

IFRS SUSTAINABILITY DISCLOSURE STANDARDS INDEX

IFRS table shows progress in alignment to regulatory standard.

Category	Disclosure Requirement	Disclosure
IFRS S1 – General Sustainability Disclosure		
Governance	Disclose governance processes, controls, and procedures for managing sustainability risks/opportunities	How We Approach Sustainability, on pages 16–17 Hillenbrand Operating Model, on page 6 Task Force on Climate-Related Financial Disclosure (TCFD) Report, on page 49
Strategy	Explain how sustainability risks/opportunities affect business model, strategy, and financial planning	Assessing Climate-Related Risks and Opportunities, on page 24 Hillenbrand Operating Model, on page 6 How We Approach Sustainability, on pages 15–18 Task Force on Climate-Related Financial Disclosure (TCFD) Report, on page 49
Risk Management	Describe processes for identifying, assessing, and managing sustainability risks	Task Force on Climate-Related Financial Disclosure (TCFD) Report, on page 49
IFRS S2 – Climate-related Disclosure		
Objective	Provide detailed disclosures on climate-related risks and opportunities, aligned with TCFD framework	Task Force on Climate-Related Financial Disclosure (TCFD) Report, on page 49
Scope	Focused specifically on climate-related issues: transition risks, physical risks, and opportunities	Task Force on Climate-Related Financial Disclosure (TCFD) Report, on page 49
Governance	Disclose board and management oversight of climate-related risks and opportunities	About Hillenbrand, on page 6–7 How We Approach Sustainability, on page 15–18 Task Force on Climate-Related Financial Disclosure (TCFD) Report, on page 49
Strategy	Explain resilience of strategy under different climate scenarios (e.g., 1.5°C pathway)	Task Force on Climate-Related Financial Disclosure (TCFD) Report, on page 49
Risk Management	Describe processes for identifying, assessing, and managing climate risks (transition & physical)	Task Force on Climate-Related Financial Disclosure (TCFD) Report, on page 49

The above noted disclosures in this report also align with IFRS S1 and IFRS S2 requirements.