



# Corporate Social Responsibility

Rimaster Group  
2020 – 2024

2025-03-07



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## 1 Introduction

Corporate Social Responsibility (CSR) at the Rimaster Group means that, as a company operating in multiple locations – each with its own culture, laws, and social norms – we take on a broader responsibility in society than simply managing our manufacturing units. Our commitment extends beyond our core business and encompasses financial, environmental, social, and ethical dimensions. We recognize that to be a respected company among all our stakeholders and within the communities where we operate, we must address and take responsibility for these aspects.

This broader perspective is essential not only for meeting stakeholder expectations but also for ensuring the long-term stability and positive development of the Rimaster Group.

The purpose of this report is to provide an overview of our activities in the areas of financial, environmental, social, and ethical responsibility. It also explains how we align our efforts with internationally recognized guidelines and outlines our strategic direction as defined by our company policies.

In this report, we present our progress and results from the past five years (2020–2024).

Rimforsa, 7 March 2025

**Pernilla Norman**  
CEO  
Rimaster AB

**Peter Haglund**  
Global Sustainability  
Rimaster AB

### Note 1

All reported data is across all manufacturing units, unless otherwise specified.

### Note 2

Quantitative data is reported either for the entire period or exclusively for the years 2023 and 2024. The latter applies to data points for which no data was collected prior to 2023. In these cases, the reported data is indicated with a hyphen (-).

## 2 About the Rimaster Group

### 2.1 General

The Rimaster Group started in 1982 in Rimforsa, Sweden, and has evolved to a global company with operations in 7 countries and with more than 1 200 employees in 10 companies.

We offer total solutions of electrical systems and cabins for special vehicles and industrial systems, from development to delivery of complete serial systems within eight business areas.

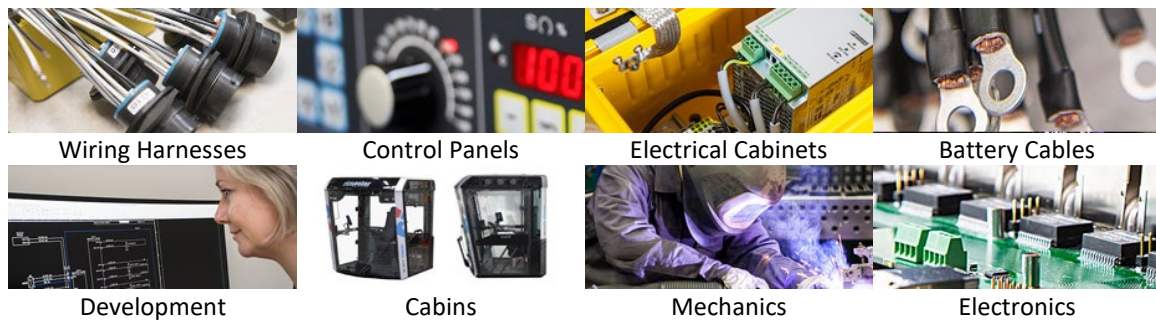


Figure 1. Rimaster's eight business areas.

Our production units are equipped to handle small series as well as continuous production of products of varying complexity – always focusing on cost-effectiveness, quality and the environment. We have earned the trust from a number of the world's leading manufacturers of special vehicles and industry automation. Our operations are global, but always stay close to our customers.



Figure 2. Geographical locations.

## 2.2 Market segments

Today, our customers' end-products are found within three market segments.

### Special vehicles

- Material handling
- Mining industry
- Forestry & agriculture
- Road & construction

### Industrial systems

- Automation & control systems
- Charging applications
- Renewable energy

### Defense

- Customers within NATO

## 2.3 Our three keywords

Having a vision to be a sustainable and innovative partner that creates proximity and simplicity for our customers in a globally developing industry, we constantly focus on the three keywords reflecting our core values.

### Simplicity

- We meet the needs of our customers and collaboration partners with flexible and adaptable offers founded on robust process and well-established business models.
- We make careful choices with competitive and stable quality-assured processes. Our goal is to have as little negative impact on the environment as possible, and as easy cooperation as possible for our customers.



### Proximity

- We strive for close cooperation with our customers and collaboration partners.
- We have contact with close dialogue to understand the needs of our customers and collaboration partners, with regular meetings to promote long-term and developing relationships.



## Global operation

- We follow our customers. By operating in several parts of the world, we can thus be the system supplier we desire and easily transfer processes and products and explore local business development.



Our three keywords and core values underpin our ambition to provide our customers with an outstanding partner in the development, manufacturing, and delivery of the services we provide – Rimaster’s Total Solution.



## 2.4 Organization

Our head quarter is in Rimforsa, near Linköping, in Sweden together with one of our manufacturing units; Rimaster Electrosystem. Two more units are in Sweden; Rimaster Development in Söderhamn and Rimaster Cab & Mechanics in Horn. Our largest manufacturing unit is located at two different places in Poland – Czaplinek and Borne Sulinowo. In Ningbo, close to Shanghai in China, is Rimaster Ningbo oriented and our most recent manufacturing unit, Rimaster Paracin, is in Paracin, Serbia.

Sales is represented in Scandinavia, Benelux, China, France, Germany, and Poland.

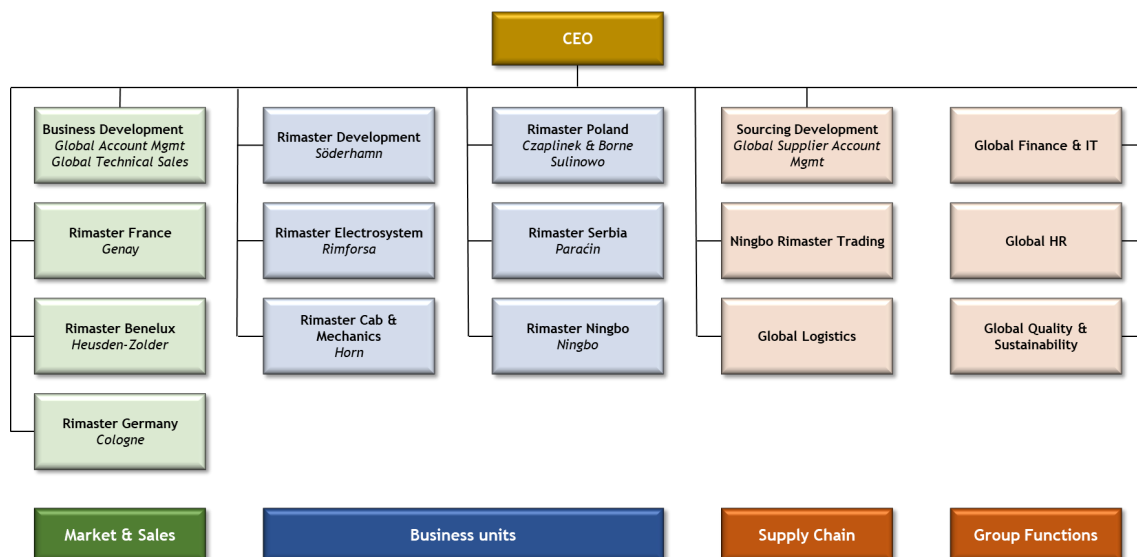


Figure 3. Group organization.

## 2.5 Business model and value chain

The Rimaster Group offer customized solutions in development and manufacturing of cable harnesses, power cables, cabinets, electronics, and cabs for special vehicles. Our deliveries are from components and subsystems to complete cabinets and cabs.

Our products and services are generally described as:

- Design and development of electrical systems. These systems are mainly intended to be manufactured by a producing unit within the Rimaster Group.
- Product introduction, manufacturing, and delivery of electrical systems.
- Product introduction, manufacturing, and delivery of electronics systems.
- Product introduction, manufacturing, and delivery of mechanics, including cabs.

The value chain is illustrated by the figure below.

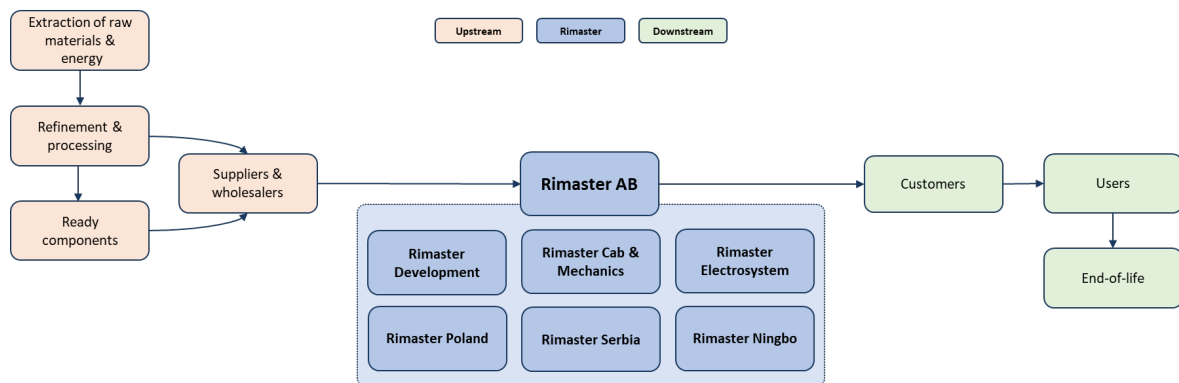


Figure 4. Rimaster's value stream.

## 3 Corporate social responsibility at Rimaster

### 3.1 General

Corporate Social Responsibility (CSR) at Rimaster starts with our values and principles of doing business. These are found in our CSR policies which are further commented in 3.3 and available on our website ([www.rimaster.com](http://www.rimaster.com)). In the daily work, our employees must adhere to these policies as well as to our Code of Conduct, also available on our website.

We have selected to align our strategies and operations with UN Global Compact's ten principles of human rights, labor, environment, and anti-corruption to conduct responsible business wherever we are in the world. Closely linked to these ten principles are United Nation's seventeen Sustainable Development Goals (SDGs) where we are actively contributing to eight. How we work in relation to these is described in section 4 and 5 in general terms.

Reporting, assessments, results, and achievements related to CSR is described in the sections 6 to 9.



### 3.2 Five areas of responsibility

We consider five major areas of responsibility related to CSR.

**Financial responsibility** – We must run our business in a profitable way to ensure a financially, long-term, stable company to fulfil our responsibility not only towards owners and shareholders, but also towards employees, customers, suppliers, and other stakeholders. A financially stable company is a fundamental prerequisite for being able to work with development and continuous improvements of the group. The most important financial key figures are reported in section 9.1, while a more detailed reporting may be found in our annual report.

**Environmental responsibility** – The Rimaster Group is, by nature, an environmentally friendly company regarding the type of production we have. Nevertheless, we must constantly focus on minimizing our environmental footprint, especially when it comes to energy use and carbon dioxide. What we do in relation to environment is described in section 9.2.

**Social responsibility** – We mostly operate our family-owned business in small towns or villages, thus usually playing a fairly important role in these societies. It is therefore important that we contribute not only by ensuring a safe workplace, but also helping the local society when it comes to issues such as younger people's role in the society and local initiatives to prevent unemployment. Often being a large employer in those smaller communities, it is also of importance that we are seen as a good employer, offering safe workplaces where labor and human rights are respected in all dimensions. What we do in relation to our social responsibility is described in section 9.3.

**Ethical responsibility** – Being a company with operations at several places around the world, all with different cultures, laws and social patterns, it is important for us to have a clear set up within the company on how we see on issues such as human rights, freedom of association, forced and child labor, discrimination, environmental friendliness and corruption. Of equal importance is to communicate our standpoint towards our suppliers and other stakeholders, to ensure that we take our ethical responsibility as far as we are able to. How we work within the area of ethics is described in section 9.4.

**Sustainable procurement** – The type of products we manufacture includes parts from many different countries and regions and it is not obvious that our suppliers are following the same standards as we put on ourselves. To ensure that we are not contributing to any violations towards laws and regulations, it is necessary for us to take the issue of sustainable procurement seriously. The actions we are taking in this field is described in section 9.5.

Our continued efforts within CSR are important parts of our daily life and is integrated in our yearly strategy process where policies, targets and achievements are reviewed and updated.

To constantly improve and further develop these five areas are key factors for us today as well as for the future to ensure that the Rimaster Group will continue to create value for

customers, suppliers, employees, shareholders, and other partners and stakeholders in the society, thus setting the stage for a long-term successful company.

### **3.3 Policies and codes**

As from 2023 we have extended our policies to better clarify our standpoint on several important aspects related to sustainability.

The policies we have in the area of CSR are:

- Career management and training policy
- Child labor, forced labor and human trafficking policy
- Diversity, discrimination, and harassment policy
- Environmental policy
- Ethics policy
- Health and safety policy
- Social dialogue policy
- Sustainable procurement policy
- Working conditions policy

These policies are internally available in local language where our manufacturing units are located and externally available in English on our website.

We have also established a Code of Conduct which promotes fair and safe working conditions, safeguards human rights, points out our responsible approach to environmental matters and highlights our requirements for high ethical standards within the Rimaster Group. As with the policies, the Code of Conduct is internally available in local language where our manufacturing units are located and externally available in English on our website.

Our Supplier Code of Conduct reflects our position in all relevant areas covered by our policies. We encourage our suppliers to establish their own policies and codes based on similar standards and to flow down these standards to all persons and entities supplying goods or services to them.

If a supplier fails to meet our expectations as set out in our Supplier Code of Conduct, our general approach is to encourage improvement. Critical deviations or repeated unwillingness to make improvement, however, may jeopardize the supplier's relationship with us.

### 3.4 Yearly review and strategy cycle

Within the Rimaster Group, we follow an annual strategy cycle that concludes with the final board meeting of Rimaster AB at the end of each calendar year. During this meeting, the strategy and budget for the upcoming year are finalized, including decisions related to Corporate Social Responsibility (CSR).

The yearly cycle related to CSR includes:

- A review of previous year's reported results and achievements.
- Review of our CSR policies and codes resulting in decisions on any necessary changes based on risk and materiality assessments.
- Decisions on prioritized actions related to the CSR policies.
- Decisions on qualitative commitments and quantitative targets.
- Approval from the board of Rimaster AB.
- Update of internal and external communication and documentation.

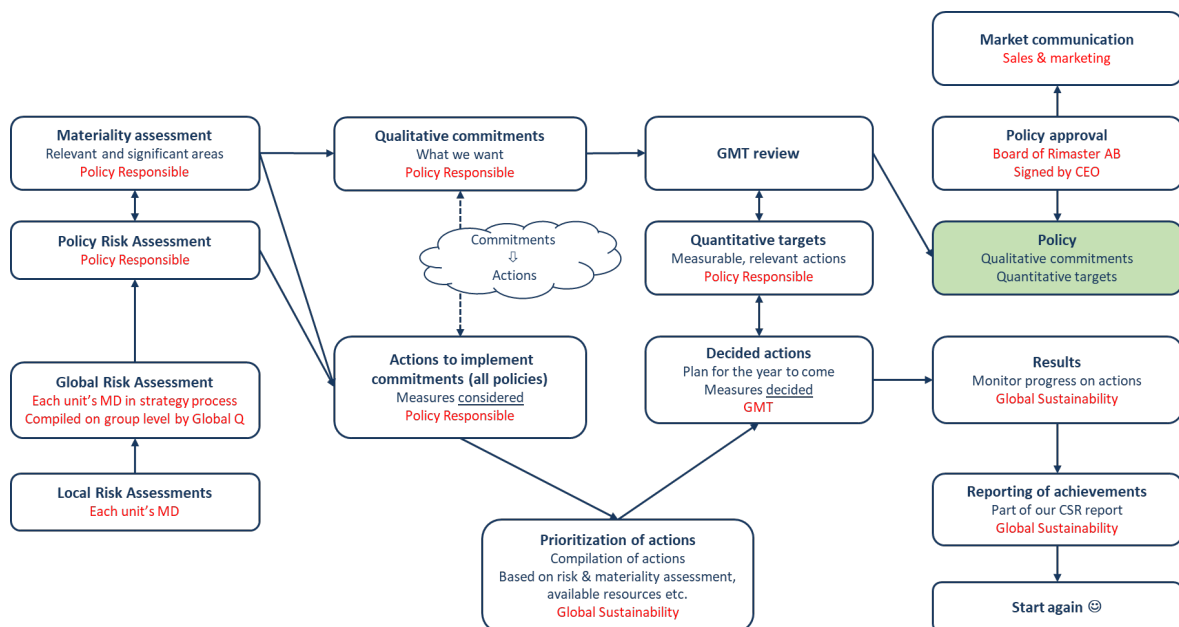


Figure 5. Yearly review of CSR policies, actions, and reporting.

### 3.5 Sustainability team

As from 2025 we have established an internal sustainability team consisting of corporate function from Quality & Environment, Sourcing, Logistics, Human Resources and Sustainability. The team has two major tasks.

- At the beginning of a calendar year – Plan the implementation of the tasks decided by the board of Rimaster AB as described in section 3.4 above.
- In the middle of a calendar year – Suggest prioritized changes and actions as input for the yearly strategy cycle. These should be based on results and achievements, upcoming risks and opportunities, input from customers, suppliers, and other stakeholders as well as the current situation in our surroundings.

In relation to these tasks, the team has the authority to take necessary steps and actions as decided by the board of Rimaster AB.

### 3.6 CSR roadmap

Our CSR roadmap consists of:

- A DMA<sup>1</sup> which gives us which disclosures from ESRS<sup>2</sup> that are deemed as material, financial or double impact based on our value chain, industry, size, and locations.
- Materiality assessments in relation to our policies where relevant and significant areas are identified based on our value chain, industry, size, and locations.
- A global risk assessment based on information from all our manufacturing units, focusing on operations, environment, and OH&S<sup>3</sup>.
- A risk assessment of our CSR policies based on the materiality assessments and the global risk assessment.
- An action plan including prioritized actions based on the materiality and risk assessments mentioned above. This is also the action plan approved by the board of Rimaster AB, see 3.4.

These different corner stones are communicated and published internally.

## 4 United Nations Global Compact's 10 principles and what we do

The ten principles of UN Global Compact constitute a fundament for our policies, in our Code of Conduct and as a natural extension also in our Supplier Code of Conduct.

### 4.1 Human rights

- **Principle 1:** Businesses should support and respect the protection of internationally proclaimed human rights.
- **Principle 2:** Make sure that they are not complicit in human rights abuses.

Through our policies in the field of CSR (section 3.3), we state our respect towards human rights from several different aspects. Throughout section 9 we report on results in relation to these policies.

### 4.2 Labor

- **Principle 3:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- **Principle 4:** The elimination of all forms of forced and compulsory labor.
- **Principle 5:** The effective abolition of child labor.
- **Principle 6:** The elimination of discrimination in respect of employment and occupation.

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<sup>1</sup> DMA - Double Materiality Assessment

<sup>2</sup> ESRS – European Sustainability Reporting Standards

<sup>3</sup> OH&S – Organizational Health and Safety

Also here, these principles are connected to several of our policies (section 3.3) and where related results are reported in section 9.

#### 4.3 Environment

- **Principle 7:** Businesses should support a precautionary approach to environmental challenges.
- **Principle 8:** Undertake initiatives to promote greater environmental responsibility.
- **Principle 9:** Encourage the development and diffusion of environmentally friendly technologies.

Our environmental policy is clear – We are committed to protect the environment and promoting sustainable practices in every aspect of our operations. We reported our results in section 9.2.

#### 4.4 Anti-corruption

- **Principle 10:** Businesses should work against corruption in all its forms, including extortion and bribery.

Our ethics policy clearly states our standpoint on keeping our business integrity in accordance with all applicable laws and regulations in order keep our reputation of honesty, integrity and responsibility always upheld. Section 9.4 explores further our activities regarding ethics.

### 5 United Nations 17 Sustainable Development Goals and what we do

The Sustainable Development Goals (SDGs) is a collection of seventeen global goals set by the United Nations General Assembly.



Figure 6. United Nations 17 Sustainable Development Goals.

At Rimaster, we are actively contributing to eight of these goals.

**Goal 3 – Good health and well-being:** We care about the health and well-being of our employees. We do this by working for a safe and pleasant work environment. We regularly perform safety inspections at all sites and resolve identified problems. The personal's well-being at the workplace is encouraged by different types of personal activities and by having a company culture where mutual respect is central.

**Goal 4 – Quality education:** We care that our employees develop as individuals, both through internal and external training, as we strongly believe that by developing individuals, Rimaster also develops. We also have active partnerships with universities and research institutes that allow us access to expert knowledge, new research, and innovations.

**Goal 5 – Gender equality:** In our policy on diversity, discrimination, and harassment, we are clear on that we make no distinction between individuals based on gender, ethnicity, or sexual orientation. Gender equality is a matter of course for us!

**Goal 7 – Affordable and clean energy:** We are constantly working to streamline the energy consumption of our production facilities, thereby protecting the environment, and making Rimaster a more competitive business partner. Measurements are continuously carried out and results are reported, both to see the effect of performed actions and to discuss new initiatives.

**Goal 8 – Decent work and economic growth:** Decent working conditions are prerequisite for us and the principles of UN Global Compact regarding human rights and labor are all part of our policies and of our Code of Conduct. At all times and in all countries where we operate, we comply with current laws and regulations.

**Goal 9 – Industry, innovation, and infrastructure:** We are constantly working to limit our environmental impact by always using approved materials and chemicals in our production. To minimize our travelling between our sites we extensively use video facilities for internal and external meetings where appropriate.

**Goal 12 – Responsible consumption and production:** Our way of contributing to a circular economy is mainly by recycling. Thus, we recycle as many fractions as the local waste management system can collect at all our manufacturing units.

**Goal 13 – Climate action:** Our most important climate action is to control, and where possible, reduce our CO<sub>2</sub>e footprint. Our possibility to initiate actions that make a difference has improved as we now are measuring our CO<sub>2</sub>e footprint in accordance with the GHG Protocol.

## 6 Reporting of achievements

### 6.1 EcoVadis

Since March 2023 Rimaster has joined EcoVadis who gives trusted business sustainability ratings. The intention is to strengthen our work within the area of sustainability in a systematic and measurable way, giving a trusted result that we can share with all our stakeholders.



Our performance improved in all four areas in 2024 compared to 2023, with our total score rising from 40 to 58, giving us a bronze medal.

### 6.2 CSRD and ESRS

As from 2026 we are covered by CSRD<sup>4</sup> and will report in accordance with ESRS on data and information from 2025.

To be prepared, we started in the beginning of 2024 to perform a DMA to find out material requirements for the Rimaster Group. The DMA has been used to incorporate quantitative and qualitative data points to be reported towards ESRS.

All reporting will be done in a common reporting platform for the group. This platform is under adaptation towards the organization and is expected to be internally released during Q2 2025. The reporting platform will allow us to follow all data points from a group perspective, an opportunity new to us. This will significantly improve the possibilities for us to identify the most appropriate initiatives and actions.

## 7 ISO certifications

### 7.1 ISO 9001 Quality Management Systems

All our production facilities are ISO 9001:2015 certified and undergo annual third-party audits. This certification guarantees our commitment to continuous improvement of methods and processes, aligned with clear objectives tied to critical customer priorities such as delivery performance and product quality.



### 7.2 ISO 14001 Environmental Management Systems

All our production units are certified to ISO 14001:2015 and undergo annual third-party audits. This certification serves as a guarantee of our ongoing efforts to reduce our environmental footprint. Based on our production processes, we have identified energy consumption and CO<sub>2</sub> emissions as the two most critical areas for improvement.



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<sup>4</sup> CSRD - Corporate Sustainability Reporting Directive

### 7.3 ISO 45001 Occupational Health and Safety Management Systems

All our production units have been certified to ISO 45001:2018 since 2020 and undergo annual third-party audits. This certification serves as a guarantee of our ongoing efforts within Rimaster to continuously enhance organizational health and safety for all our employees.



### 7.4 ISO 50001 Energy Management Systems

To further clarify our commitment to systematic improvements in energy management, we have initiated the process of obtaining ISO 50001 certification. We are confident that this effort will contribute to reducing our environmental footprint.

## 8 Assessments and implications

### 8.1 Double materiality assessment

The DMA is an assessment of our ESG<sup>5</sup> impacts and the result from the assessment guides on reporting requirements towards ESRS.

The assessment is an in-depth analysis of the entire value chain where impact and financial materiality is assessed on 37 mandatory ESG sub-topics. IROs<sup>6</sup> are scored in accordance with EFRAG<sup>7</sup> guidelines where impact materiality is scored on scale, scope, irremediability and likelihood while financial materiality is scored on magnitude and likelihood. Based on the results, subtopics are found to be of impact, financial or double impact or not material.

The assessment has been performed by a third-party company, Position Green, guiding us in the adaptation towards the reporting requirements and they are also supplying us with the reporting platform to be used.

The overview of material sub-topics is reported in the figure below.

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<sup>5</sup> ESG - Environmental, Social, and Governance

<sup>6</sup> IROs – Impacts, Risks, and Opportunities

<sup>7</sup> EFRAG - European Financial Reporting Advisory Group



## Sustainability Subtopics by Materiality

Dive into the materiality distribution of your ESRS Subtopics.

Environmental Social Governance

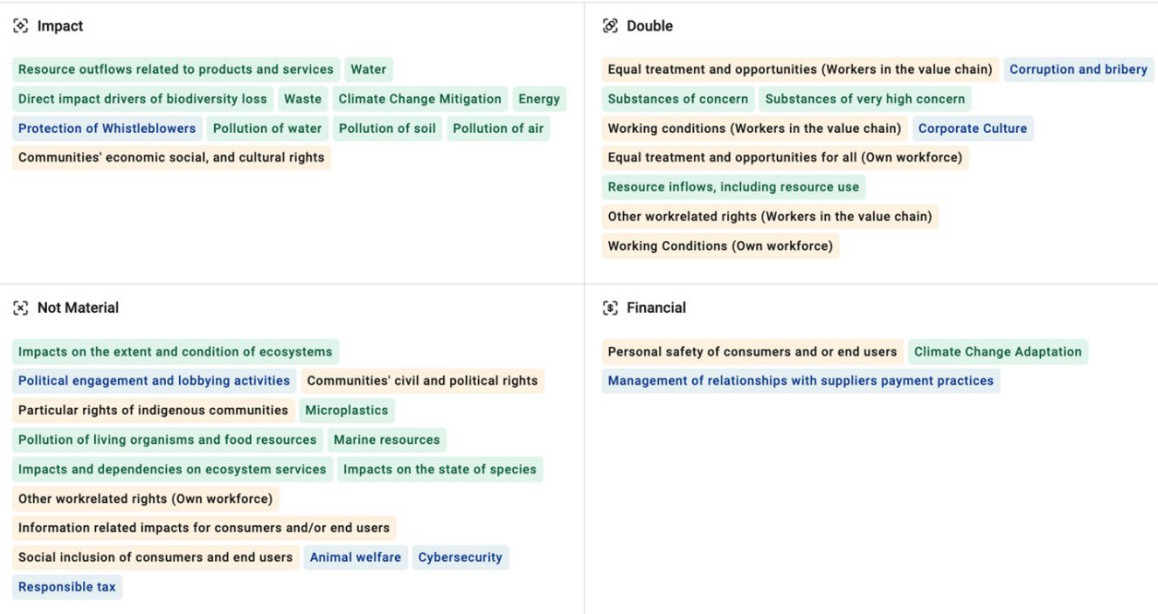


Figure 7. ESRS – Overview of material subtopics.

## 8.2 Materiality assessment of our policies

As we have defined our CSR policies, we perform an internal material assessment to review relevant and significant areas and judge if we consider these areas being a risk or not. This information is used together with the local and global risk assessments that are performed yearly, see 8.3. The overall result constitutes the basis for the action plans for the year to come, see 8.4.

The process is illustrated by Figure 5.

## 8.3 Risk assessments

As part of the yearly strategy cycle (3.4), risk assessments are performed on each manufacturing unit and compiled into a common risk assessment for the group. The risk assessments cover operations, environment, and OH&S<sup>8</sup>.

How the risk assessments contribute to the process is illustrated by Figure 5.

## 8.4 Action plans

Based on the materiality assessment of our policies and the risk assessment of our operations, several actions are identified, prioritized, and later decided, thus being an

<sup>8</sup> OH&S – Organizational Health and Safety

integral part of what actions to work with to further develop and improve the Rimaster Group considering sustainability.

The process of deciding the action plans is illustrated by Figure 5.

## 8.5 Progress on previous goals

Within each and one of the sections in chapter 9, progress on previous goals is commented.

Observe that, as also noted in section 1, quantitative data is reported either for the entire period or exclusively for the years 2023 and 2024. The latter applies to data points for which no data was collected prior to 2023. In these cases, the reported data is indicated with a hyphen (-).

## 9 Reporting on our five areas of responsibility

### 9.1 Financial responsibility

To have a financially stable company is a fundamental prerequisite for being able development and continuously improve in the other areas. Some key-figures that we constantly monitor are found below. Further and more detailed information may be found in our annual report.

	2024	2023	2022	2021	2020
Net sales (MSEK)	1 323,3	1 388,0	1 263,4	1 011,0	745,0
Profit/loss after financial items (MSEK)	78,2	88,5	64,0	49,5	19,7
Profit/loss as a % of net sales (%)	5,9	6,4	5,0	4,9	2,6
Balance sheet total (MSEK)	592,0	554,5	526,3	449,9	309,4
Equity-assets ratio (%)	42,9	40,1	31,1	26,1	26,7
Return on equity (%)	32,8	45,8	45,5	49,4	24,8
Return on total assets (%)	15,4	18,7	14,9	14,0	7,6
Liquidity (%)	82,6	76,8	66,0	57,6	62,7

Table 1. Key financial figures.

### 9.2 Environment

#### 9.2.1 Energy consumption and green energy

We keep track on our energy consumption on all our manufacturing sites. Main initiatives taken to reduce our energy consumption during the last years are:

- All equipment used for heat distribution and ventilation within our facilities in Sweden have been reviewed and modified.
- LED lighting has replaced old light sources at many of our sites, dramatically reducing the necessary energy for lighting.
- Gates for incoming and outgoing goods have been made more energy efficient using airlocks, preventing energy loss.
- Modern, energy efficient engine pre-heaters have been installed.

- Solar energy has been installed at Rimaster Poland which reduces our dependence on energy from non-renewable sources.
- Energy mapping has been performed in all European sites, giving us a good baseline for continued improvements.

	2024	2023	2022	2021	2020
Purchased electricity (MWh)	2 395	2 511	2 437	2 078	1 895
District heating (MWh)	144	129	0	0	0
Stationary combustion (MWh)	260	200	460	460	438
Produced energy from non-fuel renewables (MWh)	97	101	141	65	0
Sold energy from non-fuel renewables (MWh)	13	11	43	11	0
Consumed energy from non-fuel renewables (MWh)	84	90	98	54	0
Used energy (MWh)	2 884	2 931	2 996	2 592	2 333
No. of units with EAC <sup>9</sup>	3	3	-	-	-
EAC coverage (MWh)	1 468	1 524	-	-	-
EAC coverage	61 %	61 %	-	-	-

Table 2. Key figures related to energy.

## 9.2.2 Waste from operations

Being a company that is in the middle of a supply chain, our best effort in supporting a circular economy, where waste should be regarded as raw material rather than waste, is to recycle as much as possible. Therefore, we recycle everything where the local society has the infrastructure to receive it in accordance with our identified waste streams.

Some examples are:

- Electronics – All electronics equipment, such as PCs, screens, printers, toners, and batteries, are either returned to the manufacturer as part of their recycling program or recycled as electronics or batteries.
- Hazardous waste, excluding contaminated water – All hazardous waste, such as batteries and chemicals, is collected and transported for recycling or destruction by approved third-party companies, e.g., Stena Recycling in Sweden.
- Hazardous waste, contaminated water – Water from cleaning machines is collected in IBC-tanks<sup>10</sup> and collected by an approved third-party company, e.g., Stena Recycling in Sweden.
- Copper, steel, and aluminum – All waste from cable harness manufacturing and sheet metal production is collected, sold back to recycling companies, and used again as raw material in the production of new metal-based products.
- Paper, including cardboard – All paper and cardboard left over in our production is recycled and used again when producing new cardboard.

<sup>9</sup> EAC – Energy Attribute Certificate

<sup>10</sup> IBC – Intermediate Bulk Container

- Plastics and wood – All plastics and wood waste from our production is recycled and used again.
- Other waste – Waste not included in any of the groups above, such as household waste, is sorted and collected by third-party companies.

	2024	2023	2022	2021	2020
Electronics (tons)	0,5	0,8	-	-	-
Hazardous waste, excluding contaminated water (tons)	1,6	0,9	-	-	-
Hazardous waste, contaminated water (tons)	18,8	9,3	-	-	-
Metals (tons)	86,7	46,6	-	-	-
Paper (tons)	53,3	54,0	-	-	-
Plastics (tons)	20,2	23,9	-	-	-
Wood (tons)	35,7	26,4	-	-	-
Other waste (tons)	38,7	31,0	-	-	-

*Table 3. Main groups of waste from operations.*

### 9.2.3 Carbon footprint – GHG Scope 1, 2 and 3

During 2024 we initiated a project for calculating our carbon footprint in accordance with the GHG Protocol. The project aimed to establish the calculations methods suitable for the data formats available using figures from 2023. The same methodology was then used to calculate the footprint on 2024 figures.

The large increase between 2023 and 2024 regarding GHG Scope 1 is only related to fugitive emissions where the variation between years mainly depends on the degree of refill necessary for a specific year, see 9.2.5.

	2024	2023	2022	2021	2020
<b>Carbon accounting</b>					
Scope 1 (tons CO <sub>2</sub> e)	421	226	-	-	-
Scope 2 (tons CO <sub>2</sub> e)	776	833	-	-	-
Scope 3, without purchased goods and capital goods <sup>11</sup> (tons CO <sub>2</sub> e)	4 442	5 291	-	-	-
Scope 3, purchased goods and capital goods <sup>12</sup> (tons CO <sub>2</sub> e)	53 447	59 469	-	-	-
<b>Total (tons CO<sub>2</sub>e)</b>	<b>59 086</b>	<b>65 819</b>	-	-	-
<b>Carbon intensity</b>					
CO <sub>2</sub> e per revenue (tons CO <sub>2</sub> e/MSEK)	44,6	47,4	-	-	-
CO <sub>2</sub> e per FTE <sup>13</sup> (tons CO <sub>2</sub> e/FTE)	46,9	51,3	-	-	-

Table 4. GHG Scope 1, 2 and 3.

### 9.2.4 Water management

Being an industry without any processes that include water, the Rimaster Group uses water mainly for household usage and the water is discharged to municipal water treatment systems.

The one exception is water used in cleaning machines which is collected in IBCs and is taken care of by the recycling companies with which we collaborate. The large increase from 2023 to 2024 is only related to that data is missing for one unit for the calendar year 2023.

	2024	2023	2022	2021	2020
Water consumption (m <sup>3</sup> )	8 076	7 819	-	-	-
Water used for cleaning (m <sup>3</sup> )	18,8	9,3	-	-	-

Table 5. Water usage.

<sup>11</sup> Includes Cat. 4 Upstream transportation and distribution, Cat. 5 Waste from operations, Cat. 6 Business travels, Cat. 7 Employee commuting, Cat. 9 Downstream transportation and distribution and Cat. 12 End-of-life treatment of sold products.

<sup>12</sup> Includes Cat. 1 Purchased goods and services and Cat. 2 Capital goods.

<sup>13</sup> FTE – Full Time Equivalent

### 9.2.5 Fugitive emissions

Fugitive emissions related to refrigerants is used when refilling heat pumps and air conditioners. Only small amounts are used and the variation between years depends mainly on the degree of refill necessary for a specific year.

	2024	2023	2022	2021	2020
Refrigerants, all types (kg)	211	101	-	-	-

*Table 6. Use of refrigerants.*

### 9.2.6 Biodiversity

Our manufacturing sites are not built on or adjacent to protected areas or in areas with high biodiversity value. Our operations are also guided by local, regional, or national environmental laws and regulations.

We are aware of the potential impacts on biodiversity that can arise upstream in our supply chain since our products contain different metals, plastics etc. Our suppliers are governed by our Supplier Code of Conduct which provides a comprehensive framework for them regarding their impact on the natural environment, including biodiversity and impact on people.

## 9.3 Labor and human rights

### 9.3.1 Employment practices

The Rimaster Group only employes through our own human resource organizations which follows local laws and regulations as well as collective agreements where such exists between the partners on the labor market.

In case we engage workers not being part of own work force, we collaborate with partners that are following local laws, regulations, and any existing collective agreements.

### 9.3.2 Employee demographics, gender, and employee turnover

Our industry has traditionally employed a large proportion of female blue-collar workers, and this is reflected in our workforce, as shown in the table below.

Top management consists of each unit's managing director and the local management team.

	2024	2023	2022	2021	2020
<b>All employees</b>					
Average number of employees	1 261	1 284	1 308	1 111	993
Average number of non-employees in own work force	8	28	-	-	-
Number of employees that have left	170	207	-	-	-
<b>Gender</b>					
Male	497 39 %	517 40 %	548 42 %	450 41 %	414 42 %
Female	764 61 %	767 60 %	760 58 %	661 59 %	579 58 %
<b>Demographics</b>					
Under 30 years of age	203	249	-	-	-
30 – 50 years of age	733	757	-	-	-
Over 50 years of age	325	278	-	-	-
<b>Top management (sum of all units)</b>					
Male	30 65 %	34 67 %	-	-	-
Female	16 35 %	17 33 %	-	-	-

Table 7. Employee demographics and gender.

### 9.3.3 Flexible working arrangements

Work-life balance is supported by flexible working hours and arrangements for positions where possible and in accordance with internal and external rules and regulations.

### 9.3.4 Leave policies

On-line with local laws and regulations, all our employees are entitled to annual, sick, and parental leave. We have a collective agreement in place since the end of 2024 where this is ensured by the company.

	2024	2023	2022	2021	2020
Leave policy coverage	100 %	60 %	-	-	-

Table 8. Coverage of our leave policy as in our collective agreement on workplace policies and practices.

### 9.3.5 Working hours and sick leave

Standard working hours for full time employment contract is never to exceed 40 h per week. Atypical and overtime work is performed in accordance with valid collective agreements, as agreed with the local union and with the employee and always respects resting time and the right to disconnect.

A healthy and sustainable work environment is essential to keep sick-leave due to working conditions to a minimum. The guiding principles in our work environment policy are therefore of vital importance at all our sites. However, illness do occur, why we keep track on the level and work continuously with actions that prevent sick-leave due to working conditions.

	2024	2023	2022	2021	2020
Sick leave	7,4 %	7,1 %	8,1 %	7,3 %	6,6 %

*Table 9. Sick leave.*



### 9.3.6 Occupational health and safety

Our work environment policy is central in achieving a safe work environment for all our employees. To follow rules and regulations, take personal responsibility in the daily operations and to report and eliminate identified risks at safety inspections are key elements. Due to the nature of what we produce they are dominated by minor squeezing accidents involving hand or fingers.

The need for PPE<sup>14</sup> is identified at all units and for all employees. The general standpoint is to eliminate hazards and, where not possible, mitigate identified risks as far as possible. Where risks still are present, the provision of PPE is a matter of course.

	2024	2023	2022	2021	2020
<b>Own workforce - Employees</b>					
Total amount of accident	34	53	46	44	38
Work related fatalities	0	0	-	-	-
Cases of work-related ill-health	1	3	-	-	-
Days lost due to above	132	256	-	-	-
Coverage of employees represented in formal OH&S committee	100 %	100 %	-	-	-
Training on OH&S	79 %	61 %	-	-	-
<b>Own workforce – Non-employees</b>					
Total amount of accident	0	0	-	-	-
Work related fatalities	0	0	-	-	-
Cases of work-related ill-health	0	0	-	-	-
Days lost due to above	0	0	-	-	-
<b>Personal Protection Equipment</b>					
No. of employees in need of PPE	797	825	-	-	-
No. of employees equipped with PPE	797	825	-	-	-
PPE coverage	100 %	100 %	-	-	-

Table 10. Occupational health and safety.

### 9.3.7 Career management and training

The collective and individual competences in the organization are crucial to ensure our competitive advantage, both today and in the future. The human resources are thus an important condition for our ability to develop, where key factors are:

- The employees engage in, and contribute to reach, the company's goals.
- The employees are given the opportunity to develop their competences so that they can perform their work in a satisfactory manner.
- The employees are, when appropriate, given the necessary training and support related to career management.

<sup>14</sup> PPE - Personal Protection Equipment

	2024	2023	2022	2021	2020
<b>Coverage on career- or skills related training</b>					
Male	52 %	50 %	-	-	-
Female	37 %	32 %	-	-	-
<b>Coverage on PD talks<sup>15</sup></b>					
Male	85 %	85 %	-	-	-
Female	69 %	71 %	-	-	-
<b>Coverage on environmental training</b>					
Male and female	76 %	77 %	-	-	-
<b>Coverage on OH&amp;S training</b>					
Male and female	79 %	61 %	-	-	-
<b>Average hours of training</b>					
Male (h)	4,8	4,6	-	-	-
Female (h)	1,9	1,5	-	-	-

Table 11. Career management and training.

### 9.3.8 Diversity and inclusion

We strive to promote equal rights and opportunities for all individuals in terms of working conditions, employment conditions and development opportunities within the company. Our strive focus on preventive measures to ensure that all individuals, regardless of gender, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation, or age are given equal opportunities and obligations.

However, due to legislations that governs the protection of personal data and privacy rights for individuals (GDPR<sup>16</sup>), we are not collecting, storing, or processing any other personal information than the information necessary for, and related to, the employment.

	2024	2023	2022	2021	2020
Number of employees with disabilities	23	23	-	-	-

Table 12. Number of employees with disabilities.

### 9.3.9 Labor rights and freedom of association

As local or relevant laws allows, all employees within the Rimaster Group have the rights to freely join or form representative bodies and to elect their representatives.

<sup>15</sup> PD talk – Meeting between an employee and next level manager with the intention of discussing personal development in the company, need for training and education and personal targets.

<sup>16</sup> GDPR – General Data Protection Regulation (Regulation (EU) 2016/679)

Such bodies are to work freely, without interference and with relevant support from the company so that they can carry out their duties.

Labor rights are covered by employee representation in the board of Rimaster AB.

	2024	2023	2022	2021	2020
Coverage of formally elected employee representative	26 %	25 %	-	-	-

*Table 13. Coverage of formally elected employee representatives.*

### 9.3.10 Social responsibility and sponsoring

Firstly, the employees at Rimaster are crucial to ensure our competitive advantage, both today and in the future, and it is important to care not only about the working environment once at work, but also to take a social responsibility towards our employees outside working hours. Examples of initiatives are:

- Financial contribution from the company's side to different types of physical activities.
- Support towards employees to prevent mental and physical illness, see 9.3.11.
- Support towards employees in need of rehabilitation to ensure a swift recovery and return to work.
- Arrangement of yearly get-together parties, such as Christmas and summer parties.

Secondly, we contribute to the integration of young people and immigrants to a future employment in the Swedish industry. Younger people in the need of work experience are taken in as trainees and in Rimforsa we have integrated immigrants into work, thus helping in preventing a demoralizing unemployment.

Thirdly, being a family-owned company with main manufacturing units mostly in smaller towns or villages, it is important for us to be an integral part of the society around us. We do this by supporting local sports clubs, preferably focusing on kids and younger people.

### 9.3.11 Sustainable employees (IMR)

To prevent mental and physical illness and to help each employee to become more sustainable, Rimaster has a collaboration with IMR ([www.imr.se](http://www.imr.se)) for the companies in Sweden.

IMR combines experience from competitive sports with scientific research to improve health and well-being by focusing on lifestyle factors such as physical activity, sleep, and nutrition.

IMR are using an evidence-based method which includes individualized support, continuous follow-up, and a strategic tool for management to identify and track

development on health and wellbeing by using 5 key performance indicators (physical activity, stress, general health, pain, and workability).

### 9.3.12 Health and safety committees and coverage

Each manufacturing unit within the Rimaster Group has a dedicated health and safety committee, comprising local management and employee representatives.

Given that laws, regulations, and customs vary between countries, each unit annually prepares a summary of safety inspections. This summary includes details on the methodology used, participants involved, major findings, and corrective actions taken, all in alignment with the OH&S aspects defined for the Rimaster Group as part of our ISO 45001 certification.

Additionally, the report addresses emergency preparedness by reviewing previously identified situations, highlighting newly identified risks, and providing updates on mitigation efforts and training initiatives.

These individual reports form the foundation for the group's compiled annual summary report on safety inspections and emergency preparedness. This consolidated report is subsequently presented to the board of Rimaster AB.

	2024	2023	2022	2021	2020
Coverage of employees represented in formal joint management-worker health & safety committee	100 %	100 %	-	-	-

*Table 14. Coverage of OH&S committees.*

### 9.3.13 Fair wages, gender pay-gap and remuneration ratio

We comply with laws and regulations in all countries where we operate and we adhere to national collective agreements established within the labor market, where such agreements exist. To ensure consistency and further strengthen workplace policies across all units, we have also implemented a collective agreement that includes a commitment to fair compensation and benefits for employees.

The gender pay-gaps<sup>17</sup> and remuneration ratios<sup>18</sup> vary among manufacturing units due to several factors, including competence areas, geographical location, historical context, and cultural traditions. These differences reflect broader challenges within the manufacturing industry, where disparities persist globally despite ongoing efforts to promote equity.

	2024	2023	2022	2021	2020
Gender pay-gap, min – max (%)	4 – 35	5 – 36	-	-	-
Remuneration ratio, min – max (%)	178 – 466	177 – 528	-	-	-

*Table 15. Gender pay-gap and remuneration ratio where min is from the unit with the least and max is from the unit with the most.*

### 9.3.14 Collective agreements and coverage

Where applicable, we adhere to collective agreements established within the labor market and agreed upon by its stakeholders.

In addition, we have implemented a unified collective agreement across all units, encompassing workplace policies and practices. This agreement covers all major aspects outlined in our policies, ensuring consistency and alignment throughout the organization.

	2024	2023	2022	2021	2020
Employees covered by formal collective agreement concerning working conditions (%)	100 %	100 %	-	-	-

*Table 16. Coverage of collective agreement on workplace policies and practices.*

### 9.3.15 Employee motivation index

For several years, we have conducted employee surveys, consistently including EMI<sup>19</sup> as a key factor. Starting in 2024, these surveys will be conducted annually instead of semi-annually. The corporate-level measurement, as shown in the table below, represents the overall score calculated from all respondents across all units.

	2024	2023	2022	2021	2020
Employee Motivation Index	3,8	3,6	3,9	3,8	-

*Table 17. Employee motivation index.*

<sup>17</sup> Gender pay-gap is defined as the difference of average pay levels between female and male employees, expressed as percentage of the average pay level of male employees.

<sup>18</sup> Remuneration ratio is defined as the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual).

<sup>19</sup> EMI – Employee Motivation Index

### 9.3.16 Reported incidents and whistleblowing

It is essential that we operate in compliance with applicable laws and adhere to our policies and Code of Conduct. If anyone – whether employed by Rimaster or not – uncovers any wrongdoing by us, they are encouraged to report it through our whistleblowing system, where the reporting may be done anonymously if so wished. Detailed information on how to report and how such cases will be handled can be found in our document regarding whistleblowing, available internally as well as on our website<sup>20</sup>. Reporting may also be done directly to any member of the management team within the group.

For the incidents listed in the table below, appropriate actions have been taken to address the issues and, as far as possible, prevent similar occurrences in the future.

	2024	2023	2022	2021	2020
Number of reported whistleblowing incidents related to child labor, forced labor and human trafficking	0	0	-	-	-
Number of reported whistleblowing incidents related to corruption, bribery or similar	0	0	-	-	-
Number of reported whistleblowing incidents related to diversity, discrimination, and harassment	1	1	-	-	-
Number of information security incidents	1	0	-	-	-

Table 18. Reported incidents, including whistleblowing.

### 9.3.17 Child labor, forced labor and human trafficking

Child labor, forced labor and human trafficking are treated by us as zero-tolerance issues and we:

- Do not tolerate any form of child labor or other forms of exploitations of children. No one is employed below the completion of compulsory school or under the age of 15 and no one under the age of 18 is employed for hazardous work.
- Do not tolerate any form of forced or compulsory labor.
- Do not tolerate any form of human trafficking, whether by force, fraud, or coercion.

For further details, see our “Child Labor, Forced Labor and Human Trafficking Policy” available on our website<sup>21</sup>.

<sup>20</sup> [https://rimaster.se/wp-content/uploads/2024/01/G\\_R\\_005-Whistleblowing-web-1.pdf](https://rimaster.se/wp-content/uploads/2024/01/G_R_005-Whistleblowing-web-1.pdf)

<sup>21</sup> <https://rimaster.se/wp-content/uploads/2024/01/Rimasters-CSR-Policies.pdf>

## **9.4 Ethics**

### **9.4.1 Governance structure**

The highest decision-making body at Rimaster AB is the Board, which comprises representatives of the owners, Rimaster's CEO, two external members, and one employee representative. The Board convenes four times a year.

Daily operations at each unit are overseen by local management teams, typically composed of department heads responsible for various organizational functions. Details on the gender distribution within these management teams are provided in section 9.3.2.

The Global Management Team (GMT) includes representatives from all manufacturing units, Rimaster's CEO, and other corporate-level leaders. The GMT meets quarterly, with each meeting focusing on a specific theme, such as strategic planning for the upcoming year. Contributions come from both individual units and corporate functions.

In addition to this structure, a dedicated Sustainability Team is responsible for implementing planned actions and proposing new initiatives based on current assessments (see section 3.5).

This governance framework forms the foundation of our decision-making process. It addresses strategic and operational matters, risk management, policy and code reviews, and internal controls to ensure financial stability, integrity, and compliance with laws and regulations.

### **9.4.2 Anti-corruption and bribery**

Corruption may be described as obtaining an improper advantage that will influence your ability to make objective decisions at work. Bribery, gifts, and facilitation payments are types of corruption.

Improper advantages can include cash, valuable or frequent gifts, travel, or hospitality such as sporting or cultural events but may also be more indirect, such as "favors".

We have zero tolerance towards any form of corruption, bribery, and facilitation payments independent if it is offered, requested, or accepted. Thus, our employees shall avoid situations where loyalty to the company may come into conflict with other personal interests due to corruption.

### **9.4.3 Information security**

We employ multiple safeguards to protect business-related and personal information, including:

- Multi-factor authentication on all stationary and mobile devices.
- In-house storage of all customer product documentation.

- Fully hosted in-house ERP system (Monitor ERP).
- Clear employee guidelines through our IT Policy and Code of Conduct.

The number of information security incidents is reported in Table 18.

#### 9.4.4 Product responsibility and end-user safety

Rimaster primarily operates as a contract manufacturer for product owners. In recent years, we have focused on developing products and technologies that empower our customers to build more reliable and higher-performing systems for their end users.

Our products are always developed according to clearly defined specifications, rigorously verified, and whenever possible, validated through real-world use by selected customers. This process ensures the highest possible level of end-user safety. Our quality management system enforces strict processes, documented procedures, and detailed instructions to systematically verify and validate products against their specified requirements.

However, since our products are integrated by customers into their own systems, we cannot guarantee end-user safety if our components are used outside their specified parameters or for unintended applications.

#### 9.4.5 Payment terms

Our commitment to ethical financial practices and equitable business relationships is demonstrated through transparent disclosure of our payment practices.

	2024	2023	2022	2021	2020
Average number of days to pay an invoice, across all units (days)	48,0	50,3	-	-	-
Legal proceedings for late payments	0	0	-	-	-

Table 19. Payment terms towards our suppliers.

## 9.5 Sustainable procurement

### 9.5.1 Supplier assessment

All new suppliers undergo a structured pre-evaluation process, during which they must meet specific criteria before any collaboration begins. Upon successful approval, we engage in targeted supplier development activities. For active suppliers—particularly those classified as Category A—we conduct regular performance evaluations using a Total Cost of Ownership (TCO) scorecard, which assesses both historical and current performance metrics.

These evaluations are standardized and executed at each production site, allowing us to monitor performance trends across our supplier network. This systematic approach enables us to identify suppliers suitable for strategic collaboration and further development, as well as those that may require phased removal from our supply chain.



All procedures and guidelines are comprehensively outlined in our Supplier Relationship Management Guidebook, ensuring consistency and alignment across all operations.

### 9.5.2 Supplier Code of Conduct

Established in early 2024, our Supplier Code of Conduct clearly outlines expectations across compliance with laws and regulations, environmental responsibility, labor practices and human rights, business ethics, and trade compliance.

When suppliers fail to meet the standards defined in the Supplier Code of Conduct, our general approach prioritizes collaborative improvement. However, critical deviations or repeated unwillingness to address shortcomings may result in termination of the supplier relationship with Rimaster.

### 9.5.3 Targeted suppliers

We currently classify new suppliers approaching Rimaster for potential collaboration as targeted suppliers in terms of compliance with our Supplier Code of Conduct. Before initiating the Supplier Pre-Evaluation process, each prospective partner must complete an assessment questionnaire. Since 2024, this questionnaire has included a mandatory commitment to adhere to our Supplier Code of Conduct.

Moving forward, we plan to expand the scope of targeted suppliers to include additional defined groups within our supply chain.

	2024	2023	2022	2021	2020
No. of targeted suppliers	25	0	-	-	-
No. of targeted suppliers that have acknowledged our Supplier Code of Conduct	25	0	-	-	-

*Table 20. Coverage of targeted suppliers regarding our Supplier Code of Conduct.*

### 9.5.4 Regulatory compliance

The products we manufacture, including all components, are subject to various regulations and directives as outlined below. We actively verify compliance of all products and components with these requirements through ongoing communication with our suppliers, ensuring we take all reasonable measures to maintain adherence to applicable standards.

The compliance information we provide is derived exclusively from supplier-provided data. While we ensure this information reflects our best knowledge and understanding, we cannot guarantee its absolute accuracy.

We maintain a strict policy against knowingly manufacturing or supplying non-compliant products or components. Should any instance of non-compliance be identified, we will promptly implement corrective actions with both customers and suppliers to resolve the matter.

Major regulations and directives are:

- Biocidal products regulation (Regulation (EU) 528/2012).
- Conflict Minerals Regulation (Regulation (EU) 2017/821) and US Dodd-Frank Act Section 1502.
- POPs Regulation (Regulation (EU) No 2019/1021).
- REACH Regulation (Regulation (EC) No 1907/2006).
- RoHS Directive (Directive 2011/65/EU).
- Safe Drinking Water and Toxic Enforcement Act of 1986 (California Proposition 65).
- Toxic Substance Controls Act (TSCA).
- Waste Framework Directive (Directive (EU) 2018/851 and Directive 2008/98/EC).

## 10 Summary of targets for 2025

Below is a summary list of our targets for 2025. Since many of these parameters have not been measured across all locations previously, we need to establish a baseline in 2023 and 2024 to guide future development.

Career management and training	<ul style="list-style-type: none"> <li>▪ Establish baseline metrics for training hours.</li> <li>▪ Establish baseline metrics for personnel development talk participation.</li> </ul>
Child labor, forced labor and human trafficking	<ul style="list-style-type: none"> <li>▪ Maintain zero-tolerance monitoring of whistleblowing reports for these issues.</li> </ul>
Diversity, discrimination, and harassment	<ul style="list-style-type: none"> <li>▪ Establish measurable diversity benchmarks.</li> <li>▪ Conduct annual employee satisfaction surveys targeting an EMI<sup>22</sup> score between 4.0 and 5.0.</li> <li>▪ Maintain zero-tolerance monitoring of discrimination and harassment reports.</li> </ul>
Environmental	<ul style="list-style-type: none"> <li>▪ Evaluate the possibility of reaching 4 out of 6 production units for fossil-free energy sources.</li> <li>▪ Establish GHG emissions baselines (Scope 1, 2 and 3) using 2023 and 2024 data.</li> <li>▪ Create water consumption and wastewater baselines.</li> <li>▪ Standardize waste stream categorization and establish baselines across manufacturing units on all fractions of waste from operations.</li> <li>▪ Implement environmental training participation benchmarks.</li> </ul>

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<sup>22</sup> EMI – Employee Motivation Index

Ethics	<ul style="list-style-type: none"> <li>▪ Maintain zero-tolerance monitoring of corruption and bribery reports.</li> <li>▪ Establish payment practice standards.</li> <li>▪ Maintain zero-tolerance monitoring of information security incidents.</li> <li>▪ Establish a dedicated Information Security Policy.</li> <li>▪ Enhance network segmentation to restrict access and mitigate breach impacts.</li> <li>▪ Implementing IEEE 802.1X port-based network access control.</li> </ul>
Health and safety	<ul style="list-style-type: none"> <li>▪ Establish representation benchmarks for joint safety committees.</li> <li>▪ Implement safety training participation benchmarks.</li> <li>▪ Standardize safety inspection reporting processes.</li> <li>▪ Establish PPE<sup>23</sup> compliance benchmarks across all units.</li> </ul>
Social dialogue	<ul style="list-style-type: none"> <li>▪ Establish formally elected employee representative coverage benchmarks.</li> </ul>
Sustainable procurement	<ul style="list-style-type: none"> <li>▪ Establish baseline metrics for Supplier Code of Conduct adoption.</li> </ul>
Working conditions	<ul style="list-style-type: none"> <li>▪ Establish remuneration structure benchmarks.</li> <li>▪ Formalize collective bargaining agreement coverage benchmarks.</li> </ul>

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<sup>23</sup> PPE – Personal Protective Equipment