its material sustainability-related impacts, risks, and opportunities. The Company

continued to monitor developments through its enterprise risk management processes, strategic planning activities, and the climate-related risk assessment described in the CY2025 TCFD Report. Based on this ongoing evaluation, management concluded that the material topics identified through the FY25 double materiality assessment remain appropriate for FY26 reporting.

37d: (d) a list of the DRs complied with in preparing the sustainability statement, allowing users to identify where the related disclosures are located in the sustainability statement and giving a separate indication of those that are incorporated by reference (see ESRS 1 General Requirements, Chapter 9.3);

An ESRS Disclosure Index is provided in Appendix A. The index identifies the ESRS disclosure requirements addressed in preparing this voluntary Sustainability Statement, their location within the Statement, and whether any information has been incorporated by reference. Because this report is voluntarily aligned with selected ESRS requirements and is not intended to represent full compliance with ESRS, the index also identifies disclosure requirements that are not applicable, not material, or not reported.

37e: (e) a list of ‘supplementary’ information provided in accordance with ESRS 1 General Requirements, Chapter 8.2;

EnerSys has not identified any disclosures in this Sustainability Statement as supplementary information aligned with ESRS 1 General Requirements, Chapter 8.2.

37f: (f) its exposure to heightened risk of incidents related to forced or compulsory labour and child labour by type of operations (such as manufacturing plants), or by countries or geographies, if the undertaking is connected through its own operations or its upstream and downstream value chain to material negative impacts related to forced or compulsory labour or child labour; and

Not applicable. Through its double materiality assessment and ongoing risk management processes, EnerSys did not identify material negative impacts related to forced or compulsory labour or child labour requiring disclosure under this provision. Accordingly, the Company has not identified any operations, business activities, or geographic areas with a heightened risk of such incidents that are material for ESRS reporting. EnerSys nevertheless maintains policies and due diligence processes to promote responsible sourcing and respect for human rights throughout its operations and supply chain, including expectations set forth in its Code of Business Conduct and Ethics, supplier requirements, and human rights policies.

37g: (g) a table of all the datapoints that derive from other EU legislation as listed in Appendix A of this Standard, indicating where they can be found in the sustainability statement or, for those that the undertaking has assessed as not material, that they are ‘not material’.

An EU Legislation Datapoint Index is provided in Appendix B. The index includes all datapoints derived from other EU legislation identified in Appendix A of ESRS 2 and indicates where each datapoint is addressed in this Sustainability Statement. Datapoints assessed as not material through EnerSys's materiality assessment are identified as "Not material." Because this Statement is voluntary and does not claim full ESRS compliance, the index also transparently identifies any material datapoints that have not been reported because of current data or methodology limitations.

38: Information about policies, actions, metrics and targets shall enable an understanding of the level at which the undertaking manages its material impacts, risks and opportunities. If the undertaking has adopted policies, put in place actions, set targets or uses metrics only for certain aspects of a topic, this shall be reflected in the way the disclosure is prepared and presented, enabling users to understand the specific aspects that are covered.

EnerSys' policies, actions, metrics, and targets are designed to address the material sustainability-related impacts, risks, and opportunities identified through the Company's double materiality assessment. Unless otherwise indicated, these disclosures apply across the Company's global operations. Where a policy, action, metric, or target applies only to specific business activities, operational locations, products, or elements of the upstream or downstream value chain, the scope and level of application are identified within the relevant topic-specific disclosure to provide transparency regarding the aspects covered.

39: If the undertaking does not have policies, actions, or targets with reference to a topic related to material impacts, risks and opportunities, it shall disclose this fact.

EnerSys has adopted policies, actions, and/or targets, as appropriate, to address its material sustainability-related impacts, risks, and opportunities.

40a: The undertaking shall apply the requirements specified in GDR-P, GDR-A, GDR-M and GDR-T when disclosing information either in accordance with a topical standard or on an entity-specific basis about: (a) its policies and actions to prevent, mitigate, bring to an end, minimise and remediate actual and potential material negative impacts, and to manage material risks or pursue actual and potential material positive impacts and material opportunities; and

EnerSys manages its material sustainability-related impacts, risks, and opportunities through a combination of corporate policies, operational actions, governance processes, and strategic initiatives. These measures are designed, as appropriate, to prevent, mitigate, and remediate actual and potential negative impacts, manage material risks, and support positive impacts and business opportunities. Topic-specific disclosures throughout this Sustainability Statement describe the relevant policies, actions, responsibilities, and progress associated

with each material topic, including the scope of application and, where applicable, related metrics and targets.

40b: (b) the metrics and the targets to assess progress over time in relation to its material impacts, risks and opportunities.

EnerSys uses metrics and, where applicable, targets to monitor and assess progress in managing its material sustainability-related impacts, risks, and opportunities. The relevant metrics, targets, reporting boundaries, methodologies, and performance against objectives are disclosed within the applicable topic-specific sections of this Sustainability Statement. Where no metric or target has been established for a material topic, this is identified and explained in the relevant disclosure.

GDR-P General Disclosure Requirement for policies

GDR-P-Summary The objective of this GDR is to enable an understanding of the policies that the undertaking has in place to prevent, mitigate, bring to an end, minimise or remediate its material actual and potential negative impacts, and to manage material risks and pursue material opportunities or positive impacts.

42a: The undertaking shall disclose the following information about policies adopted to manage its material impacts, risks and opportunities: (a) a description of the key contents of the policy, including its general objectives and the material impacts, risks or opportunities it relates to, and, if there have been changes to the policies adopted during the reporting period, a description of those changes;

EnerSys has adopted policies to manage its material sustainability-related impacts, risks, and opportunities across its operations and value chain. These policies establish the Company's governance framework, general objectives, and expectations for managing topics including business conduct and ethics, human rights, workforce health and safety, environmental management, responsible sourcing, product stewardship, cybersecurity, and risk management. The policies support the prevention and mitigation of negative impacts, the management of material risks, and the pursuit of opportunities that enhance operational excellence, resilience, and long-term value creation. During FY26, no material changes were made to the Company's overarching sustainability-related policy framework unless otherwise described in the relevant topic-specific disclosures. See EnerSys policies and reports [here](#).

42b: (b) a description of the scope of the policy, or of its exclusions, in terms of the undertaking's own operations, its upstream or downstream value chain and geographies and, if defined, the affected stakeholder groups;

EnerSys' sustainability-related policies generally apply to the Company's global operations and, where applicable, extend to relevant upstream and downstream value chain activities through supplier requirements, contractual expectations, and business practices. The scope of individual policies varies depending on the topic and may apply to employees, directors,

contractors, suppliers, customers, or other business partners. Where a policy is limited to specific operations, business activities, geographic locations, or stakeholder groups, or where exclusions exist, these are identified in the relevant topic-specific disclosures.

42c: (c) if the policy refers to third-party standards or initiatives that the undertaking commits to respect through the implementation of the policy, a reference to the third-party standard or initiative in question; and

Where applicable, EnerSys' sustainability-related policies reference or are informed by recognized third-party standards and initiatives. These include the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, the Responsible Minerals Initiative (RMI), the Task Force on Climate-related Financial Disclosures (TCFD), and other applicable regulatory and industry frameworks relevant to specific topics. References to third-party standards or initiatives are provided within the relevant topic-specific policy disclosures where applicable.

42d: (d) for social topics, a description of the consideration given to the interest of affected stakeholders in setting this policy, if such considerations have been given.

For policies addressing social topics, EnerSys considers the interests of relevant stakeholders, as appropriate, through ongoing engagement with employees, customers, suppliers, investors, and other business partners, as well as through applicable legal and regulatory requirements. Input from internal subject matter experts, employee feedback mechanisms, supplier engagement, and other stakeholder interactions informs the development and periodic review of relevant policies. The extent of stakeholder consideration varies depending on the nature and scope of the policy and is described in the relevant topic-specific disclosures where applicable.

43: The undertaking shall disclose whether it has an overarching human rights policy committing to implement the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises. If this is the case, the undertaking shall disclose the information specified in paragraph 42 for that policy and shall specify which groups of affected stakeholders are covered (e.g. own workforce, workers in the value chain, affected communities, consumers and end-users).

EnerSys maintains a [Corporate Social Responsibility & Human Rights Policy](#) that is based on the United Nations Guiding Principles on Business and Human Rights (UNGPs) and includes an undertaking to respect the human rights reflected in the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. The policy applies across the Company's global operations and establishes expectations for employees, suppliers, vendors, contractors, customers, and other business partners. Through its responsible sourcing program, EnerSys also requires suppliers of cobalt and mica to follow the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, supporting ethical sourcing and human rights due diligence throughout the supply chain. Accordingly, EnerSys' human rights

framework covers its own workforce and extends to workers in the value chain through supplier expectations and responsible sourcing requirements.

GDR-A General Disclosure Requirement for actions and resources

GDR-A-Summary: The objective of this GDR is to enable an understanding of the undertaking's key actions, taken or planned, to manage its material impacts, risks and opportunities, and where applicable, to achieve the objectives of related policies.

45a-c: When the undertaking implements key actions to manage material impacts, risks and opportunities, it shall disclose: (a) a description of the key actions taken in the reporting year and those planned for the future, including their timeframe; (b) a description of the scope of the key actions; and (c) the expected outcomes of the key actions and, where applicable, how their implementation contributes to achieving the related policy objectives.

During FY26, EnerSys implemented and continued actions to manage its material sustainability-related impacts, risks, and opportunities across its global operations and value chain. Key actions included advancing manufacturing optimization and operational efficiency initiatives, strengthening responsible sourcing and supply chain oversight, enhancing workforce health and safety programs, advancing product innovation and energy storage technologies, and continuing climate-related risk assessment and resilience planning, as described in the [CY2025 TCFD Report](#). These actions are ongoing unless otherwise noted in the relevant topic-specific disclosures, which describe the scope, implementation status, and expected timeframes for individual initiatives.

These actions are expected to strengthen operational excellence, supply chain resilience, workforce well-being, responsible business practices, product innovation, and risk management across the Company's operations and value chain. They support EnerSys' sustainability-related policy objectives by helping to prevent and mitigate material negative impacts, manage material risks, and enhance opportunities that contribute to long-term value creation. Progress toward the expected outcomes is monitored through the governance processes, metrics, and targets described in the relevant topic-specific disclosures.

46a: Where significant financial resources (operational or capital expenditure) have been or are expected to be allocated to the implementation of the key actions, the undertaking shall: (a) describe the type of current and future significant financial resources allocated to the key actions, and whether the ability to implement these key actions depends on specific preconditions (e.g., granting of financial support or public policy and market developments);

EnerSys allocates operational and capital resources, as appropriate, to implement actions that address its material sustainability-related impacts, risks, and opportunities. These investments include expenditures related to manufacturing optimization, operational efficiency, product innovation, workforce health and safety, supply chain resilience, information technology, and compliance initiatives. As part of its [Climate Action Plan](#)

[Roadmap](#), EnerSys has established a Green Revolving Fund, an internal financing mechanism that supports eligible operational efficiency and facility improvement projects by reinvesting energy cost savings and available utility incentives into future initiatives. Funding for these actions is incorporated into the Company's annual operating and capital planning processes. The implementation of certain initiatives may also be influenced by business priorities, market conditions, regulatory developments, technological advancements, customer demand, and, where applicable, the availability of government incentives or other external support.

46b: (b) disclose the amount of significant financial resources allocated to the key actions in the reporting period (if any), and indicate the corresponding line items or notes where they are included in the financial statements; and

EnerSys has earmarked \$20 million of capital for sustainability-related initiatives between 2023 and 2028, including projects focused on energy efficiency, operational improvements, and infrastructure upgrades. The Company has not separately quantified the portion of these expenditures attributable to key sustainability actions during FY2026 or separately identified these amounts within its consolidated financial statements. For more information, see the [Climate Action Plan Roadmap](#).

46c: (c) provide an indicative range of future financial resources expected to be allocated for the implementation of the key actions.

EnerSys expects to continue allocating operational and capital resources to support the implementation of key sustainability-related actions through its annual planning and capital allocation processes. As described in the Company's [Climate Action Roadmap](#), EnerSys anticipates investing approximately \$20 million in operational efficiency and facility improvement initiatives over the 2023–2028 period, including projects supported by the Green Revolving Fund. Future investment levels will continue to be evaluated based on business priorities, project economics, available technology, regulatory developments, and, where applicable, government incentives and other external funding opportunities.

GDR-M General Disclosure Requirement for metrics

GDR-M-Summary: The objective of this GDR is to support the preparation of the disclosures on metrics by the undertaking.

48: The undertaking shall disclose the metrics required by topical standards in relation to material impacts, risks and opportunities, as well as metrics defined on an entity-specific basis in accordance with ESRS 1 General Requirements, paragraph 11. This may include metrics used by the undertaking to evaluate its performance and to track the effectiveness of its actions to manage its material impacts, risks and opportunities.

EnerSys discloses the metrics required by applicable ESRS topical standards, together with entity-specific metrics where relevant, to monitor and assess its material sustainability-related impacts, risks, and opportunities. These metrics are used, as appropriate, to evaluate performance, monitor the effectiveness of policies and actions, support management decision-making, and track progress toward established objectives and targets. The applicable metrics, methodologies, reporting boundaries, and related performance information are presented within the relevant topic-specific disclosures of this Sustainability Statement.

49a: For each metric, the undertaking shall disclose: (a) the metric itself, its unit of measurement, the calculation methodology and the sources (e.g. input parameters) used for the calculation, and where relevant, the estimation methodology, including significant assumptions and limitations;

For each disclosed metric, EnerSys provides, as applicable, the metric definition, unit of measurement, calculation methodology, reporting boundary, and data sources used in its preparation. Where metrics are based on estimates, the Company also describes the estimation methodology, significant assumptions, and any material limitations or uncertainties. Additional methodology and calculation details are included within the relevant topic-specific disclosures or accompanying notes, where appropriate.

49b: (b) for value chain metrics, if applicable, the reliance on data from indirect sources or proxies and any planned actions to improve the data quality in the future (see ESRS 1 General Requirements, Chapter 5);

Where value chain metrics are disclosed, EnerSys may rely on information provided by suppliers, customers, other third parties, or recognized industry data sources and estimation methodologies where primary data is not available. The Company seeks to improve the quality, completeness, and consistency of value chain data over time through supplier engagement, enhanced data collection processes, and ongoing refinement of its methodologies. Where material, the relevant topic-specific disclosures identify the use of indirect data, proxies, or estimates, together with any significant assumptions or limitations.

49c: (c) contextual information about the metric; and

EnerSys provides contextual information, as appropriate, to support the interpretation of each disclosed metric. This includes the purpose of the metric, its relevance to the management of the related material impact, risk, or opportunity, the reporting boundary and reporting period, trends over time where available, and any significant events, assumptions, or methodological changes that may affect comparability or interpretation. Additional context

is provided within the relevant topic-specific disclosures to enable users to understand how the metric is used to monitor performance and assess the effectiveness of the Company's policies and actions.

49d: (d) significant changes in the performance compared to the previous reporting periods, including progress made in achieving the targets set by the undertaking, and, in the case of major acquisitions or disposals, how the transaction affects that progress.

For each disclosed metric, EnerSys reports significant changes in performance compared with prior reporting periods, where applicable, and describes progress toward related targets and objectives. Where changes are influenced by significant business developments, including acquisitions, divestitures, changes in reporting boundaries, or methodological updates, the Company explains the nature of those changes and their impact on the comparability and interpretation of the reported metrics. Additional details are provided within the relevant topic-specific disclosures.

GDR-T General Disclosure Requirement for targets

GDR-T-Summary: The objective of this GDR is to enable an understanding of how the undertaking sets targets, as defined in terms of expected results for people, the environment or the undertaking itself, and of how the undertaking tracks the effectiveness of its policies and actions in relation to its material impacts, risks and opportunities, as well as the overall progress and effectiveness towards the adopted targets over time. This includes – where applicable – whether the progress is aligned with a related action plan or whether any significant facts and circumstances related to the action plan affect the achievement of the target.

51a-i: The undertaking shall disclose the measurable, time-bound, outcome-oriented qualitative or quantitative targets it has set related to its material impacts, risks and opportunities. For each target, the undertaking shall disclose: (a) a description of the relationship of the target to its policy objectives and actions; (b) the defined target value (or level if the target is qualitative) to be achieved, including whether the target is absolute or relative if these are defined as such and in which unit it is measured; (c) the scope of the target, in terms of the undertaking's activities within its own operations or its upstream and downstream value chain, as well as geographical boundaries; (d) the baseline value (or level if the target is qualitative) and the base year from which progress is measured, if defined by the undertaking; (e) the target year or period to which the target applies and a description of any milestones or interim targets that the undertaking has set; (f) the methodologies and significant assumptions used to define targets; (g) whether the target is required by law; (h) where applicable, the selected scenarios on which it is based, the key data sources and the level of compatibility with national, EU or international policy goals; and (i) whether the undertaking's targets related to environmental topics are based on conclusive scientific evidence.

EnerSys has established measurable, time-bound environmental targets to support the implementation of its sustainability-related policies and the management of its material

impacts, risks, and opportunities. These targets include achieving Scope 1 greenhouse gas neutrality by 2040 and Scope 2 greenhouse gas neutrality by 2050, as well as reducing energy intensity and water intensity per kilowatt-hour of energy storage produced by 25% by FY30 compared with the FY21 baseline. The targets apply to EnerSys' global operations, including its manufacturing activities, as defined in the relevant topic-specific disclosures.

These targets support the Company's Climate Action Roadmap and are being implemented through initiatives including manufacturing optimization, operational efficiency improvements, renewable electricity procurement, water conservation, and investments through the Green Revolving Fund. Scope 1 and Scope 2 greenhouse gas emissions and energy and water consumption are measured and managed through the Tracera platform in accordance with the Greenhouse Gas Protocol. Energy intensity and water intensity are calculated based on the amount of energy and water consumed per kilowatt-hour of energy storage produced.

EnerSys established these targets using operational performance data, greenhouse gas inventories, energy and water consumption data, engineering analyses, technical assessments, and strategic business planning processes. The targets were established voluntarily and are not required by law. Where applicable, EnerSys considers recognized methodologies, reporting frameworks, regulatory requirements, and relevant climate scenarios and policy objectives in defining and evaluating its targets. The Company's environmental targets are based on operational performance data, engineering analyses, and technical assessments designed to improve operational efficiency and resource management; they have not been externally validated as science-based targets.

The methodologies, reporting boundaries, significant assumptions, data sources, baseline values, interim milestones, and progress associated with each target are described in the relevant topic-specific disclosures. Where a target does not have a separately defined quantitative baseline or interim milestone, this is identified in the applicable disclosure.

52: If the undertaking has not set any measurable outcome-oriented targets, it shall disclose whether and, if so, how it nevertheless tracks the effectiveness of its policies and actions in relation to its material impacts, risks and opportunities.

For material topics where EnerSys has not established measurable, outcome-oriented targets, the Company monitors the effectiveness of its policies and actions through governance oversight, key performance indicators, operational performance reviews, internal audits, enterprise risk management processes, and compliance monitoring, as appropriate. These mechanisms enable management to assess progress in managing material impacts, risks, and opportunities and to identify areas for continuous improvement. The methods used to monitor effectiveness for individual material topics are described in the relevant topic-specific disclosures.

E1-1 Transition plan for climate change mitigation

E1-1-Summary: The objective of this DR is to enable an understanding of the undertaking's past, current and future mitigation efforts to ensure that its strategy and business model are compatible with the transition to a sustainable economy and with limiting global warming to 1.5°C in line with the Paris Agreement and the objectives of the European Climate Law (Regulation (EU) 2021/1119), including achieving climate neutrality by 2050.

12a: The information about the transition plan for climate change mitigation shall include: (a) a description of its key features. This includes GHG emission reduction targets, the decarbonisation levers, key actions, investments and funding needed to support the implementation of the plan, the approval of the plan by the administrative, management and supervisory bodies, and how the plan is embedded in and aligned with the undertaking's overall business strategy. It shall also include information on how the undertaking's strategy and business model are or will be compatible, pursuant to the implementation of the plan, with the limiting of global warming to 1.5°C in line with the Paris Agreement and with the EU's objective of achieving climate neutrality by 2050;

EnerSys has disclosed a transition plan for climate change mitigation through its [Climate Action Plan Roadmap](#), which outlines the company's strategy to achieve Scope 1 carbon neutrality by 2040 and carbon-neutral electricity (Scope 2) by 2050. The plan is integrated into EnerSys' broader business strategy and focuses on operational efficiency, infrastructure modernization, process electrification, renewable energy deployment, and the adoption of lower-emission technologies. Key actions include energy efficiency projects, fuel transition initiatives, fleet electrification, and clean infrastructure investments supported by approximately \$20 million in sustainability-related funding between 2023 and 2028. Governance of the plan is provided through oversight by the Board of Directors, the Sustainability Steering Committee, and the Climate Action Plan Committee. EnerSys believes its strategy and business model are positioned to support the transition to a lower-carbon economy by enabling greater electrification, enhancing energy resilience, supporting renewable energy integration through its energy storage solutions, and reducing operational emissions in alignment with the objectives of the Paris Agreement and long-term climate neutrality goals.

12b: (b) CapEx amounts invested during the reporting period related to coal, oil and gas economic activities if the undertaking has them;

EnerSys did not invest capital expenditures during the reporting period in coal-, oil-, or gas-related economic activities. The Company's capital investments were focused on battery manufacturing, energy storage technologies, operational efficiency improvements, infrastructure modernization, electrification initiatives, renewable energy projects, and other activities supporting its long-term business strategy and transition objectives.

12c: (c) information about key assumptions used and dependencies on which the plan relies;

EnerSys' climate transition plan is based on several key assumptions and dependencies. The plan assumes continued improvements in energy efficiency technologies, increasing availability and affordability of electrification solutions for industrial processes, and ongoing decarbonization of electricity grids in key operating regions. It also relies on the availability of sufficient electrical infrastructure and capacity to support the transition from fossil fuel-based equipment to electric alternatives, as well as continued access to renewable energy and energy storage solutions. Additional dependencies include the successful execution of planned capital investments, support from utility incentive programs and government policies, ongoing innovation from suppliers and technology partners, and the ability to replace aging assets with lower-emission alternatives as part of normal infrastructure renewal cycles. EnerSys regularly reviews these assumptions through its [Climate Action Plan](#) governance processes and updates its roadmap as technologies, regulations, market conditions, and operational requirements evolve.

12d: (d) a qualitative assessment and explanation of how potential locked-in GHG emissions from key physical assets and products may jeopardise the achievement of the plan and drive transition risk; and

EnerSys has assessed the potential impact of locked-in greenhouse gas emissions associated with its manufacturing facilities, fleet assets, and fossil fuel-consuming equipment. When executing the [Climate Action Plan](#) in 2024, the Company identified approximately 650 major fossil fuel-consuming assets across its operations, including curing ovens, grid production equipment, melting systems, and facility energy infrastructure. While these assets support current manufacturing processes, some have useful lives extending beyond EnerSys' 2040 Scope 1 neutrality target and could create locked-in emissions if replacement technologies are not deployed in a timely manner. As of the most recent assessment from 2024, approximately 9% of major fossil fuel-consuming assets have more than ten years of remaining useful life and approximately 5% have expected useful lives extending beyond 2040. These assets represent a potential transition risk because continued reliance on fossil fuel-based equipment could slow decarbonization efforts, increase exposure to future carbon-related costs, and require accelerated capital investments or early asset retirement. To mitigate this risk, EnerSys has incorporated infrastructure renewal, equipment electrification, energy efficiency improvements, and technology evaluation into its Climate Action Plan [Roadmap](#). The Company also monitors emerging technologies, electrical infrastructure availability, and supplier innovation to support the transition of key assets and reduce the risk of emissions becoming locked into future operations.

12e: (e) an explanation of the undertaking's progress in implementing the transition plan.

In FY26, EnerSys reduced Scope 1 greenhouse gas emissions by over 6% compared to FY25, bringing our total reduction to 31% since our FY20 baseline. Since FY22, Scope 2 emissions have declined by 17%, representing an 8% reduction from our FY20 baseline. This progress has occurred while EnerSys continues to electrify portions of its operations,

which can shift energy demand from direct fuel consumption to purchased electricity. Reducing Scope 2 emissions despite this transition demonstrates the impact of our energy-efficiency and clean-energy initiatives and supports continued progress toward our long-term Scope 2 goal.

In 2023, EnerSys established the Green Revolving Fund through its [Climate Action Plan Roadmap](#) to accelerate investments in projects that improve energy efficiency, reduce greenhouse gas emissions, and strengthen operational performance. By reinvesting the savings generated by completed projects into future initiatives, the fund creates a self-sustaining approach to continuous improvement. Since its establishment, the Green Revolving Fund has supported several projects, including:

Project	Approximate Annual Emissions Reductions
Heat recovery and chillers replacement in Bielsko-Biala, Poland	600 tCO ₂ e
Lighting upgrades in Reading, Pennsylvania	200 tCO ₂ e
Boilers and hot water system upgrade in Richmond, Kentucky	700 tCO ₂ e
HVAC controls upgrade in Warrensburg, Missouri	2000 tCO ₂ e

13: If the undertaking does not have in place a transition plan for climate change mitigation which includes the key features listed in paragraph 12(a), it shall disclose this fact and indicate whether and, if so, when it expects to adopt one. 1 This information is aligned with the Regulation (EU) 2021/1119 of the European Parliament and of the Council (EU Climate Law), Article 2 (1). 2 The CapEx amounts considered are related to the following NACE codes: (a) B.05 Mining of coal and lignite, B.06 Extraction of crude petroleum and natural gas (limited to crude petroleum), B.09.1 Support activities for petroleum and natural gas extraction (limited to crude petroleum), (b) C.19 Manufacture of coke and refined petroleum products, (c) D.35.1 - Electric power generation, transmission and distribution, (d) D.35.3 - Steam and air conditioning supply (limited to coal-fired and oil-fired power or heat generation), (e) D.46.81 - Wholesale of solid, liquid and gaseous fuels and related products (limited to solid and liquid fuels).

Not applicable. EnerSys has adopted and disclosed a climate transition plan through its [Climate Action Plan Roadmap](#), which includes greenhouse gas reduction targets, implementation actions, investments, governance oversight, and measures supporting the achievement of its climate objectives.

E1-2 Identification of climate-related risks and scenario analysis

E1-2-Summary: The objective of this DR is to enable an understanding of how the undertaking identifies and assesses climate-related risks and opportunities for financial materiality.

15: The undertaking shall explain for each material climate-related risk identified (per ESRS 2 IRO- 2, paragraph 37) whether it classifies the risk as a climate-related physical risk or a climate- related transition risk.

Consistent with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), EnerSys classifies its material climate-related risks as either physical or transition risks. Physical risks include both chronic risks, such as rising temperatures, water stress and sea level rise, and acute risks, including extreme weather events and natural disasters that may affect operations, facilities and supply chains. Transition risks include policy and legal risks associated with evolving climate-related regulations and carbon pricing, market and technology risks arising from changing customer demand and advancements in energy storage technologies, and reputational risks related to stakeholder expectations and climate-related performance. These classifications are incorporated into the Company's climate risk assessment, enterprise risk management and climate resilience processes. For more information, see the [EnerSys CY2025 TCFD Report](#).

16a: In addition to the disclosure provided in accordance with ESRS 2 IRO-1, the undertaking shall disclose key elements of the methodology used to assess how its assets and business activities in its own operations and its upstream and downstream value chain may be exposed and be sensitive over the short, medium and long term to: (a) climate-related hazards; and

EnerSys assesses exposure and sensitivity to climate-related hazards using a methodology aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The assessment evaluates physical and transition risks across the Company's own operations and relevant upstream and downstream value chain over short-, medium- and long-term time horizons. Geographic information for manufacturing facilities and key operations is analyzed using recognized climate risk models and scenario analysis to assess exposure to chronic hazards, including rising temperatures, water stress and sea level rise, as well as acute hazards such as extreme weather events. The results are integrated with enterprise risk management processes to evaluate the potential operational and financial impacts of climate-related hazards and to inform strategic planning, capital allocation and resilience measures. A detailed explanation of the methodology is available in our most recently published TCFD report. For more information, see the [EnerSys CY2025 TCFD Report](#).

16b: (b) climate-related transition events and trends.

EnerSys assesses exposure and sensitivity to climate-related transition events and trends using a methodology aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The assessment considers transition risks across the Company's own operations and relevant upstream and downstream value chain over short-,

medium- and long-term time horizons. Key transition factors evaluated include evolving climate-related regulations, carbon pricing mechanisms, changing customer demand, technology developments, market dynamics, and stakeholder expectations. Climate scenario analysis and enterprise risk management processes are used to assess the potential operational, financial and strategic impacts of these transition risks and to inform business strategy, capital allocation and long-term resilience planning. For more information, see the [EnerSys CY2025 TCFD Report](#).

17a-d: If climate-related scenario analysis is used, the undertaking shall disclose: (a) the ranges of scenarios applied, including: i. whether for climate-related physical risks at least one high-emission scenario was used; ii. whether for climate-related transition risks at least one scenario in line with limiting global warming to 1.5°C with no or limited overshooting was used; and iii. the associated global average temperature projection of the scenarios and why they are considered relevant; (b) the scope of operations used (e.g. operating locations, business units); (c) the key assumptions made (e.g. public policies, macroeconomic trends, national or regional variables, energy use and mix, technology developments); and (d) the time period when it was carried out.

EnerSys conducts climate-related scenario analysis in alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The assessment evaluates three climate scenarios representing approximately 1.5°C, 2°C, and 3°C global warming pathways. These include a 1.5°C scenario aligned with a net-zero pathway (SSP 1.9) for transition risks, a 2°C scenario (SSP 2.6), and a higher-emissions scenario of approximately 3°C (SSP 7.0) to assess physical climate risks. Accordingly, the assessment includes both a high-emissions scenario for physical risks and a scenario aligned with limiting global warming to 1.5°C with no or limited overshooting for transition risks. These scenarios were selected because they represent a range of plausible climate futures relevant to EnerSys' global operations and strategic planning.

The assessment covers the Company's global manufacturing facilities, distribution operations, and relevant upstream and downstream value chain activities. Key assumptions include evolving climate-related policies and regulations, macroeconomic conditions, energy prices and availability, technology development, customer demand, and changes in energy systems. The scenario analysis uses short-term (1–2 years), medium-term (3–5 years), and long-term (more than 5 years) time horizons. It was conducted as part of the Company's [CY2025 TCFD Report](#) and is updated periodically to support enterprise risk management, strategic planning, and capital allocation.

E1-3 Resilience in relation to climate change

E1-3-Summary: The objective of this DR is to enable an understanding of the extent to which the undertaking's strategy and business model are prepared for, and can adapt to, material climate-related risks.

19a(i-iii): In addition to the disclosure in ESRS 2 SBM-3, the undertaking shall disclose the following information on the resilience of its strategy and business model to climate-related risks: (a) the results of its analysis of climate resilience in relation to climate-related risks. The undertaking shall explain: i. the implications of the assessment, if any, for its strategy and business model; ii. how the effects identified through the climate-related scenario analysis, if used, inform the undertaking's potential response to climate-related risks; and iii. how its transition plan, if existent, and its current and planned mitigation and adaptation actions (ESRS E1-5) contribute to its resilience to climate-related risks;.

Our climate resilience assessment, informed by climate scenario analysis conducted in alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), indicates that EnerSys' strategy and business model remain resilient across the climate scenarios evaluated. The assessment informs our enterprise risk management, strategic planning, and capital allocation processes, while the results of the scenario analysis help prioritize the Company's response to climate-related risks through investments in operational efficiency, manufacturing modernization, facility resilience, and product innovation. Our [Climate Action Plan Roadmap](#) and ongoing and planned mitigation and adaptation actions further strengthen business resilience through investments in energy efficiency, infrastructure renewal, water stewardship, and operational improvements. For more information, see the [EnerSys CY2025 TCFD Report](#).

19b: (b). significant areas of uncertainty in the assessment of its climate resilience; and

The climate resilience assessment is subject to inherent uncertainties associated with long-term climate projections, future policy and regulatory developments, technology advancement, energy market conditions, and the timing and severity of physical climate impacts. While the assessment is informed by climate scenario analysis conducted in alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and uses recognized climate models and publicly available data, actual outcomes may differ from the assumptions underlying the scenarios. EnerSys periodically reviews and updates its climate risk assessment, scenario analysis and [Climate Action Plan Roadmap](#) to reflect evolving scientific knowledge, regulatory developments and business conditions, supporting continuous improvement in the Company's resilience planning. For more information, see the [EnerSys CY2025 TCFD Report](#).

19c: (c) its capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term.

EnerSys has the capacity to adjust and adapt its strategy and business model to climate change over the short, medium and long term through its enterprise risk management

processes, climate scenario analysis, and ongoing strategic planning. The Company regularly evaluates climate-related risks and opportunities to inform capital allocation, operational improvements, product innovation and manufacturing investments. This adaptive approach is supported by the [Climate Action Plan Roadmap](#), which provides a structured framework for implementing mitigation and adaptation actions, strengthening operational resilience and enabling the business to respond to evolving climate-related risks, regulatory developments and changing customer needs over time.

E1-4 Policies related to climate change mitigation and adaptation

E1-4-Summary: Policies related to climate change mitigation and adaptation

20: The undertaking shall disclose its climate change mitigation and climate change adaptation policies in accordance with the provisions of ESRS 2 GDR-P.

EnerSys maintains a framework of policies to manage climate-related risks and opportunities, including its [Climate Change Policy](#), [Environmental Policy](#), [Biodiversity and Critical Habitats Policy](#), [Environmental, Health & Safety \(EHS\) Policy](#), and [Climate Action Plan Roadmap](#). Together, these policies guide the Company's approach to improving energy efficiency, reducing greenhouse gas emissions, responsible resource management, protecting biodiversity, strengthening operational resilience, and managing physical and transition climate-related risks. Climate-related considerations are integrated into enterprise risk management, strategic planning, capital allocation, and operational decision-making, with oversight provided by the Board of Directors and implementation led by the Sustainability Steering Committee and Climate Action Plan Committee. See EnerSys policies and reports [here](#).

E1-5 Actions and resources in relation to climate change mitigation and adaptation

E1-5-Summary: Actions and resources in relation to climate change mitigation and adaptation

21: The undertaking shall disclose its key climate change mitigation and the climate change adaptation actions and resources allocated to their implementation, in accordance with the provisions of ESRS 2 GDR-A.

EnerSys' climate change mitigation and adaptation actions are guided by its [Climate Action Plan Roadmap](#) and integrated into the Company's operational and strategic planning processes. Key mitigation actions include investments in energy efficiency, manufacturing modernization, facility electrification where appropriate, renewable energy deployment, and water stewardship initiatives designed to improve operational performance and reduce greenhouse gas emissions. Key adaptation actions include strengthening facility resilience, enhancing operational continuity planning, and incorporating climate-related considerations into enterprise risk management and capital allocation decisions. Resources supporting these actions include the Company's Climate Action Plan Committee, Green Revolving

Fund, and dedicated capital investments in sustainability and operational improvement initiatives.

22a: In addition to ESRS 2 GDR-A, when disclosing current and planned actions, the undertaking shall disclose: (a) its key climate change mitigation actions by decarbonisation lever; and

EnerSys' climate change mitigation actions are organized around the primary decarbonization levers identified in its [Climate Action Plan Roadmap](#). These include improving energy efficiency through manufacturing optimization and facility upgrades; transitioning from fossil fuels to lower-emission energy sources through facility electrification and infrastructure renewal where appropriate; increasing the use of renewable electricity through on-site generation and procurement strategies; and modernizing manufacturing processes and technologies to reduce greenhouse gas emissions while improving operational performance. These actions are supported through dedicated governance and investment mechanisms, including the Climate Action Plan Committee and Green Revolving Fund, and are implemented in accordance with the Company's long-term decarbonization strategy.

22b: (b) the achieved and expected GHG emission reduction by decarbonisation lever.

EnerSys monitors greenhouse gas emission reductions achieved through the implementation of its decarbonization levers, including energy efficiency improvements, manufacturing modernization, facility electrification, renewable electricity deployment and infrastructure renewal. These initiatives have contributed to measurable reductions in the Company's Scope 1 and Scope 2 greenhouse gas emissions and support its long-term targets of achieving Scope 1 neutrality by 2040 and Scope 2 neutrality by 2050. The Company expects continued emissions reductions as these decarbonization actions are expanded and additional projects are implemented under the [Climate Action Plan Roadmap](#), although the contribution of individual decarbonization levers will vary based on project timing, operational requirements and evolving technologies.

E1-6 Targets related to climate change

E1-6-Summary: Targets related to climate change

23: The undertaking shall disclose its climate change targets in accordance with the provisions of ESRS 2 GDR-T.

EnerSys has established enterprise-wide climate targets to improve operational efficiency, strengthen long-term resilience, and reduce greenhouse gas (GHG) emissions across its global operations. The Company has committed to achieving net-zero Scope 1 emissions by 2040 and net-zero Scope 2 emissions by 2050, using FY2020 as the baseline year. In addition, EnerSys aims to reduce energy intensity and water intensity per kilowatt-hour of storage produced by 25% by 2030. These targets are supported by the Company's [Climate Action Plan Roadmap](#), which prioritizes energy efficiency, electrification of operations,

infrastructure renewal, and renewable electricity adoption, and includes approximately \$20 million of planned investment between 2023 and 2028. Progress is measured annually using the GHG Protocol and is overseen by the Board of Directors, the Sustainability Steering Committee, and the Climate Action Plan Committee through the Company's governance and enterprise risk management processes. As of FY2026, EnerSys had reduced Scope 1 emissions by approximately 31% from the FY2020 baseline while continuing to advance its long-term climate targets.

E1-6-AR15: The undertaking may present its GHG emission reduction targets together with its climate change mitigation actions showing the decarbonisation levers and their quantitative contributions to achieve the GHG emission reduction targets as a table:

EnerSys' greenhouse gas emission reduction targets are supported by a phased decarbonization strategy outlined in its [Climate Action Plan Roadmap](#). The Company intends to achieve net-zero Scope 1 emissions by 2040 through energy efficiency improvements, electrification of manufacturing processes, infrastructure renewal, process and technology upgrades, and fleet electrification, while targeting net-zero Scope 2 emissions by 2050 through increased renewable electricity use, on-site renewable generation, and continued grid decarbonization. The roadmap establishes interim milestones of approximately 10,000 metric tons of CO₂e reductions by 2028 and approximately 30,000 metric tons by 2034, supported by investments in operational efficiency and clean infrastructure. Additional mitigation actions, including the installation of a headquarters solar array, facility efficiency upgrades, and electrification projects, contribute to the Company's long-term decarbonization objectives, although EnerSys does not currently allocate quantitative GHG reductions to every individual mitigation action.

24a: The undertaking shall disclose the GHG emission reduction targets it has set, including: (a) absolute GHG emission reduction targets for scopes 1, 2 and 3, either separately or combined, and where relevant, in intensity value. The undertaking shall specify, in case of combined GHG emission reduction targets, which GHG emission scopes (1, 2 and/or 3) are covered by the target and the share related to each respective GHG emission scope;

EnerSys has established absolute greenhouse gas (GHG) emission reduction targets for Scope 1 and Scope 2 emissions. The Company has committed to achieving net-zero Scope 1 GHG emissions by 2040 and net-zero Scope 2 GHG emissions by 2050, using FY2020 as the baseline year. Scope 1 targets cover direct emissions from Company-owned and controlled operations, including manufacturing processes, facility operations, and the corporate vehicle fleet. Scope 2 targets cover indirect emissions associated with purchased electricity and are expected to be achieved through continued improvements in energy efficiency, electrification of operations, increased renewable electricity use, on-site renewable energy generation, and the ongoing decarbonization of electricity grids. EnerSys has also completed and publicly disclosed its Scope 3 greenhouse gas inventory and reports Scope 3 emissions annually; however, the Company has not established a quantitative Scope 3 GHG emission reduction target. Accordingly, the Company's published GHG reduction targets apply separately to Scope 1 and Scope 2 emissions and are not presented

as a combined target. In addition to its absolute emissions targets, EnerSys has established operational intensity targets to reduce energy intensity and water intensity per kilowatt-hour of storage produced by 25% by 2030 relative to a FY2021 baseline.

24b: (b) if the scope (geography, GHGs covered, entities included) of the GHG emission reduction target diverges from the scope of the GHG inventory (reported under ESRS E1-8), the percentages for scopes 1, 2 and 3 covered by the target, as well as which GHGs are covered; and

The scope of EnerSys' published GHG emission reduction targets is consistent with the organizational boundary used for its GHG inventory. The Company's Scope 1 target applies to direct greenhouse gas emissions from wholly owned and controlled global operations, including manufacturing facilities, operational equipment, and the corporate vehicle fleet. The Scope 2 target applies to indirect emissions associated with purchased electricity across the same global operational boundary. EnerSys reports Scope 3 emissions annually across its value chain but has not established a quantitative Scope 3 emission reduction target. Accordingly, the Company's climate targets currently cover 100% of reported Scope 1 emissions and 100% of reported Scope 2 emissions, while Scope 3 emissions are included in the GHG inventory but are not currently covered by a reduction target. The reported GHG inventory includes all greenhouse gases required under the GHG Protocol, expressed as carbon dioxide equivalent (CO₂e), and the Company's published climate targets apply to those reported emissions.

24c: (c) a statement on whether the GHG emission reduction targets are science-based and compatible with limiting global warming to 1.5°C. The undertaking shall state which framework and methodology has been used to determine these targets, including whether they are derived using a sectoral decarbonisation pathway, and the underlying climate and policy scenarios. As part of the critical assumptions used for setting GHG emission reduction targets, the undertaking shall briefly explain how it has considered future developments (e.g. changes in sales volumes, shifts in customer preferences and demand, regulatory factors, and new technologies) and how these will potentially impact both its GHG emissions and emissions reductions.

EnerSys has established absolute GHG reduction targets of achieving net-zero Scope 1 emissions by 2040 and net-zero Scope 2 emissions by 2050. These targets have not been identified as science-based or externally validated by the Science Based Targets initiative (SBTi). The targets were developed through the Company's [Climate Action Plan Roadmap](#) using enterprise-, site-, and asset-level assessments of emissions, energy use, manufacturing processes, and infrastructure. The Roadmap incorporates climate scenario analysis based on 1.5°C, 2°C, and approximately 3°C IPCC Shared Socioeconomic Pathway (SSP) scenarios to evaluate physical and transition risks over multiple time horizons. In developing its targets, EnerSys considered expected technology advancements, electrification opportunities, infrastructure renewal, evolving regulatory requirements, customer demand for energy storage solutions, and future operational growth. The Company intends to periodically update its [Climate Action Plan Roadmap](#) as technologies, regulations, and business conditions evolve.

E1-7 Energy consumption and mix

E1-7-Summary: The objective of this DR is to provide an understanding of the undertaking's energy consumption and mix.

26a: The undertaking shall disclose its total energy consumption in megawatt hours (MWh) related to its own operations, disaggregated by: (a) total energy consumption from fossil sources;

In FY26, EnerSys consumed energy from the following fossil fuel sources:

Source	Energy Consumption (MWh)
Anthracite Coal	24.0
Diesel	5,744.1
Gasoline	48,040.7
Liquid Propane	394.3
LP Gas	5,933.6
Natural Gas	167,520.7
Oil Heat	161.8

26b: (b) total energy consumption from nuclear sources; and

While many of our sites draw electricity from mixed sources, including non-fossil options as local grids continue to decarbonize, we do not yet fully quantify or certify the non-fossil portion across all locations. However, at our Guarulhos facility in Brazil, we received a certificate confirming that 79,188 kWh of electricity consumed in FY26 originated from nuclear energy.

26c: (c) total energy consumption from renewable sources.

While many of our sites draw electricity from mixed sources, including non-fossil options as local grids continue to decarbonize, we do not yet fully quantify or certify the non-fossil portion across all locations. However, we were able to corroborate that in FY26, EnerSys consumed 3,533,840 kWh from renewable sources.

27a: The undertaking with operations in high climate impact sectors shall further disaggregate its total energy consumption from fossil sources by: (a) fuel consumption from coal and coal products;

In FY26, EnerSys consumed 24.0 MWh from coal products.

27b: (b) fuel consumption from crude oil and petroleum products;

In FY26, EnerSys consumed 60,274 MWh of energy from crude oil and petroleum products including diesel, gasoline, liquid propane, liquid petroleum gas, and oil heat.

27c: (c) fuel consumption from natural gas;

In FY26, EnerSys consumed 167,520.7 MWh in energy from natural gas.

27d: (d) fuel consumption from other fossil sources; and

In FY26, EnerSys consumed energy from the following fossil fuel sources:

Source	Energy Consumption (MWh)
Anthracite Coal	24.0
Diesel	5,744.1
Gasoline	48,040.7
Liquid Propane	394.3
LP Gas	5,933.6
Natural Gas	167,520.7
Oil Heat	161.8

27e: (e) consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources.

While many of our sites draw electricity from mixed energy sources—some of which include non-fossil options as local grids decarbonize—we do not yet fully quantify or certify the nonfossil portion across all locations. To remain conservative in our reporting, we assume all purchased electricity is fossil-based, except where verified otherwise. Based on this approach, and excluding the certified non-fossil energy consumed at our facilities in Guarulhos, Brazil; Newport, United Kingdom; and Bellingham, Washington, in FY26, EnerSys consumed 610,443 MWh of acquired electricity, heat, steam or cooling from fossil fuel sources. This was calculated by taking total energy consumption in FY26 and subtracting energy consumed from corroborated renewables as well as energy consumed by our fleet vehicles.

28: If the undertaking produces energy, it shall also disaggregate and disclose separately its non- renewable energy production and renewable energy production in MWh.

EnerSys is not an energy-producing undertaking and does not generate electricity as a principal business activity. Accordingly, the disclosure of renewable and non-renewable energy production in MWh is not applicable. The Company operates limited on-site renewable energy generation for self-consumption at selected facilities. This includes a solar photovoltaic installation at its Reading, Pennsylvania headquarters that is expected to generate approximately 7,300 MWh of renewable electricity annually, as well as smaller solar installations producing approximately 5 MWh annually at the Bellingham facility and 100 MWh annually at the Newport facility. This renewable electricity is used to support facility operations and is not produced for commercial sale. EnerSys does not produce non-renewable energy.

E1-8 Gross scope 1, 2, 3 GHG emissions

E1-8-Summary: The objective of this DR is to enable an understanding of the undertaking's direct and indirect impacts on climate change as a result of activities in its own operations and in its upstream and downstream value chain.

E1-8-AR26-Table: The undertaking may present its GHG emissions in accordance with the table below, populating the rows as relevant in line with its disclosures. A comparison of the undertaking's emissions over time may be performed by comparing current year emissions to a meaningful comparative, e.g. a GHG emission reduction target base year, indicating the percentage change (reduction/increase) in the corresponding column.

	FY2025	FY2026
Scope 1 (tCO₂e)	48,886	45,801
Scope 2 (location based) (tCO₂e)	208,308	195,798
Scope 3 total (tCO₂e)	1,816,499	1,919,316
Category 1 - Purchased Goods and Services (tCO ₂ e)	480,973	412,724
Category 2 - Capital Goods (tCO ₂ e)	18,046	23,095
Category 3 - Fuel- and Energy-Related Activities (tCO ₂ e)	51,780	49,934
Category 4 - Upstream Transportation and Distribution (tCO ₂ e)	10,555	12,915
Category 5 - Waste Generated in Operations (tCO ₂ e)	7,142	7,461
Category 6 - Business Travel (tCO ₂ e)	2,440	1,977
Category 7 - Employee Commuting (tCO ₂ e)	18,304	15,844
Category 9 - Downstream Transportation and Distribution (tCO ₂ e)	54,725	40,709
Category 11 - Use of Sold Products (tCO ₂ e)	1,165,778	1,348,540
Category 12 - End-of-Life Treatment of Sold Products (tCO ₂ e)	6,756	6,117

30a: (a) disclose absolute gross GHG emissions generated during the reporting period, expressed as metric tonnes of CO₂eq classified as: i. scope 1 GHG emissions, including the percentage of scope 1 GHG emissions from the EU Emission Trading System (EU ETS) if it has emissions from this system; ii. scope 2 GHG emissions (location-based and market-based); and iii. scope 3 GHG emissions from each significant scope 3 category as a total and per category.

In FY2026, EnerSys generated 45,801 metric tonnes of gross Scope 1 GHG emissions, 195,798 metric tonnes of gross location-based Scope 2 GHG emissions, and 1,919,316 metric tonnes of gross Scope 3 GHG emissions. Zero percent (0%) of EnerSys' Scope 1 GHG emissions were subject to the EU Emissions Trading System (EU ETS). EnerSys reports Scope 2 emissions using the location-based method and does not currently report market-based Scope 2 emissions. Scope 3 emissions were primarily associated with the use of sold products and purchased goods and services.

	FY2025	FY2026
Scope 1 (tCO₂e)	48,886	45,801
Scope 2 (location based) (tCO₂e)	208,308	195,798
Scope 3 total (tCO₂e)	1,816,499	1,919,316
Category 1 - Purchased Goods and Services (tCO ₂ e)	480,973	412,724
Category 2 - Capital Goods (tCO ₂ e)	18,046	23,095
Category 3 - Fuel- and Energy-Related Activities (tCO ₂ e)	51,780	49,934

Category 4 - Upstream Transportation and Distribution (tCO ₂ e)	10,555	12,915
Category 5 - Waste Generated in Operations (tCO ₂ e)	7,142	7,461
Category 6 - Business Travel (tCO ₂ e)	2,440	1,977
Category 7 - Employee Commuting (tCO ₂ e)	18,304	15,844
Category 9 - Downstream Transportation and Distribution (tCO ₂ e)	54,725	40,709
Category 11 - Use of Sold Products (tCO ₂ e)	1,165,778	1,348,540
Category 12 - End-of-Life Treatment of Sold Products (tCO ₂ e)	6,756	6,117

30b: (b) disclose the approach it uses to measure its GHG emissions in accordance with ESRS 2 MDR-M;

EnerSys measures and reports Scope 1, Scope 2 and Scope 3 GHG emissions in accordance with the Greenhouse Gas Protocol. Scope 1 and location-based Scope 2 emissions are calculated primarily using measured utility and energy consumption data; where actual utility data is unavailable, estimates are developed in alignment with GHG Protocol standards. Emissions factors and global warming potentials are based on recognized sources, including the International Energy Agency (IEA), The Climate Registry/DEFRA, and the IPCC Fourth Assessment Report (AR4, 100-year GWP). Scope 3 emissions are calculated across applicable value-chain categories using a methodology developed in collaboration with Tracera, incorporating relevant activity and other available data for purchased goods and services, capital goods, transportation, waste, business travel, employee commuting, use of sold products, and end-of-life treatment. EnerSys uses the Tracera platform to collect, manage, and calculate its global GHG inventory.

30c: (c) for scope 1 and scope 2 GHG emissions disclosed in accordance with paragraph 30(a)(i) and 30(a)(ii), disaggregate emissions between: i. the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and ii. other emissions excluded from paragraph 30(c)(i).

EnerSys' reported Scope 1 and Scope 2 GHG emissions reflect the operations of the Company and its consolidated subsidiaries within the consolidated accounting group. For FY2026, the consolidated accounting group generated 45,801 tCO₂e of Scope 1 emissions and 195,798 tCO₂e of location-based Scope 2 emissions. EnerSys does not report Scope 1 or Scope 2 emissions from entities outside the consolidated accounting group; therefore, emissions classified as "other emissions" under paragraph 30(c)(ii) are zero.

31: The undertaking shall disclose its direct biogenic CO₂ emissions from the combustion or biodegradation of biomass separately from scope 1 GHG emissions.

EnerSys has limited use of biomass within its operations. Due to the immaterial level of biomass consumption and limitations in available activity data, direct biogenic CO₂ emissions from the combustion or biodegradation of biomass are not currently measured or quantified separately. Accordingly, these emissions are not included in EnerSys' reported Scope 1 GHG emissions.

E1-9 GHG removals and GHG mitigation projects financed through carbon credits

E1-9-Summary: The objective of this DR is to enable an understanding of the undertaking's actions to reduce and permanently remove GHGs from the atmosphere and of the amount and quality of carbon credits it has purchased or intends to purchase from the voluntary market.

33a-d: If it has implemented GHG removal and storage projects, the undertaking shall disclose information about the projects it has developed in its own operations or contributed to in its upstream and downstream value chain, including: (a) a brief description of the GHG removal and storage projects; (b) the amount of GHG removals and storage resulting from each project; (c) how the risk of non-permanence is managed, including assumptions and determining and monitoring leakage and reversal events if applicable; and (d) disclose any reversals (in tCO₂eq) that may have occurred in the reporting period and decrease the amount of CO₂ removed and stored by the same amount. ⁹ This information is aligned with the Regulation (EU) 2021/1119 of the European Parliament and of the Council (EU Climate Law), Article 2 (1).

EnerSys did not implement GHG removal and storage projects within its own operations or contribute to GHG removal and storage projects within its upstream or downstream value chain during FY2026. Accordingly, EnerSys has no GHG removal and storage projects or associated GHG removals and storage amounts to disclose for the reporting period.

Because no such projects were implemented or supported, management of non-permanence risks, including assumptions and the monitoring of leakage and reversal events, is not applicable. No reversals of removed or stored CO₂ occurred during the reporting period.

34a-c: The undertaking shall disclose information about any projects outside its own operations and its upstream and downstream value chain that it has financed or intends to finance through any purchase of carbon credits, including: (a) the amount of carbon credits in tCO₂eq that are verified against recognised quality standards for carbon credits and cancelled in the reporting period; (b) the amount of carbon credits in tCO₂eq purchased in the reporting period and not cancelled yet; and (c) the share of carbon credits from removal projects (percentage of total carbon credit volume), with an explanation of whether they are from nature-based or technological sinks.

EnerSys did not purchase or cancel carbon credits verified against recognized quality standards during FY2026. Accordingly, the amount of carbon credits cancelled during the reporting period and the amount purchased but not yet cancelled were both zero. Because EnerSys did not purchase any carbon credits, there was no share of carbon credits from removal projects, including nature-based or technological sinks, to disclose.

35a: In the case where the undertaking has made public claims of GHG neutrality that involve the use of carbon credits, it shall explain: (a) whether and how these claims and the reliance on carbon credits neither hinder nor undermine the achievement of its GHG emission reduction targets; and (b) the credibility and integrity of the carbon credits used by referring to recognised quality standards for carbon credits and any other factors necessary to understand the credibility and integrity of the carbon credits the undertaking plans to use.

Not applicable. EnerSys has not made public GHG neutrality claims that rely on the purchase or cancellation of carbon credits and did not purchase, cancel, or use carbon credits during FY2026. The Company's Scope 1 and Scope 2 neutrality targets are supported primarily through operational efficiency, electrification, infrastructure renewal, and energy-sourcing strategies rather than carbon credits. While EnerSys' [Climate Action Plan Roadmap](#) identifies high-quality carbon offsets as a potential future option for residual Scope 1 emissions that may be technically or economically infeasible to eliminate, carbon credits do not currently form part of the Company's transition plan or its approach to achieving its GHG emissions-reduction targets. Accordingly, there are no carbon credits for which recognized quality standards or other credibility and integrity criteria are applicable during the reporting period. If EnerSys elects to use carbon credits in the future to address residual emissions, the Company would evaluate appropriate quality and integrity criteria before their use.

E1-10 Internal carbon pricing

E1-10-Summary: The objective of this DR is to enable an understanding of the role of internal carbon pricing in guiding the undertaking's strategic and operational decision-making to reduce GHG emissions.

37a: The undertaking shall disclose information related to its use of internal carbon pricing schemes, namely: (a) an explanation of whether and how the undertaking applies carbon pricing in decision- making (for example, investment decisions, transfer pricing and scenario analysis) and the consistency of the prices used versus the prices used in the financial statement for impairment tests; and

As outlined in the [Climate Action Plan Roadmap](#) and the [CY2025 TCFD report](#), EnerSys has established an internal carbon pricing (shadow carbon pricing) framework as part of its Climate Action Plan Enablement Program. The framework applies an internal carbon price of approximately \$150 - \$200 per metric ton of CO₂e to support the evaluation of Scope 1 emissions reduction projects and is used to guide investment and capital allocation decisions as part of a broader strategy that includes the EnerSys Green Revolving Fund and strategic financial planning to evaluate decarbonization projects

The internal carbon pricing framework is designed to support investment decisions related to energy efficiency and Scope 1 and 2 decarbonization initiatives. EnerSys does not use its internal carbon price in our financial statements. The internal price is primarily applied to guide sustainability project funding and investment prioritization rather than for financial accounting, reporting, or impairment testing purposes. EnerSys has committed to achieving carbon neutrality for Scope 1 emissions by 2040 and Scope 2 emissions by 2050, and

internal carbon pricing serves as one of the mechanisms used to support progress toward these goals.

37b: (b) the average carbon price per metric tonne of GHG emissions for each internal pricing scheme.

EnerSys set an initial internal carbon price of approximately \$150 - \$200/mtCO₂e based on its relevance to Scope 1 emissions reduction projects and as a mechanism to support project grant decisions through its Revolving Green Fund. For more information please see the [Climate Action Plan Roadmap](#).

E1-11 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

E1-11-Summary: The objective of this DR is to enable an understanding of how material climate-related physical risks, climate-related transition risks and climate-related opportunities are expected to affect the undertaking's financial position and future performance. Paragraphs 39 and 42 of this Standard add topical specifications to ESRS 2 SBM 3. The information required for this DR is part of the information on current and anticipated financial effects required under ESRS 2 SBM-3.

39a: The undertaking shall disclose the anticipated financial effects from material physical risks, including: (a) the carrying amount of assets at material physical risk before considering climate change adaptation actions, including the relevant time horizons;

EnerSys has identified material physical risks that could affect its assets and operations, including extreme weather and natural disasters, increasing temperatures, and water stress. These risks are assessed over short-term (1–2 years), medium-term (3–5 years), and long-term (more than 5 years) time horizons. While EnerSys has conducted geographic and facility-level exposure assessments for certain physical hazards, the carrying amount of assets exposed to material physical risk, before consideration of adaptation actions, has not currently been quantified. For more information, see the [CY2025 TCFD report](#).

39b: (b) the percentage of the carrying amount of assets at material physical risk addressed by adaptation actions at the reporting date; and

EnerSys has implemented actions to strengthen resilience to identified physical risks, including emergency and contingency planning, facility and energy-efficiency upgrades, water efficiency and recycling initiatives, and investments intended to improve operational resilience. However, because EnerSys has not quantified the carrying amount of assets exposed to material physical risks, the percentage of that carrying amount addressed by adaptation actions cannot currently be determined.

39c: (c) the monetary amount of net revenue from its business activities at material physical risk, including the relevant time horizons.

EnerSys has identified material physical risks that could affect business activities and net revenue, including water scarcity that may reduce production capacity, extreme weather that may interrupt operations and supply chains, and increasing temperatures that may affect operating conditions. These risks are assessed over short-term (1–2 years), medium-term (3–5 years), and long-term (more than 5 years) time horizons. However, EnerSys has not currently quantified the monetary amount of net revenue associated with business activities exposed to material physical risk.

40a: The undertaking shall disclose the anticipated financial effects from material transition risks, including: (a) the carrying amount of assets at material transition risk, including the relevant time horizons, and a range of estimated potential stranded assets from the reporting year until the mid-term and long-term time horizons based on a scenario aligned with limiting climate change to 1.5°C;

EnerSys has identified material transition risks associated with evolving regulation and carbon pricing, changes in energy markets, technology developments, and the transition of fossil fuel-dependent equipment and processes. The Company evaluates these risks across short-, medium-, and long-term horizons and has conducted asset-level analysis of major fossil fuel-consuming equipment. As of the asset-level analysis conducted for EnerSys' 2023 [Climate Action Plan Roadmap](#), approximately 9% (61 assets) of major fossil fuel-consuming assets had an estimated remaining useful life greater than 10 years, while approximately 5% (34 assets) had an estimated useful life extending beyond EnerSys' 2040 Scope 1 neutrality commitment. These figures have not been updated for FY26. However, EnerSys has not quantified the carrying amount of assets exposed to material transition risk or the potential monetary value of stranded assets under a 1.5°C-aligned scenario.

40b: (b) the percentage of the carrying amount of assets at material transition risk addressed by mitigation actions;

EnerSys has implemented mitigation actions addressing identified transition risks, including energy-efficiency improvements, electrification of manufacturing processes, infrastructure renewal, and strategic energy investments under its [Climate Action Plan Roadmap](#). However, EnerSys has not quantified the carrying amount of assets exposed to material transition risks and therefore cannot currently determine the percentage of that carrying amount addressed by mitigation actions.

40c: (c) a breakdown of the carrying amount of its real estate assets that have been used as loan collaterals by energy-efficiency classes;

EnerSys' credit facility is secured by substantially all U.S. assets, which may include certain U.S.-owned real estate. EnerSys has not currently determined the carrying amount of real estate assets within this security arrangement or classified those assets by energy-efficiency class for purposes of this disclosure.

40d: (d) the estimated potential liabilities related to climate transition that do not meet the accounting recognition criteria at the reporting date but that may have to be recognised in financial statements in future periods; and

EnerSys has identified potential future financial impacts associated with climate transition risks, including carbon pricing, regulatory requirements, and the transition of fossil fuel-dependent equipment and infrastructure. However, EnerSys has not identified or quantified potential climate-transition liabilities that do not currently meet accounting recognition criteria but may require recognition in future financial statements.

40e: (e) the monetary amount of net revenue from its business activities at material transition risk and, if applicable, the net revenue from its customers operating in coal-, oil- and gas-related activities, including the relevant time horizons.

EnerSys has identified material transition risks that could affect business activities and revenue, including evolving energy and environmental regulation, carbon pricing, technological change, shifts in customer preferences, and changes in energy and raw material costs. These risks are evaluated over short-term (1–2 years), medium-term (3–5 years), and long-term (more than 5 years) time horizons. However, EnerSys has not currently quantified the monetary amount of net revenue associated with business activities exposed to material transition risks or separately quantified net revenue derived from customers operating in coal-, oil-, and gas-related activities.

41: The undertaking shall disclose the methodology applied to quantify the amounts specified in paragraphs 39 and 40, including the scope adopted in the calculation, critical assumptions, parameters and limitations, and whether the calculation leverages on the process (e.g. scenario analysis) used to identify and assess transition risks.

EnerSys has not yet quantified the anticipated financial amounts required under paragraphs 39 and 40 and therefore has not established a methodology for calculating these specific financial metrics. EnerSys' existing climate risk assessment evaluates physical and transition risks using scenario analysis across 1.5°C, 2°C, and approximately 3°C pathways and short-term (1–2 years), medium-term (3–5 years), and long-term (more than 5 years) horizons. The assessment considers geographic exposure, operational impacts, and potential financial consequences using internal data and recognized external climate-risk tools. As the financial quantification methodology is further developed, EnerSys expects to leverage this existing climate risk and scenario-analysis process to inform assumptions, parameters, scope, and limitations.

42: The undertaking shall disclose the amount of assets or revenue from its business activities related to the identified climate-related opportunities, including their associated time horizons.

EnerSys has identified climate-related opportunities associated with increased demand for energy storage solutions, resource and energy efficiency, energy sourcing, access to capital, and enhanced business resilience. These opportunities are considered across short-term (1–2 years), medium-term (3–5 years), and long-term (more than 5 years) horizons. While EnerSys evaluates these opportunities as part of its strategic planning and climate risk assessment, the Company has not currently quantified the amount of assets or net revenue specifically associated with identified climate-related opportunities.

E3-1 Policies related to water

E3-1-Summary Policies related to water

10: The undertaking shall disclose its water-related policies in accordance with the provisions of ESRS 2 GDR-P.

EnerSys manages water-related impacts through its [Environmental Policy](#), [Climate Change Policy](#), and broader sustainability governance framework. The Company is committed to responsible water stewardship by improving water-use efficiency, reducing freshwater consumption, expanding water recycling and reuse, and mitigating risks associated with water stress and scarcity in its operations. EnerSys has established a goal to reduce water intensity per kilowatt-hour of storage produced by 25% by 2030 (from a FY21 baseline) and is a signatory to the United Nations CEO Water Mandate, reinforcing its commitment to responsible water management and long-term operational resilience.

Water-related risks and opportunities are integrated into EnerSys' environmental management, sustainability, and risk assessment processes, with particular focus on facilities operating in regions facing elevated water stress.

11: If the undertaking has sites located in areas with water stress that are not covered by its water-related policies, it shall disclose this fact.

EnerSys has identified certain facilities that operate in regions experiencing elevated levels of water stress. These sites are covered by the Company's [Environmental Policy](#), [Climate Change Policy](#), and water stewardship commitments, including its goal to reduce water intensity by 25% by 2030 and its participation in the United Nations CEO Water Mandate. Accordingly, there are no known sites located in water-stressed areas that are excluded from EnerSys' water-related policies.

E3-2 Actions and resources related to water

E3-2-Summary: Actions and resources related to water

12: The undertaking shall disclose its key water-related actions and resources allocated to their implementation in accordance with the provisions of ESRS 2 GDR-A.

EnerSys implements water-related actions focused on improving water-use efficiency, increasing water recycling and reuse, and reducing operational risks associated with water stress. Key initiatives include water conservation projects at manufacturing facilities, such as the reuse of reverse-osmosis reject water in Chongqing, China, and ongoing investments in process improvements that support the Company's goal of reducing water intensity by 25% by 2030. Resources for these actions are allocated through EnerSys' sustainability program, environmental management systems, and broader capital investments aimed at operational efficiency, resource conservation, and long-term resilience.

13: The undertaking shall specify key actions and resources related to areas with water stress.

In areas identified as having elevated water stress, EnerSys prioritizes actions that reduce freshwater consumption, increase water reuse and recycling, and improve process efficiency. Examples include water optimization projects at manufacturing facilities, such as the reuse of reverse-osmosis reject water in Chongqing, China. Resources are allocated through the Company's sustainability program, environmental management systems, and facility-level capital investments focused on operational efficiency and responsible resource management.

E3-3 Targets related to water

E3-3-Summary: Targets related to water

14: The undertaking shall disclose its water-related targets in accordance with the provisions of ESRS 2 GDR-T.

EnerSys has established a water-related target to reduce water intensity per kilowatt-hour of energy storage produced by 25% by 2030, using 2020 as the baseline year. Progress toward this target is monitored through the Company's environmental management and sustainability programs. The target supports EnerSys' broader commitment to responsible water stewardship, operational efficiency, and reducing exposure to water-related risks across its global operations.

E3-4 Water metrics

E3-4-Summary: The objective of this DR is to enable users to understand the undertaking's water performance.

16a: The undertaking shall disclose the following water metrics for its own operations: (a) total water consumption;

In FY26, EnerSys used 915.2 ML of water.

16b: (b) total water consumption in areas with water stress;

In FY26, EnerSys used 267.7 ML in locations deemed to be areas of high-water stress.

(Includes usage from our Monterrey, Mexico; Tijuana, Mexico; Yangzhou, China; Chongqing, China facilities).

16c: (c) total water withdrawal;

EnerSys does not record water withdrawals at this time.

16d: (d) total water discharge;

In FY26, EnerSys discharged 208.6 ML of wastewater that had been treated and cleaned to a level at or above all local, regional and national requirements.

16e: (e) total water recycled and reused; and

In FY26, EnerSys reused and recycled 1,233.2 ML of water.

16f: (f) total water stored.

EnerSys does not store water for any significant period of time.

E5-1 Policies related to resource use and circular economy

E5-1-Summary: Policies related to resource use and circular economy

EnerSys maintains policies that promote efficient resource use, waste reduction, responsible materials management, and product stewardship across its global operations and value chain. These policies support circular economy principles by encouraging the recovery, recycling, and reuse of battery materials, improving manufacturing efficiency, and advancing responsible end-of-life management for the Company's products. Together with the [Climate Action Roadmap](#) and continuous improvement initiatives, these policies support operational excellence, resource efficiency, and long-term value creation. See EnerSys policies and reports [here](#).

8. The undertaking shall disclose its resource use and circular economy policies in accordance with the provisions of ESRS 2 GDR-P.

EnerSys manages resource use and circular economy impacts through policies and programs that promote resource efficiency, waste reduction, responsible materials management, and product stewardship across its global operations. These policies support the efficient use of raw materials, energy, and water; the reduction and recycling of manufacturing waste; responsible battery management; and the recovery and reuse of materials where technically and economically feasible. The Company's approach is supported by its [Environmental, Health and Safety Policy](#), [Corporate Social Responsibility & Human Rights Policy](#), [Supplier Code of Conduct](#), and operational management systems, and is implemented through manufacturing optimization, continuous improvement initiatives, and the [Climate Action Roadmap](#). These policies apply across EnerSys' global operations and, where applicable, extend to relevant upstream suppliers and downstream product stewardship activities. See EnerSys policies and reports [here](#).

9. In addition to the information required under ESRS 2 GDR-P, if the undertaking integrates circular economy principles or eco-design requirements in its key products and circular economy services, it shall explain how this is done.

EnerSys integrates circular economy principles into the design, manufacture, and end-of-life management of its battery products. For lead batteries, the Company supports a well-established closed-loop lifecycle in which more than 95% of the lead, plastic, and other materials are recoverable for recycling, with reclaimed materials used to manufacture new batteries where technically feasible. EnerSys also provides battery recycling services to help customers responsibly manage end-of-life products and advance circularity throughout the battery value chain. For lithium-ion batteries, EnerSys works with industry associations and technology partners to develop recycling and material recovery solutions that support the reuse of battery materials and improve resource efficiency. The Company also supports the development of recycling technologies that reduce environmental impacts while increasing the recovery and reuse of valuable battery components.

E5-2 Actions and resources related to resource use and circular economy

E5-2-Summary: Actions and resources related to resource use and circular economy

10: The undertaking shall disclose its key resource use and circular economy actions in accordance with the provisions of ESRS 2 GDR-A. Metrics and Targets

We have yet to set specific targets related to circular economy and waste. We aim to work toward this in 2026 and 2027. In the interim, we are working to educate consumers on consumer battery recyclability. Our rechargeable batteries have a Call2Recycle certification label, showcasing how to safely recycle them at the end of their useful life. We view end-of-life batteries not as waste but as future product inputs. Our recycling initiatives aim to recover every single battery we sell and return their materials to the battery supply chain,

contributing to the circular economy. EnerSys is committed to providing the resources needed to operate a worldwide recycling collection program. Our program reduces the environmental impact of improper disposal and the need for new raw materials.

E5-3 Targets related to resource use and circular economy

E5-3-Summary: Targets related to resource use and circular economy

11: The undertaking shall disclose its resource use and circular economy targets in accordance with the provisions of ESRS 2 GDR-T.

EnerSys does not currently publish company-wide quantitative targets related to resource use or the circular economy. The Company manages these topics through continuous improvement initiatives focused on material efficiency, waste reduction, responsible resource management, recycling, and process optimization across its global operations. Progress is monitored using environmental performance metrics, including waste, water, energy, and recycled materials, to identify opportunities for improved operational efficiency and resource stewardship. As its environmental data management and reporting practices continue to mature, EnerSys will evaluate the development of formal resource use and circular economy targets where appropriate.

E5-4 Resource inflows

E5-4-Summary: The objective of this DR is to provide an understanding of the undertaking's resource inflows. This includes information about the types and circularity of resources entering the undertaking.

13a: The undertaking shall disclose the following information: (a) the key materials used, providing for each a concise description and specifying any critical raw materials and strategic raw materials it contains;

The primary materials used in the manufacture of EnerSys products are lead, plastics, steel, and copper. Lead is the principal raw material used across the Company's lead battery portfolio and is sourced from multiple suppliers worldwide. Certain lead battery products also contain antimony as an alloying material. EnerSys also manufactures lithium-ion battery systems for certain applications. Depending on product design and battery chemistry, EnerSys products may contain materials identified as critical or strategic raw materials under applicable regulations, including lithium, graphite, nickel, cobalt, manganese, and various materials used in electronic components.

13b-d: (b) the total weight of all key materials; (c) a breakdown of each key material, expressed in weight or as a percentage of the total weight of all key materials; and (d) the secondary resources used, expressed in weight or as a percentage of the total weight of key materials.

EnerSys does not currently consolidate and publicly report the total weight of all key materials used, the material-specific breakdown by weight or percentage, or the amount or proportion of secondary resources used across its global operations. Due to the diversity of products, battery chemistries, and global supply chains, these metrics are not currently tracked at a level sufficient to support consistent enterprise-wide reporting. The Company continues to evaluate opportunities to enhance its material flow data and reporting capabilities as its sustainability reporting processes mature.

E5-5 Resource outflows

E5-5-Summary: The objective of this DR is to provide an understanding of how the undertaking contributes to the circular economy by designing, manufacturing and providing products and services in accordance with circular economy principles, and by effectively managing waste. Products

15a: The undertaking shall disclose: (a) qualitative or quantitative information on the expected durability of its key products;

EnerSys designs its products for long-term performance across industrial, transportation, aerospace, defense, telecommunications, and data center applications. While the Company does not publicly report a portfolio-wide product durability metric, warranty periods range from one to twenty years depending on the product line, reflecting the intended operating life and application requirements of different products.

15b: (b) qualitative or quantitative information on the extent to which its key products are repairable;

EnerSys designs many of its products to support long operational life through maintenance, servicing, refurbishment, and component replacement where appropriate. Product designs also emphasize compatibility with existing customer infrastructure to facilitate maintenance and replacement. However, EnerSys does not publicly report a formal repairability rate.

15c: (c) the designed recyclability rate of its key products and their packaging. Waste

EnerSys supports circularity through the design and recovery of its battery products. Lead batteries are among the most recycled consumer products globally, and the Company operates established collection and recycling programs that recover lead, steel, and plastic for reuse in new battery production. Certain battery products are manufactured using materials that are more than 99% recyclable. EnerSys does not currently disclose a company-wide designed recyclability rate for all product lines or for product packaging.

16a: The undertaking shall disclose the following information on waste from its own operations: (a) a description of the undertaking's waste streams;

Waste generated from EnerSys' operations primarily includes hazardous and non-hazardous waste associated with battery manufacturing, metal processing, plastics, packaging materials, wastewater treatment residues, maintenance activities, and general manufacturing operations. Waste is managed in accordance with applicable regulatory requirements, with a focus on reducing waste generation, increasing recycling, and improving resource efficiency. During FY26, EnerSys initiated a company-wide waste optimization program to assess and improve waste characterization, measurement, and reporting across its global manufacturing operations.

16b: (b) the total weight of waste generated;

In FY26, EnerSys generated nearly 6,000,000 lbs of hazardous waste. At this time, EnerSys does not publicly disclose the consolidated total weight of all waste generated across hazardous and non-hazardous waste streams.

16c: (c) the proportion of waste diverted from disposal, expressed as a percentage of total waste generated, with a breakdown between hazardous waste and non-hazardous waste, and a breakdown by the following operation types: i. preparation for reuse; ii. recycling; iii. other recovery operations;

EnerSys seeks to maximize recycling and recovery opportunities through responsible waste management practices and established recycling programs. However, EnerSys does not currently publicly report the proportion of waste diverted from disposal or the required breakdown by hazardous and non-hazardous waste and recovery method.

16d: (d) the proportion of waste directed to disposal, expressed as a percentage of total waste generated, with a breakdown between hazardous waste and non-hazardous waste, and a breakdown by the following operation types: i. incineration; ii. landfill; iii. other disposal operations;

EnerSys manages waste requiring disposal in accordance with applicable regulations using approved waste management providers. EnerSys does not currently publicly disclose the proportion of waste directed to disposal or the required breakdown by disposal method, including landfill, incineration, and other disposal operations.

16e: (e) the proportion of waste for which the final destination is unknown, expressed as a percentage of total waste generated.

EnerSys works with qualified waste management providers to manage waste generated from its operations. The Company does not currently publicly report the proportion of waste for which the final destination is unknown.

17: The undertaking shall disclose the total amount of radioactive waste it generates, in accordance with the definition of radioactive waste in Article 3(7) of Council Directive 2011/70/Euratom.

EnerSys does not generate radioactive waste as part of its normal manufacturing operations and therefore does not report radioactive waste under Article 3(7) of Council Directive 2011/70/Euratom.

S1-1 Policies related to own workforce

S1-1-Summary: Policies related to own workforce

10: The undertaking shall describe its policies for managing material impacts, risks and opportunities related to its own workforce in accordance with ESRS 2 GDR-P. It shall state whether these policies cover specific groups within its own workforce (for example, employees working in a particular factory or geography or self-employed people) or all of its own workforce.

EnerSys manages material impacts, risks, and opportunities related to its own workforce through a comprehensive framework of policies that includes the [Workforce Labor Rights Policy](#), [Safety and Health Policy](#), [Code of Business Conduct and Ethics](#), and [Corporate Social Responsibility and Human Rights Policy](#). These policies are designed to protect worker health, safety, and well-being; promote fair and ethical treatment; prohibit discrimination, harassment, forced labor, and child labor; support equal opportunity and fair compensation; and foster employee development and engagement. The policies apply globally to all EnerSys employees unless local legal requirements require otherwise, and no material exclusions have been identified. They are aligned with internationally recognized frameworks, including the United Nations Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the International Labour Organization (ILO) Core Conventions, and the United Nations Global Compact. The policies are informed by employee and other stakeholder input, where appropriate, and are supported by governance, compliance, and reporting processes designed to monitor implementation and effectiveness. See EnerSys policies and reports [here](#).

11: The undertaking shall state whether its policies in relation to its own workforce address trafficking in human beings, forced labour or compulsory labour, and child labour.

Yes. EnerSys' workforce-related policies explicitly address trafficking in human beings, forced labour or compulsory labour, and child labour. The Company's [Corporate Social Responsibility & Human Rights Policy](#), [Workforce Labor Rights Policy](#), [Code of Business Conduct and Ethics](#), [Supplier Code of Conduct](#), and [Anti-Slavery and Human Trafficking Statement](#) prohibit all forms of forced labour, compulsory labour, human trafficking, and child labour throughout its operations. These policies establish expectations for employees and, where applicable, suppliers, contractors, and other business partners, and are aligned with internationally recognized human rights principles, including the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization (ILO) Core Conventions. EnerSys also conducts due diligence through its responsible sourcing

and supplier management processes to help identify and mitigate risks related to these practices within its value chain. See EnerSys policies and reports [here](#).

S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

S1-2-Summary: The objective of this DR is to enable an understanding of the undertaking's general approach to engagement with its own workforce, including the availability of channels to raise concerns or needs such as grievance mechanisms, and its approach to remedy.

13: The undertaking shall disclose how it engages directly with its own workforce or workers' representatives and how the perspectives of its own workforce inform its decisions or activities aimed at managing the actual and potential impacts on its own workforce during the reporting year. This shall include:

EnerSys engages directly with its workforce through regular plant-level meetings, employee engagement surveys, quarterly performance and development discussions, and ongoing communication between employees, managers, and senior leadership. Where employees are represented by labor unions or works councils, the Company engages with these representatives in accordance with applicable legal requirements and collective bargaining agreements. Feedback gathered through these engagement channels informs workforce strategies, workplace policies, health and safety initiatives, employee development programs, and other actions to manage actual and potential impacts on EnerSys' workforce.

13a: (a) how the undertaking gains insight into the perspectives of people in its own workforce who may be particularly vulnerable to impacts and/or who are marginalised (for example, women, migrants, persons with disabilities) if the undertaking takes action to understand those perspectives; and

EnerSys seeks to understand the perspectives of employees who may be particularly vulnerable to workplace impacts through employee engagement surveys, listening sessions, performance and development discussions, open reporting channels, and direct engagement with managers and Human Resources. Where appropriate, the Company also considers input from employee resource groups and local management to identify and address the needs of different workforce populations. These insights are considered when developing workforce policies, programs, and initiatives.

13b: (b) the Global Framework Agreements (GFA) or other outcomes that the undertaking has reached with workers' representatives related to the respect of human rights of its own workforce if there are any such agreements or outcomes.

EnerSys has not entered into any Global Framework Agreements (GFAs) or other formal global agreements with workers' representatives related to the respect for the human rights of its own workforce. The Company engages with labor unions and works councils, where

applicable, in accordance with local legal requirements and collective bargaining agreements. EnerSys' approach to respecting human rights is guided by its [Corporate Social Responsibility & Human Rights Policy](#), which is aligned with the United Nations Guiding Principles on Business and Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work, and by its responsible sourcing practices, which incorporate the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

14: The undertaking shall describe the channels available to its own workforce to bring their concerns or needs directly to its attention and have them addressed. In particular, it shall state whether it has a grievance mechanism in place. It shall also explain how it assesses the effectiveness of these channels.

Employees can report issues directly to their supervisors, Human Resources, the Legal Department, or Compliance Teams, as outlined in the [Corporate Social Responsibility and Human Rights Policy](#), which promotes open communication and timely resolution of concerns. Additionally, employees can voice grievances through the Ethics and Compliance Hotline, which allows for anonymous submissions in multiple languages and covers concerns related to workplace misconduct, ethics violations, safety hazards, and labor rights. The company enforces a strict non-retaliation policy, ensuring that employees who report in good faith are protected from adverse consequences such as termination or discrimination. EnerSys tracks and assesses the effectiveness of its workforce-related actions and initiatives through a combination of key performance indicators, including safety incident rates and employee engagement scores. The company conducts regular pay equity audits and global employee surveys to evaluate progress and identify areas for improvement. Leadership reviews these results quarterly, and feedback from employees during performance reviews and development discussions further informs adjustments to programs. Oversight by the Board's Compensation and Nominating & Corporate Governance Committees ensures accountability and continuous alignment with strategic goals.

15: The undertaking shall describe its general approach to and processes to provide or cooperate in remediation where it has caused or contributed to a material negative impact on people in its own workforce.

EnerSys is committed to addressing and remediating actual or potential negative impacts on its own workforce through established grievance, investigation, and corrective action processes. Employees may raise concerns through management, Human Resources, or the Company's independent Ethics Hotline, including on an anonymous basis where permitted by law. Reported concerns are reviewed in accordance with the Company's Code of Business Conduct and Ethics and related policies, with appropriate investigations, corrective actions, and remediation measures implemented where warranted. EnerSys also cooperates with employee representatives and other relevant stakeholders, where appropriate, to resolve workplace issues and prevent recurrence.

S1-3 Actions and resources related to own workforce

S1-3-Summary: Actions and resources related to own workforce

16: The undertaking shall describe the key actions and resources used to manage its material positive and negative impacts, risks and opportunities related to its own workforce in accordance with ESRS 2 GDR- A.

EnerSys manages material workforce-related impacts, risks, and opportunities through a combination of global policies, governance processes, employee development programs, health and safety initiatives, and ongoing investment in its people. Our Human Resources, Environmental Health & Safety (EHS), and operational leadership teams work collaboratively to implement these actions across our global operations.

Key actions include maintaining policies that promote equal employment opportunity, prohibit discrimination and harassment, support fair labor practices, and provide mechanisms for employees to raise concerns through confidential reporting channels. We continue to invest in employee training and professional development, leadership development, succession planning, performance management, and employee engagement initiatives designed to attract, develop, and retain talent.

Protecting the health and safety of our workforce remains a priority. We dedicate significant resources to safety management systems, employee training, risk assessments, incident reporting and investigation, and continuous improvement programs aimed at reducing workplace hazards and strengthening our safety culture across all facilities.

EnerSys also invests in competitive compensation and benefits programs, employee well-being resources, and initiatives that support workforce resilience and long-term organizational performance. These activities are supported through ongoing investments in personnel, operational resources, technology, training, and management oversight, enabling the Company to effectively manage workforce-related risks while fostering employee engagement, operational excellence, and sustainable business performance.

17a: In relation to material negative impacts on its own workforce, the undertaking shall describe: (a) its key actions taken, planned or underway to prevent, mitigate, bring to an end, minimise and remediate material negative impacts on its own workforce, including its approach in situations where tensions arise between such actions and other business pressures; and

EnerSys seeks to prevent, mitigate, and minimize potential negative impacts on its workforce through a comprehensive framework of policies, management systems, and continuous improvement initiatives. Key actions include maintaining global standards related to workplace health and safety, equal employment opportunity, anti-discrimination and anti-harassment, fair labor practices, and employee conduct. These standards are supported through regular training, risk assessments, management oversight, incident reporting and investigation processes, and confidential reporting channels that enable employees to raise concerns without fear of retaliation.

The Company continues to invest in programs that strengthen workplace safety, employee well-being, leadership capability, and professional development while monitoring workforce-related risks across its global operations. Where adverse impacts are identified, EnerSys investigates the circumstances, implements corrective actions, and, where appropriate, provides remediation in accordance with applicable laws, Company policies, and established grievance procedures.

When tensions arise between business objectives and workforce considerations, EnerSys is committed to making decisions that prioritize compliance with applicable laws, the protection of employee health and safety, respect for human rights, and ethical business conduct. Operational, financial, or production pressures do not supersede these commitments, and management is expected to incorporate workforce considerations into business planning and operational decision-making.

17b: (b) how it tracks and assesses the effectiveness of these actions in delivering outcomes for its own workforce. This disclosure can be omitted if the undertaking discloses how it tracks the effectiveness of its actions in accordance with ESRS 2 GDR-T or GDR-M. In that case, a reference to that disclosure is sufficient.

EnerSys monitors the effectiveness of its workforce-related actions through a combination of quantitative performance metrics, management reviews, internal reporting processes, and employee feedback. Key indicators include health and safety performance, employee training completion, workforce turnover, employee engagement, ethics and compliance reporting, and other human resources metrics that are regularly reviewed by management. Incident investigations, internal audits, compliance assessments, and corrective action tracking are used to evaluate whether workforce-related risks are being effectively managed and whether improvement actions are delivering the intended outcomes.

The Company also periodically reviews its policies, programs, and management systems to identify opportunities for continuous improvement, informed by changes in regulatory requirements, operational performance, and employee feedback. Findings are incorporated into ongoing planning and decision-making to strengthen workforce practices and support a safe, respectful, and productive working environment.

S1-4 Targets related to own workforce

S1-4-Summary: Targets related to own workforce

18: The undertaking shall disclose qualitative and/or quantitative targets related to its own workforce in accordance with ESRS 2 GDR-T.

EnerSys does not currently publish company-wide quantitative targets related to its own workforce. Instead, the Company manages workforce performance through established policies, management systems, operational objectives, and ongoing monitoring of key human resources and health and safety indicators.

Workforce priorities include maintaining a safe and healthy workplace, attracting and retaining skilled employees, supporting employee development, promoting ethical business

conduct, and fostering an inclusive and respectful work environment. Progress is monitored through regular management reviews of metrics such as health and safety performance, training completion, employee turnover, and other operational workforce indicators, which inform continuous improvement activities.

As the Company's sustainability reporting and data management practices continue to mature, EnerSys will evaluate opportunities to enhance its workforce-related disclosures, including the potential development of publicly reported targets where appropriate.

S1-5 Characteristics of the undertaking's employees

S1-5-Summary: The objective of this DR is to provide insight into the undertaking's approach to employment practices, including security of employment for its own workforce. It also serves as the basis for calculating certain quantitative metrics required by other DRs in this Standard and provides contextual information for those metrics.

S1-5-AR9-Table: Reporting template for presenting information on employee headcount by gender

Gender	Number of employees (headcount) FY26	Number of employees (headcount) FY25
Male	7,121	8,093
Female	2,216	2,415
Other	28	48
Total employees	9,365	10,554

20a: The undertaking shall disclose: (a) the total number of employees by headcount, with a breakdown by gender;

As of close of FY26:

Gender	Count
Female	2,216
Male	7,121
Unspecified	28
Total	9,365

S1-5-AR9-Table: Reporting template for presenting employee headcount in the countries with 50 or more employees representing at least 10% of total employees in terms of number of employees, where the undertaking has at least 50 employees

Country	Headcount
United States	4,462
Poland	907
France	725
Mexico	713
United Kingdom	577
China	521

Canada	376
Australia	200
Brazil	141
Germany	125
Czech Republic	119
Malaysia	61
Italy	54
Singapore	51

S1-5-AR10-Table: Reporting template for presenting information on employees by contract type, broken down by gender (headcount or FTE)

Gender	Full time employees	Part time employees
Female	2,155	61
Male	6,994	127
Unspecified	24	4

20b: (b) the number of employees by headcount for each of the countries in which it has 50 or more employees and that are the ten largest countries in terms of employee numbers;

Country	Headcount
United States	4,462
Poland	907
France	725
Mexico	713
United Kingdom	577
China	521
Canada	376
Australia	200
Brazil	141
Germany	125
Czech Republic	119
Malaysia	61
Italy	54
Singapore	51

20c: (c) the total number by headcount or full time equivalent (FTE) of: i. permanent employees with a breakdown by gender; ii. temporary employees with a breakdown by gender; iii. non-guaranteed hours employees;

EnerSys reports employee headcount by full-time and part-time status and gender and does not currently report employees by the ESRS classifications of permanent, temporary, or non-guaranteed hours.

Gender	Full time employees	Part time employees
Female	2,155	61
Male	6,994	127
Unspecified	24	4

20d: (d) the rate of turnover of permanent employees in the reporting period; and

The employee turnover rate for FY26 was 23%. To compile employee turnover rate, number of employees that left EnerSys in FY26 was divided by the average number of employees over FY26 and multiplied by 100.

20e: (e) a qualitative explanation in case there is an inconsistency between information reported under point (a) above and the most representative number reported in the financial statements.

Our financial statements report a headcount in line with United States Securities and Exchange Commission requirements. The headcount(s) reported in this document includes full time and part time employees, and does not include contractors or temporary workers.

S1-6 Characteristics of non-employees in the undertaking's own workforce

S1-6-Summary: The objective of this DR is to enable an understanding of how much the undertaking relies on non- employees as part of its own workforce.

22: The undertaking shall disclose the total number of non-employees in the undertaking's own workforce.

EnerSys does not currently report consolidated headcount for non-employees within its own workforce; therefore, this information is not available for FY2026.

S1-7 Collective bargaining coverage and social dialogue

S1-7-Summary: The objective of this DR is to enable an understanding of the coverage of collective bargaining agreements and social dialogue for the undertaking's employees.

S1-7-AR15: Reporting template for collective bargaining coverage and social dialogue

As of March 31, 2026, approximately 31% of EnerSys employees globally were covered by collective bargaining agreements.

24a: The undertaking shall disclose the following information in relation to collective bargaining: (a) the percentage of its total employees covered by collective bargaining agreements;

As of March 31, 2026, approximately 31% of EnerSys employees globally were covered by collective bargaining agreements.

24b: (b) in the European Economic Area (EEA), whether it has one or more collective bargaining agreements and, if so, the overall percentage of its employees covered by such agreement(s) for each country in which it has significant employment, which are the EEA countries disclosed in paragraph 20(b) above; and

EnerSys has collective bargaining agreements covering employees in certain countries within the European Economic Area (EEA). As of March 31, 2026, approximately 31% of EnerSys employees globally were covered by collective bargaining agreements. For EEA countries where EnerSys has significant employment (defined as more than 50 employees), EnerSys currently tracks union employee representation by country rather than collective bargaining agreement coverage. Therefore, the percentages below represent union employees and should not be interpreted as the percentage of employees covered by collective bargaining agreements.

Country	Percentage of employees in unions
Czech Republic	0%
France	98%
Germany	32%
Italy	96%
Poland	77%
United Kingdom	16%

24c: (c) outside the EEA, the percentage of its employees covered by collective bargaining agreements by region.

EnerSys has collective bargaining agreements covering employees in additional countries outside the European Economic Area (EEA). As of March 31, 2026, approximately 31% of EnerSys employees globally were covered by collective bargaining agreements. For countries outside the EEA in which EnerSys has significant employment (over 50 employees), EnerSys currently tracks union employee representation by country rather than collective bargaining agreement coverage. Therefore, the percentages below represent union employees and should not be interpreted as the percentage of employees covered by collective bargaining agreements.

Country	Percentage of employees in unions
Australia	10%
Brazil	100%
Canada	0%
China	86%
Malaysia	0%
Mexico	92%
Singapore	0%
United States	0%

25a: The undertaking shall disclose the following information in relation to social dialogue for EEA countries: (a) the percentage of employees covered by workers' representatives, reported at the country level for each EEA country in which the undertaking has significant employment, as calculated in accordance with paragraph 24(b) above; and

EnerSys supports social dialogue and employee representation in accordance with applicable local laws and established workplace practices. As of March 31, 2026, 100% of EnerSys employees in France, Germany, Poland, and Austria were covered by workers' representatives.

25b: (b) the existence of any agreements with its employees for representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council or a Societas Cooperativa Europaea (SCE) Works Council.

EnerSys has an agreement providing for employee representation through a European Works Council (EWC). The Company does not have agreements providing for representation through a Societas Europaea (SE) Works Council or Societas Cooperativa Europaea (SCE) Works Council.

S1-9 Adequate wages

S1-9-Summary: The objective of this DR is to enable an understanding of whether or not the undertaking's employees are paid an adequate wage and the benchmark the undertaking uses for its assessment.

29: The undertaking shall disclose whether or not its employees are paid an adequate wage and the benchmark or benchmarks it uses to determine adequate wages with an indication of the countries for which a given benchmark is used. If employees are not paid an adequate wage, the undertaking shall disclose the countries and the percentage of employees concerned.

EnerSys does not currently conduct a global assessment of employee compensation against adequate-wage benchmarks by country. Accordingly, the Company is not currently able to determine the percentage of employees meeting an adequate-wage benchmark or identify employees below such benchmarks for FY2026. EnerSys provides compensation based on factors including position, skills, experience, knowledge, and geographic location and regularly reviews its compensation practices.

S1-11 Persons with disabilities

S1-11-Summary: The objective of this DR is to enable an understanding of the extent to which persons with disabilities are included among the undertaking's employees.

33: The undertaking shall disclose the percentage of persons with disabilities amongst its employees, subject to legal restrictions on the collection of data.

EnerSys does not currently disclose a global percentage of employees with disabilities because disability-status information is not collected across all jurisdictions in a complete, consistent, and comparable manner. Collection practices vary by country based on applicable legal and data privacy requirements and whether employees voluntarily self-identify. As a result, EnerSys does not currently have sufficiently comprehensive data to reliably calculate this metric across its global workforce.

S1-13 Health and safety metrics

S1-13-Summary: The objective of this DR is to enable an understanding of the coverage, quality and performance of the occupational safety and health management system established to prevent work-related accidents, ill- health and fatalities.

37a: The undertaking shall disclose the following information for the reporting period: (a) the percentage of people in its own workforce who are covered by the undertaking's occupational safety and health management system based on legal requirements and/or on recognised standards or guidelines;

100% of EnerSys employees are covered by the Company's occupational health and safety management system. The occupational health and safety management system is implemented globally and is designed to meet applicable legal requirements in the jurisdictions where EnerSys operates. The system includes hazard identification, risk assessment, incident investigation, occupational health services, worker participation, role-specific safety training, exposure monitoring, and internal audits. Oversight is provided by the corporate Environmental, Health and Safety (EHS) team, while local management is responsible for implementation and compliance at each facility. In addition, selected manufacturing facilities are certified to ISO 45001, the internationally recognized occupational health and safety management system standard.

37b: (b) subject to legal restrictions, the sum of: i. the number of fatalities from recordable work-related accidents among all people in the undertaking's own workforce as well as workers who work on the undertaking's sites, but are not part of its own workforce; and ii. the number of fatalities from recordable work-related ill health among its employees;

During the reporting period, EnerSys recorded no work-related fatalities. There were zero (0) fatalities resulting from recordable work-related accidents among employees, contractors, or other workers performing work on EnerSys sites who were not part of the Company's own workforce. In addition, there were zero (0) fatalities resulting from recordable work-related ill health among EnerSys employees.

37c: (c) the number and rate of recordable work-related accidents among its own workforce;

During FY26, EnerSys recorded 145 recordable work-related injuries among its own workforce. The Company monitors and investigates all recordable work-related injuries as part of its occupational health and safety management system, which includes hazard identification, incident investigation, corrective actions, employee safety training, and ongoing monitoring to reduce workplace risks and improve safety performance across global operations.

37d: (d) with regard to the undertaking's employees, the number of cases of recordable work-related ill health, subject to legal restrictions on the collection of data; and

During FY26, EnerSys recorded zero (0) cases of recordable work-related ill health among its employees. The Company maintains processes to identify, report, and investigate occupational health incidents as part of its occupational health and safety management system. No cases of recordable work-related ill health were identified during the reporting period.

37e: (e) with regard to the undertaking's employees, the number of days lost to recordable work-related accidents and recordable work-related ill health. If the undertaking assesses ESRS S1-6 to be material, it shall include in the information under point (b)(i) and (c) also the cases among the non-employees in its own workforce. Where applicable, it shall break this information down between employees and non-employees.

During FY26, EnerSys recorded 84 recordable work-related injury cases that resulted in days away from work. No recordable cases of work-related ill health resulting in lost workdays were recorded during the reporting period. The Company tracks work-related injuries and occupational illnesses through its global occupational health and safety management system and uses this information to support incident investigation, corrective actions, and continuous improvement of workplace safety.

S1-14 Work-life balance metrics

S1-14-Summary: The objective of this DR is to enable an understanding of the entitlement of the undertaking's employees to take family-related leave, which includes maternity leave, paternity leave, parental leave and carers' leave.

39: The undertaking shall disclose the percentage of employees entitled to take family-related leave during the reporting period.

EnerSys provides family-related leave benefits to employees worldwide in accordance with applicable local legal requirements and Company policies. Eligibility for such leave and the types of benefits available vary depending on the country and the employment relationship.

S1-15 Remuneration metrics

S1-15-Summary: The objective of this DR is to enable an understanding of the gap in pay between women and men amongst the undertaking's employees and of the level of remuneration inequality within the undertaking.

41a: The undertaking shall disclose: (a) the gender pay gap defined as the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees; and

During FY26, the gender pay gap at EnerSys was 96%. The gender pay gap is calculated as the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees. EnerSys is committed to providing equal pay for equal work and conducts regular reviews of its compensation practices to support fair and equitable pay decisions across the organization. Compensation is based on factors such as role, experience, skills, qualifications, performance, and local market conditions, without regard to gender. EnerSys also performs periodic pay equity analyses to monitor its compensation practices and support compliance with applicable legal requirements.

41b: (b) the annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual).

The annual total remuneration ratio of the highest-paid individual to the median annual total remuneration of all employees (excluding the highest-paid individual) was 121:1 during FY26. The ratio is calculated using annual total remuneration for the highest-paid individual and the median annual total remuneration of all other employees, in accordance with ESRS requirements.

S4-1 Policies related to consumers and end-users

S4-1-Summary: Policies related to consumers and end-users

9: The undertaking shall describe its policies for managing material impacts, risks and opportunities related to consumers and end-users in accordance with ESRS 2 GDR-P. It shall state whether these policies cover specific groups (for example, particular age groups) or all consumers and end-users.

EnerSys maintains policies and management systems designed to manage material impacts, risks, and opportunities related to customers and end-users, including product quality and safety, data privacy and cybersecurity, regulatory compliance, responsible product lifecycle management, and customer support. EnerSys applies a global quality management strategy based on ISO 9001:2015, with all manufacturing locations required to maintain certification, supplemented by industry-specific standards for aerospace, medical, automotive, rail, nuclear, and lithium-ion applications. The Company also maintains processes to comply with applicable data privacy requirements and provides installation, maintenance, monitoring, and other lifecycle support to customers. Customer feedback is incorporated into product development through direct engagement, pilots, field-service observations, and ongoing assessment of customer requirements. These policies and processes generally apply across EnerSys' customers and end-users rather than to specific demographic or age groups, reflecting the Company's primarily industrial, infrastructure, aerospace, defense, and other business-to-business end markets.

S4-2 Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy

S4-2-Summary: The objective of this DR is to enable an understanding of the undertaking's general approach to engagement with consumers and end-users, including the availability of channels to raise concerns or needs such as grievance mechanisms, and its approach to remedy.

11: The undertaking shall disclose how it engages directly with consumers and end-users, their legitimate representatives, or with credible proxies, and how the perspectives of consumers and end-users inform its decisions or activities aimed at managing the actual and potential impacts on consumers and end-users during the reporting year. This shall include how the undertaking gains insight into the perspectives of consumers and end-users who may be particularly vulnerable to impacts and/or who are marginalised (for example, persons with disabilities, children) if the undertaking takes action to understand those perspectives.

EnerSys engages directly with customers and end-users through ongoing discussions, surveys, sales and service interactions, and customer support. Feedback helps EnerSys understand customer needs and informs product development, service improvements, and strategic decisions. Given EnerSys' predominantly business-to-business customer base, the Company has not established separate engagement processes for specific vulnerable or marginalized consumer groups.

12: The undertaking shall describe the channels available to consumers and end-users to bring their concerns or needs directly to its attention and have them addressed. In particular, it shall state whether it has a grievance mechanism in place. It shall also explain how it assesses the effectiveness of these channels.

EnerSys provides customers and end-users with channels to raise concerns through its sales, service, technical support, and customer support networks. In addition, the EnerSys Hotline provides a grievance mechanism through which concerns regarding potential misconduct or violations of the Company's Code of Business Conduct and Ethics may be reported. Concerns are directed to the appropriate functions for review and follow-up.

13: The undertaking shall describe its general approach to and processes to provide or cooperate in remediation where it has caused or contributed to a material negative impact on consumers and end- users.

EnerSys seeks to address material negative impacts on customers and end-users through established customer service, technical support, quality, and compliance processes. When concerns are identified, they are reviewed by the appropriate business functions and may result in corrective actions, product or service remediation, or other measures appropriate to the circumstances. Concerns related to potential misconduct or violations of the Code of Business Conduct and Ethics may also be raised through the EnerSys Hotline for investigation and follow-up.

S4-3 Actions and resources related to consumers and end-users

S4-3-Summary: Actions and resources related to consumers and end-users

14: The undertaking shall describe the key actions and resources used to manage its material positive and negative impacts, risks and opportunities related to consumers and end-users in accordance with ESRS 2 GDR-A.

EnerSys manages consumer and end-user impacts, risks, and opportunities through product quality and safety programs, customer service and technical support, product innovation, and ongoing customer engagement. Key actions include maintaining ISO 9001-based quality management systems across manufacturing locations, applying industry-specific product and safety standards, monitoring customer needs through discussions and surveys, providing global aftermarket and technical support, and investing in technologies that improve product reliability, efficiency, safety, and resilience. Customer feedback and identified concerns are used to inform product development, corrective actions, and service improvements.

15a: In relation to material negative impacts on consumers and end-users, the undertaking shall describe: (a) its key actions taken, planned or underway to prevent, mitigate, bring to an end, minimise and remediate material negative impacts on consumers and end-users, including its approach in situations where tensions arise between such actions and other business pressures (for example, practices related to marketing, sales and data use); and

EnerSys works to prevent, mitigate, and remediate potential negative impacts on customers and end-users through product quality and safety management, regulatory compliance, customer service and technical support, and established processes for investigating and correcting product-related concerns. Customer feedback and complaints may result in corrective actions and product or service improvements, while concerns regarding potential misconduct may be reported through the EnerSys Hotline. Where business pressures arise, EnerSys' Code of Business Conduct and Ethics, quality standards, and compliance requirements guide decision-making and reinforce the Company's commitment to product safety, integrity, and responsible business practices.

15b: (b) how it tracks and assesses the effectiveness of these actions in delivering outcomes for consumers and end-users. This disclosure can be omitted if the undertaking discloses how it tracks the effectiveness of its actions in accordance with ESRS 2 GDR-T or GDR-M. In that case, a reference to that disclosure is sufficient.

EnerSys tracks the effectiveness of its actions through customer feedback and surveys, quality management systems, product performance monitoring, and customer service and technical support processes. Identified issues and customer feedback are reviewed by relevant business functions and used to inform corrective actions, product improvements, and service enhancements.

16: For the sub-topics assessed as material for this Standard, subject to relevant privacy regulation, the undertaking shall disclose human rights incidents connected to its consumers and end-users identified in the reporting period.

EnerSys identified no human rights incidents connected to consumers or end-users during FY2026. Accordingly, there were no reportable incidents associated with the consumer and end-user sub-topics assessed as material for the reporting period.

S4-4 Targets related to consumers and end-users

S4-4-Summary: Targets related to consumers and end-users

17: The undertaking shall disclose qualitative and/or quantitative targets related to consumers and end-users in accordance with ESRS 2 GDR-T.

EnerSys has not established specific quantitative targets related to consumers and end-users. The Company manages customer and end-user outcomes through its existing product quality, safety, reliability, customer support, and compliance programs, with a focus on continuous improvement and meeting customer requirements. EnerSys continues to

evaluate customer feedback and product performance to identify opportunities to improve the safety, reliability, efficiency, and performance of its products and services.

G1-1 Policies related to business conduct

G1-1-Summary: Policies related to business conduct

6: The undertaking shall disclose its business conduct policies in accordance with the provisions of ESRS 2 GDR-P.

EnerSys maintains a comprehensive framework of business conduct policies designed to promote ethical business practices, legal and regulatory compliance, and effective risk management across its global operations and value chain. Key policies include the [Code of Business Conduct and Ethics](#), [Corporate Social Responsibility and Human Rights Policy](#), [Supplier Code of Conduct](#), [Conflict Minerals Policy](#), and other governance policies addressing responsible sourcing, trade compliance, data privacy, whistleblower protection, insider trading, cybersecurity, financial integrity, and more. These policies establish expectations for directors, officers, employees, and, where applicable, suppliers, contractors, and other business partners. They support the prevention, detection, and remediation of unethical conduct while reinforcing EnerSys' commitment to integrity, accountability, and long-term value creation. See EnerSys policies and reports [here](#).

7a: In addition to the information required by ESRS 2 GDR-P, the undertaking shall disclose: (a) whether or not it has anti-corruption and anti-bribery policies consistent with the United Nations Convention against Corruption;

EnerSys has policies aligned with anti-corruption principles, including a global Code of Business Conduct and Ethics that prohibits bribery, corruption, and unethical behavior in all business dealings. EnerSys enforces anti-corruption and anti-bribery provisions through its global Code of Business Conduct and Ethics, which is actively implemented across all operations. While the Code does not reference the United Nations Convention against Corruption by name, it is aligned in substance.

7b: (b) whether or not it has policies on the protection of whistle-blowers; and

EnerSys has a commitment to non-retaliation as part of its global Code of Business Conduct and Ethics and protects whistle-blowers who report concerns in good faith.

7c: (c) the functions or roles within the undertaking that are most at risk in respect of corruption or bribery.

Functions most at risk for corruption and bribery at EnerSys include sales, procurement, and international operations, where employees interact with third parties, vendors, or government officials. These roles are subject to enhanced oversight and targeted training to mitigate risks. The company's Code of Business Conduct and Ethics outlines expected behavior and reporting procedures. Compliance is monitored by the Chief Legal & Compliance Officer and reviewed by the Audit Committee.

Appendix A

ESRS Disclosure Alignment Index

ESRS standard	DR	Disclosure title	Reporting status	Location in FY26 statement	Incorporated by reference?	Supplementary reference(s)
ESRS 2	BP-1	Basis for preparation of the sustainability statement	Addressed	p. 1	No	-
ESRS 2	BP-2	Specific information if the undertaking uses phasing-in options	Partially addressed	p. 2	No	-
ESRS 2	GOV-1	Role of administrative, management and supervisory bodies	Addressed	pp. 3-5	No	-
ESRS 2	GOV-2	Integration of sustainability-related performance in incentive schemes	Addressed	pp. 5-6	No	-
ESRS 2	GOV-3	Statement on due diligence	Addressed	p. 6	No	-
ESRS 2	GOV-4	Risk management and internal controls over sustainability reporting	Addressed	pp. 6-7	No	-
ESRS 2	SBM-1	Strategy, business model and value chain	Addressed	pp. 7-8	No	-
ESRS 2	SBM-2	Interests and views of stakeholders	Addressed	pp. 9-10	No	-
ESRS 2	SBM-3	Interaction of material impacts, risks and opportunities with strategy, business model and financial effects	Addressed with measurement limitations	pp. 10-14	No	CY2025 TCFD Report
ESRS 2	IRO-1	Process to identify and assess material impacts, risks, opportunities and material information	Addressed	pp. 14-16	No	CY2025 TCFD Report
ESRS 2	IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the statement	Addressed	pp. 16-19; Appendix A, Appendix B	No	CY2025 TCFD Report
ESRS 2	GDR-P	General Disclosure Requirement for policies	Addressed	pp. 19-21	No	EnerSys policies and reports webpage
ESRS 2	GDR-A	General Disclosure Requirement for actions and resources	Addressed with data limitation	p. 21	No	Climate Action Plan Roadmap; CY2025 TCFD Report
ESRS 2	GDR-M	General Disclosure Requirement for metrics	Addressed	pp. 22-24	No	-
ESRS 2	GDR-T	General Disclosure Requirement for targets	Addressed	pp. 24-25	No	Climate Action Plan Roadmap
ESRS E1	E1-1	Transition plan for climate change mitigation	Addressed	pp. 26-29	No	Climate Action Plan Roadmap
ESRS E1	E1-2	Identification of climate-related risks and scenario analysis	Addressed	pp. 29-31	No	CY2025 TCFD Report
ESRS E1	E1-3	Resilience in relation to climate change	Addressed	pp. 31-32	No	CY2025 TCFD Report
ESRS E1	E1-4	Policies related to climate mitigation and adaptation	Addressed	p. 32	No	EnerSys policies and reports webpage
ESRS E1	E1-5	Actions and resources for climate mitigation and adaptation	Addressed with data limitation	pp. 32-33	No	Climate Action Plan Roadmap
ESRS E1	E1-6	Targets related to climate change	Addressed	pp. 33-35	No	Climate Action Plan Roadmap
ESRS E1	E1-7	Energy consumption and mix	Addressed	pp. 36-37	No	-
ESRS E1	E1-8	Gross Scope 1, Scope 2 and Scope 3 GHG emissions	Partially addressed - market-based	pp. 38-39	No	-

			Scope 2 not reported			
ESRS E1	E1-9	GHG removals and mitigation projects financed through carbon credits	Addressed - not applicable	pp. 40-41	No	-
ESRS E1	E1-10	Internal carbon pricing	Addressed	p. 41	No	Climate Action Plan Roadmap
ESRS E1	E1-11	Anticipated financial effects from climate risks and opportunities	Addressed with data limitation	pp. 42-45	No	CY2025 TCFD Report
ESRS E2	Entire standard	Pollution	Not material	Not included	No	-
ESRS E3	E3-1	Policies related to water	Addressed	p. 45	No	EnerSys policies and reports webpage
ESRS E3	E3-2	Actions and resources related to water	Addressed	p. 46	No	-
ESRS E3	E3-3	Targets related to water	Addressed	p. 46	No	-
ESRS E3	E3-4	Water metrics	Addressed with data limitation	p. 47	No	-
ESRS E4	Entire standard	Biodiversity and ecosystems	Not material	Not included	No	-
ESRS E5	E5-1	Policies related to resource use and circular economy	Addressed	pp. 47-48	No	EnerSys policies and reports webpage
ESRS E5	E5-2	Actions and resources related to resource use and circular economy	Addressed	p. 48	No	-
ESRS E5	E5-3	Targets related to resource use and circular economy	Addressed - no quantitative target	p. 49	No	-
ESRS E5	E5-4	Resource inflows	Partially addressed - data limitation	pp. 49-50	No	-
ESRS E5	E5-5	Resource outflows	Partially addressed - data limitation	pp. 50-52	No	-
ESRS S1	S1-1	Policies related to own workforce	Addressed	p. 52	No	EnerSys policies and reports webpage
ESRS S1	S1-2	Engagement with own workforce, grievance channels and remedy	Addressed	pp. 53-54	No	-
ESRS S1	S1-3	Actions and resources related to own workforce	Addressed	pp. 55-56	No	-
ESRS S1	S1-4	Targets related to own workforce	Addressed - no quantitative targets	pp. 56-57	No	-
ESRS S1	S1-5	Characteristics of employees	Partially addressed - data limitation	pp. 57-59	No	-
ESRS S1	S1-6	Characteristics of non-employees in own workforce	Not reported - data limitation	p. 59	No	-
ESRS S1	S1-7	Collective bargaining coverage and social dialogue	Partially addressed - data limitation	pp. 59-61	No	-
ESRS S1	S1-8	Diversity Metrics	Not material	Not included		
ESRS S1	S1-9	Adequate wages	Not reported - data limitation	p. 61	No	-
ESRS S1	S1-10	Social protection	Not material	Not included		
ESRS S1	S1-11	Persons with disabilities	Not reported - data limitation	p. 62	No	-
ESRS S1	S1-12	Training and skills development metrics	Not material	Not included		
ESRS S1	S1-13	Health and safety metrics	Partially addressed - data limitation	pp. 62-63	No	-

ESRS S1	S1-14	Work-life balance metrics	Partially addressed - data limitation	p. 64	No	-
ESRS S1	S1-15	Remuneration metrics	Addressed	p. 64	No	-
ESRS S1	S1-16	Incidents, complaints and severe human-rights impacts	Not material	Not included	No	-
ESRS S2	Entire standard	Workers in the value chain	Not material	Not included	No	-
ESRS S3	Entire standard	Affected communities	Not material	Not included	No	-
ESRS S4	S4-1	Policies related to consumers and end-users	Addressed	p. 65	No	-
ESRS S4	S4-2	Engagement, grievance channels and remedy for consumers and end-users	Addressed	pp. 65-66	No	-
ESRS S4	S4-3	Actions and resources related to consumers and end-users	Addressed	pp. 66-67	No	-
ESRS S4	S4-4	Targets related to consumers and end-users	Addressed - no quantitative targets	p. 67	No	-
ESRS G1	G1-1	Policies related to business conduct	Addressed	p. 68	No	EnerSys policies and reports webpage
ESRS G1	G1-2	Actions related to business conduct	Not material	Not included	No	
ESRS G1	G1-3	Targets related to business conduct	Not material	Not included	No	
ESRS G1	G1-4	Metrics related to corruption or bribery	Not material	Not included	No	
ESRS G1	G1-5	Metrics related to political influence, including lobbying activities	Not material	Not included	No	-
ESRS G1	G1-6	Metrics related to payment practices	Not material	Not included	No	

Appendix B

EU Legislation Datapoint Index

ESRS reference	Datapoint	EU legislation reference	Status	Location in FY26 statement
ESRS 2 GOV-1	Percentage of board members who are independent	Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex II	Reported	GOV-1, p. 3
ESRS 2 GOV-3	Statement on due diligence	SFDR: Indicator 10, Table 3, Annex I of Delegated Regulation (EU) 2022/1288	Reported	GOV-3, p. 6
ESRS 2 SBM-1	Involvement in fossil fuel activities	SFDR: Indicator 4, Table 1; Pillar 3; Benchmark Regulation, Annex II	Reported - not applicable	SBM-1, pp. 7-9
ESRS 2 SBM-1	Involvement in chemicals production	SFDR: Indicator 9, Table 2; Benchmark Regulation, Annex II	Reported - not applicable	SBM-1, pp. 7-9
ESRS 2 SBM-1	Involvement in controversial weapons	SFDR: Indicator 14, Table 1; Regulation (EU) 2020/1818, Article 12(1); Benchmark Regulation, Annex II	Reported - not applicable	SBM-1, pp. 7-9
ESRS 2 SBM-1	Involvement in tobacco cultivation and production	Regulation (EU) 2020/1818, Article 12(1); Benchmark Regulation, Annex II	Reported - not applicable	SBM-1, pp. 7-9
ESRS E1-1	Transition plan for climate change mitigation	European Climate Law: Regulation (EU) 2021/1119, Article 2(1)	Reported	E1-1, pp. 26-28
ESRS E1-6	GHG emission-reduction targets	SFDR: Indicator 4, Table 2; Pillar 3 Template 3; Regulation (EU) 2020/1818, Article 6	Reported	E1-6, pp. 33-35
ESRS E1-7	Energy consumption from fossil sources disaggregated by source	SFDR: Indicator 5, Tables 1 and 2	Reported	E1-7, pp. 36-37
ESRS E1-7	Energy consumption and mix	SFDR: Indicator 5, Table 1	Reported	E1-7, pp. 36-37
ESRS E1-8	Gross Scope 1, Scope 2 and Scope 3 GHG emissions	SFDR: Indicators 1 and 2, Table 1; Pillar 3 Template 1; Regulation (EU) 2020/1818, Articles 5(1), 6 and 8(1)	Reported	E1-8, pp. 38-39
ESRS E1-9	GHG removals and carbon credits	European Climate Law: Regulation (EU) 2021/1119, Article 2(1)	Reported - not applicable	E1-9, pp. 40-41
ESRS E1-11	Exposure to climate-related physical risks	Benchmark Regulation: Delegated Regulations (EU) 2020/1818 and 2020/1816, Annex II	Partially reported - data limitation	E1-11, pp. 42-45
ESRS E1-11	Location of significant assets at material physical risk	Pillar 3: Commission Implementing Regulation (EU) 2024/3172, Template 5	Not reported - data limitation	E1-11, pp. 42-45
ESRS E1-11	Carrying value of real-estate assets by energy-efficiency class	Pillar 3: Commission Implementing Regulation (EU) 2024/3172, Template 2	Not reported - data limitation	E1-11, pp. 42-45
ESRS E1-11	Exposure to climate-related opportunities	Benchmark Regulation: Delegated Regulations (EU) 2020/1818 and 2020/1816, Annex II	Partially reported - data limitation	E1-11, pp. 42-45
ESRS E2-4	Material pollutants emitted to air, water and soil	SFDR: Indicator 8, Table 1 and Indicators 1, 2 and 3, Table 2	Not material	Not included
ESRS E3-1	Water-related policies	SFDR: Indicator 7, Table 2	Reported	E3-1, p. 45
ESRS E3-1	Policy coverage of areas with water stress	SFDR: Indicator 8, Table 2	Reported	E3-1, p. 45
ESRS E3-4	Total water recycled and reused	SFDR: Indicator 6.2, Table 2	Reported	E3-4, p. 47
ESRS E4-5	Activities negatively affecting biodiversity-sensitive areas	SFDR: Indicator 7, Table 1	Not material	Not included
ESRS E4-2	Policy covering sites in or near biodiversity-sensitive areas	SFDR: Indicator 14.2, Table 2	Not material	Not included
ESRS E5-5	Hazardous waste and radioactive waste	SFDR: Indicator 9, Table 1	Reported	E5-5, pp. 50-51

ESRS 2 IRO-2	Risk of incidents of forced or compulsory labour	SFDR: Indicator 13, Table 3	Reported - not material	IRO-2, pp. 16-19
ESRS 2 IRO-2	Risk of incidents of child labour	SFDR: Indicator 12, Table 3	Reported - not material	IRO-2, pp. 16-19
ESRS 2 GDR-P	Human-rights policy commitments	SFDR: Indicator 9, Table 3 and Indicator 11, Table 1; Benchmark Regulation, Annex II	Reported	GDR-P, pp. 19-20
ESRS S1-1	Processes and measures to prevent trafficking in human beings	SFDR: Indicator 11, Table 3	Reported	S1-1, p. 52
ESRS S1-1	Occupational-risk prevention policy or management system	SFDR: Indicator 1, Table 3	Reported	S1-1, p. 52; S1-13, pp. 62-63
ESRS S1-2	Grievance mechanism for employee-related matters	SFDR: Indicator 5, Table 3 and Indicator 11, Table 1	Reported	S1-2, pp. 53-54
ESRS S1-13	Rate of work-related accidents	SFDR: Indicator 2, Table 3; Benchmark Regulation, Annex II	Partially reported - data limitation	S1-13, pp. 62-63
ESRS S1-13	Number of days lost to injuries, accidents and illness	SFDR: Indicator 3, Table 3	Not reported - data limitation	S1-13, pp. 62-63
ESRS S1-15	Unadjusted gender pay gap	SFDR: Indicator 12, Table 1; Benchmark Regulation, Annex II	Reported	S1-15, p. 64
ESRS S1-15	Annual total remuneration ratio	SFDR: Indicator 8, Table 3	Reported	S1-15, p. 64
ESRS S1-16	Incidents of discrimination	SFDR: Indicator 7, Table 3	Not material	Not included
ESRS S1-16	Human-rights incidents connected to own workforce	SFDR: Indicator 10, Table 1 and Indicator 14, Table 3; Benchmark Regulation, Annex II	Not material	Not included
ESRS S2-1	Processes and measures to prevent trafficking in human beings	SFDR: Indicator 11, Table 3	Not material	Not included
ESRS S2-1	Supplier code of conduct	SFDR: Indicator 4, Table 3	Not material	Not included
ESRS S3-2	Grievance mechanism for affected communities	SFDR: Indicator 11, Table 1	Not material	Not included
ESRS S2-3	Human-rights incidents connected to value-chain workers	SFDR: Indicator 10, Table 1 and Indicator 14, Table 3; Benchmark Regulation, Annex II	Not material	Not included
ESRS S3-3	Human-rights incidents connected to affected communities	SFDR: Indicator 10, Table 1 and Indicator 14, Table 3; Benchmark Regulation, Annex II	Not material	Not included
ESRS S4-2	Grievance mechanism for consumers and end-users	SFDR: Indicator 11, Table 1	Reported	S4-2, pp. 65-66
ESRS S4-3	Human-rights incidents connected to consumers and end-users	SFDR: Indicator 10, Table 1 and Indicator 14, Table 3; Benchmark Regulation, Annex II	Reported	S4-3, pp. 66-67
ESRS G1-1	Anti-corruption and anti-bribery policies consistent with the UN Convention against Corruption	SFDR: Indicator 15, Table 3	Reported	G1-1, p. 68
ESRS G1-1	Protection of whistle-blowers	SFDR: Indicator 6, Table 3	Reported	G1-1, p. 68
ESRS G1-4	Convictions and fines for violations of anti-corruption and anti-bribery laws	SFDR: Indicator 17, Table 3	Not material	Not included
ESRS G1-4	Actions taken to address breaches of anti-corruption and anti-bribery standards	SFDR: Indicator 16, Table 3	Not material	Not included
ESRS 2 GOV-1 AR	Board gender diversity methodology	SFDR: Indicator 13, Table 1	Reported	GOV-1, pp. 3-5

ESRS E4-5 AR	Land degradation, desertification and soil sealing	SFDR: Indicator 10, Table 2	Not material	Not included
ESRS E4-5 AR	Natural species and protected areas	SFDR: Indicator 14.1, Table 2	Not material	Not included
ESRS E4-2 AR	Sustainable land and agriculture practices or policies	SFDR: Indicator 11, Table 2	Not material	Not included
ESRS E4-2 AR	Sustainable oceans and seas practices or policies	SFDR: Indicator 12, Table 2	Not material	Not included
ESRS E4-2 AR	Policies addressing deforestation	SFDR: Indicator 15, Table 2	Not material	Not included

Caution Concerning Forward Looking Statements

Important Notes: This document includes non-financial metrics that are subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary. The information set forth herein is expressed as of the date hereof and EnerSys reserves the right to update its measurement techniques and methodologies in the future. The information provided herein is based in part on information from third-party sources that EnerSys believes to be reliable, but which has not been independently verified. EnerSys does not represent that the information is accurate or complete. The inclusion of information contained in this report should not be construed as a characterization regarding the materiality or financial impact of that information.

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