



Corporate Social Responsibility

Rimaster Group
2021 – 2025

2026-03-17



Table of contents

- 1 Introduction..... 4
- 2 About the Rimaster Group..... 5
 - 2.1 General 5
 - 2.2 Market segments..... 6
 - 2.3 Our three keywords..... 6
 - 2.4 Organization 7
 - 2.5 Business model and value chain 8
- 3 Corporate social responsibility at Rimaster 8
 - 3.1 General 8
 - 3.2 Five areas of responsibility 9
 - 3.3 Policies and codes..... 10
 - 3.4 Yearly review and strategy cycle..... 11
 - 3.5 Sustainability team 11
 - 3.6 CSR roadmap 12
- 4 The Ten Principles of United Nations Global Compact and what we do..... 12
 - 4.1 Human rights 12
 - 4.2 Labor..... 13
 - 4.3 Environment 13
 - 4.4 Anti-corruption 13
- 5 United Nations 17 Sustainable Development Goals and what we do..... 13
- 6 EcoVadis 15
- 7 CSRD and ESRS..... 15
- 8 ISO certifications..... 16
 - 8.1 ISO 9001 Quality Management Systems..... 16
 - 8.2 ISO 14001 Environmental Management Systems 16
 - 8.3 ISO 45001 Occupational Health and Safety Management Systems 16
 - 8.4 ISO 50001 Energy Management Systems 16
- 9 Assessments and implications 16
 - 9.1 Double materiality assessment..... 16
 - 9.2 Materiality assessment of our policies 17
 - 9.3 Risk assessments 17
 - 9.4 Action plans 17
- 10 Decided actions for 2025 and achieved results 18
- 11 Reporting on our five areas of responsibility 19
 - 11.1 Financial responsibility 19
 - 11.2 Environment 20
 - 11.2.1 Energy consumption and green energy 20

11.2.2	Carbon footprint – GHG Scope 1, 2 and 3	21
11.2.3	Waste from operations	21
11.2.4	Water management.....	23
11.2.5	Fugitive emissions.....	23
11.2.6	Biodiversity	23
11.3	Labor and human rights.....	23
11.3.1	Employee demographics, gender, and employee turnover	23
11.3.2	Career management and training.....	24
11.3.3	Working hours and sick leave	25
11.3.4	Employment practices	25
11.3.5	Flexible working arrangements.....	26
11.3.6	Leave policies.....	26
11.3.7	Fair wages, gender pay-gap and remuneration ratio	26
11.3.8	Collective agreements and coverage	26
11.3.9	Occupational health and safety	27
11.3.10	Health and safety committees and coverage.....	28
11.3.11	Diversity and inclusion	28
11.3.12	Labor rights and freedom of association.....	29
11.3.13	Social responsibility and sponsoring	29
11.3.14	Child labor, forced labor and human trafficking	30
11.3.15	Sustainable employees (IMR).....	30
11.3.16	GROWL – Greening of working life.....	31
11.3.17	Employee motivation index (EMI).....	31
11.3.18	Reported incidents and whistleblowing.....	31
11.4	Ethics	32
11.4.1	Governance structure	32
11.4.2	Anti-corruption and bribery	33
11.4.3	Information security	33
11.4.4	Product responsibility and end-user safety.....	34
11.4.5	Payment terms.....	34
11.5	Sustainable procurement	34
11.5.1	Supplier assessment	34
11.5.2	Supplier Code of Conduct	35
11.5.3	Targeted suppliers	35
11.5.4	Regulatory compliance	35
12	Summary of targets for 2026.....	37

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 over the past five years (2021–2025), as well as our targets going forward.

Rimforsa, 17 March 2026

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

In cases where quantitative data is missing in the reporting, it 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 seven countries and with around 1 200 employees in ten companies.

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

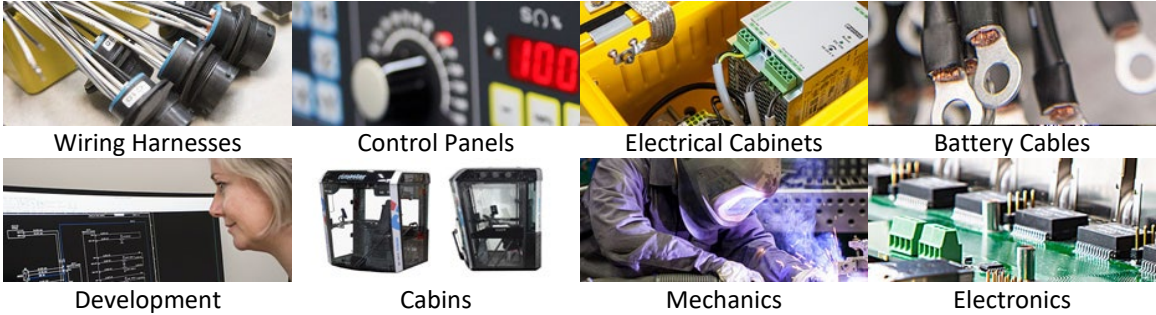


Figure 1. Rimaster's eight business areas.

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 of a number of the world's leading manufacturers of special vehicles, within industry automation as defense & security. Our operations are global, but we 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 & Security

- 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 processes 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 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 – Czaplínek and Borne Sulínowo. In Ningbo, close to Shanghai in China, is Rimaster Ningbo oriented and our most recent manufacturing unit, Rimaster Paracín, is in Paracín, Serbia.

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

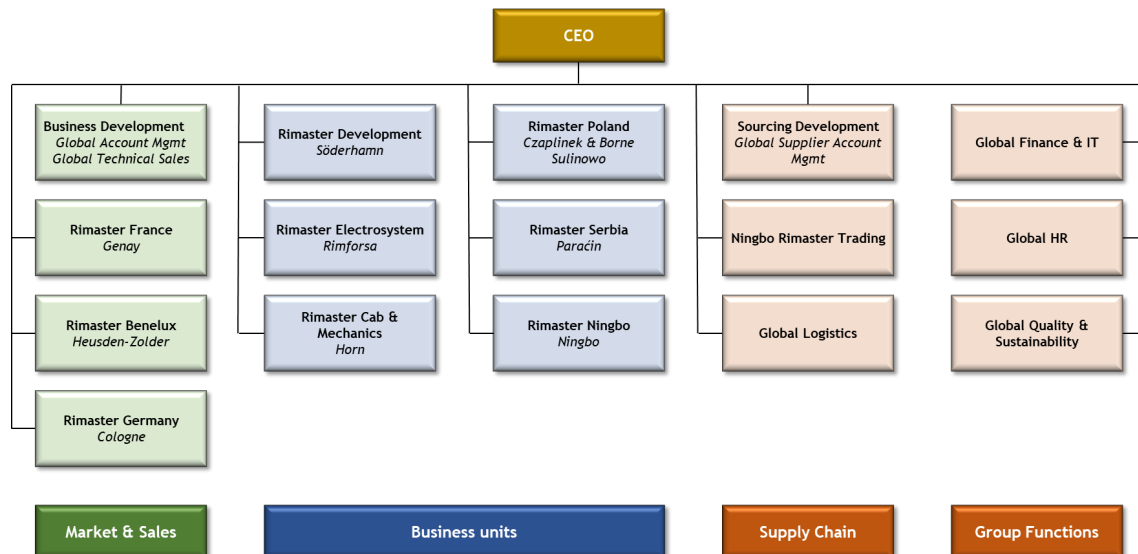


Figure 3. Group organization.

2.5 Business model and value chain

The Rimaster Group offers 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.

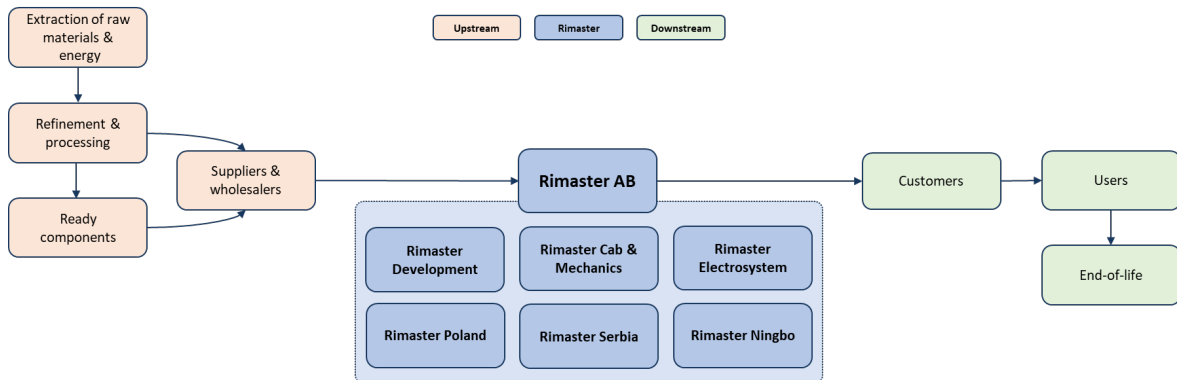


Figure 4. Rimaster's value stream.

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 Section 3.3 and available on our website (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.

As a participant of the United Nations Global Compact, Rimaster is committed to aligning strategies and operations with universal principles on human rights, labour, environment and anti-corruption, and take actions that advance societal goals.

Closely linked to The Ten Principles of the United Nations Global Compact are United Nations 17 Sustainable Development Goals (SDGs) where we are actively contributing to eight. How we work in relation to these is described in Sections 4 and 5 in general terms.

Reporting, assessments, results, and achievements related to CSR are described in Sections 10 and 11 and the targets we have for 2026 are found in Section 12.

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 key financial figures are reported in Section 11.1, while 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 and energy is described in Section 11.2.

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 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 11.3.

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 11.4.

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 are described in Section 11.5.

Our continued efforts within CSR are important parts of our daily life and are integrated into 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 society, thus setting the stage for a long-term successful company.

3.3 Policies and codes

Our policies provide clear standpoints 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
- Energy policy
- Environmental policy
- Ethics policy
- Health and safety policy
- Social dialogue policy
- Sustainable procurement policy
- Working conditions policy

The CSR policies¹ are internally available in local language where our manufacturing units are located and externally available in English on our website.

Our Code of Conduct² 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 Conduct³ 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 improvements, however, may jeopardize the supplier's relationship with us.

¹ [Rimaster's CSR Polices](#)

² [Rimaster's Code of Conduct](#)

³ [Rimaster's Supplier Code of Conduct](#)

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.

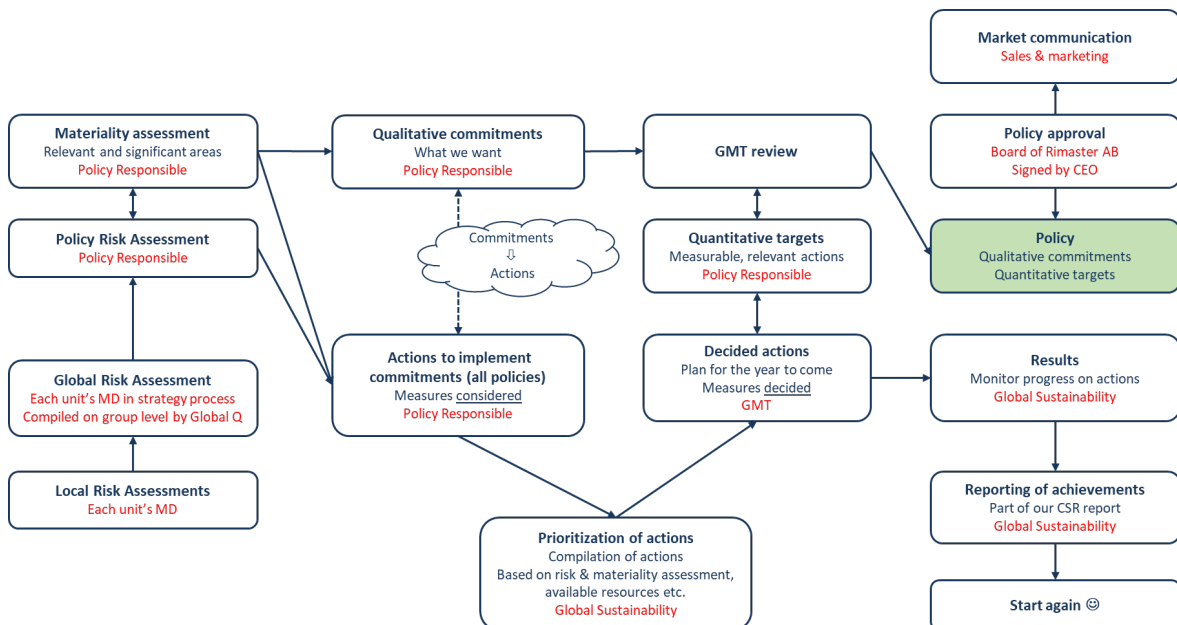


Figure 5. Yearly review of CSR policies, actions, and reporting.

3.5 Sustainability team

Our internal Sustainability Team, consisting of corporate functions from Quality & Environment, Sourcing, Logistics, Human Resources and Sustainability, has two major tasks.

- At the beginning of a calendar year – Review the implementation of the tasks decided by the board of Rimaster AB as described in Section 3.4 above. Corrective actions and additional activities are also to be decided where necessary.
- 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 DMA⁴ which gives us which disclosures from ESRS⁵ 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, energy, environment, OH&S⁶, and ethics.
- A risk assessment of our CSR policies based on materiality assessments and the global risk assessments.
- 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 Section 3.4.

These different corner stones are communicated and published internally.

4 The Ten Principles of United Nations Global Compact and what we do

As part of our commitment to sustainable and responsible business practices, Rimaster AB has embedded the Ten Principles of the United Nations Global Compact into strategies and operations, and committed to respecting human and labour rights, safeguarding the environment, and working against corruption in all its forms.

Please visit <http://www.unglobalcompact.org/> for more information.

Rimaster AB is a participant since 21st of January 2026 which also is communicated on our website, found [here](#).

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 perspectives. Throughout Section 11 we report on results in relation to these policies.

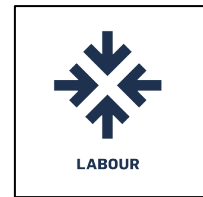
⁴ DMA - Double Materiality Assessment

⁵ ESRS – European Sustainability Reporting Standards

⁶ OH&S – Organizational Health and Safety

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.



Also here, these principles are connected to several of our policies (Section 3.3) and related results are reported in Section 11.

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 report our results in Section 11.2.

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 to uphold our reputation of honesty, integrity, and responsibility. Section 11.4 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. Please visit the United Nations Sustainable Development Goals website (www.un.org/sustainabledevelopment) for more information.

SUSTAINABLE DEVELOPMENT GOALS



Figure 6. United Nations 17 Sustainable Development Goals.

At Rimaster, we are actively contributing to eight of these goals. Section 11 reports our progress made in advancing 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.



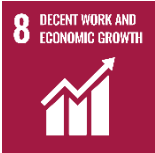
Goal 5 – Gender equality: In our policy on diversity, discrimination, and harassment, we are clear on that we make no distinction between individuals based on gender, ethnicity, or sexual orientation. Gender equality is a matter of course for us!



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 CO₂e footprint. Our possibility to initiate actions that make a difference has improved as we now are measuring our CO₂e footprint in accordance with the GHG Protocol.



6 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 has improved in all four areas since we joined with a “Committed Badge” being our latest achievement (see our [Recognition Page](#)).

7 CSRD⁷ and ESRS

The *Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026*, where thresholds are set to more than 450 MEUR and more than 1 000 employees, implies that Rimaster is not affected by CSRD, nor obliged to report in accordance with ESRS.

Regardless of this, Rimaster has decided to remain with the current ESRS reporting platform (Position Green) as this allows for continued reporting and consolidation of quantitative and qualitative CSR information within the entire group. Further, reporting towards “Simplified ESRS”, expected during 2026, may be done based on an updated materiality assessment and on disclosures identified as important for Rimaster and our stakeholders.

Note that all reporting made in this document related to CSRD and ESRS (e.g., the DMA) is based on the requirements valid before 24 February 2026.

⁷ CSRD - Corporate Sustainability Reporting Directive

8 ISO certifications

8.1 ISO 9001 Quality Management Systems

All our production facilities are ISO 9001:2015 certified and undergo annual third-party audits. This certification proves 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.



8.2 ISO 14001 Environmental Management Systems

All our production units are certified to ISO 14001:2015 and undergo annual third-party audits. This certification proves our ongoing efforts to systematically reduce our environmental footprint, e.g. CO₂ emissions.



8.3 ISO 45001 Occupational Health and Safety Management Systems

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



8.4 ISO 50001 Energy Management Systems

All our production units are certified to ISO 50001:2018 as from end of 2025. The certification was obtained by showing our commitment to systematic improvements in energy management, thus working systematically to reduce our energy consumption.



9 Assessments and implications

9.1 Double materiality assessment

The DMA is an assessment of our ESG⁸ impacts and the result from the assessment guides us 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. IROs⁹ are scored in accordance with EFRAG¹⁰ 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 carried out 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.

⁸ ESG - Environmental, Social, and Governance

⁹ IROs – Impacts, Risks, and Opportunities

¹⁰ EFRAG - European Financial Reporting Advisory Group

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

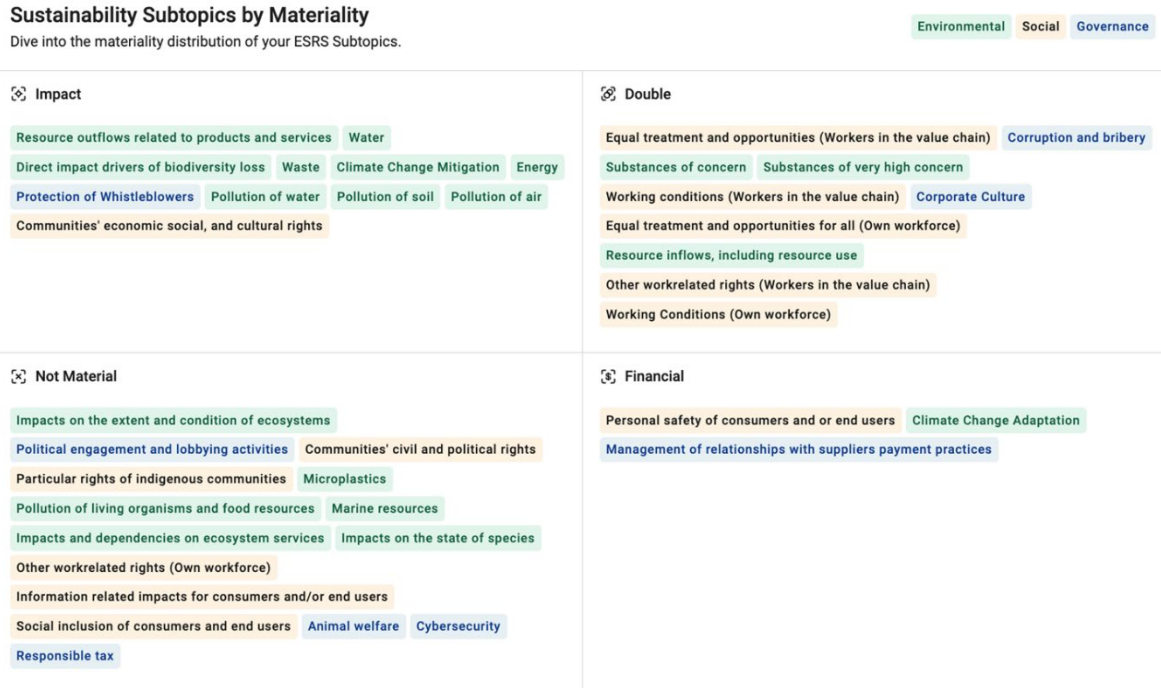


Figure 7. ESRS – Overview of material subtopics.

9.2 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 to be a risk or not. This information is used together with the local and global risk assessments that are performed yearly, see Section 9.3. The overall result constitutes the basis for the action plans for the year to come, see Section 9.4.

The process is illustrated by Figure 5.

9.3 Risk assessments

As part of the yearly strategy cycle (see Section 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, energy, environment, OH&S, and ethics.

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

9.4 Action plans

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

10 Decided actions for 2025 and achieved results

The table below summarizes the decided actions related to each and one of our CSR policies for 2025, the achieved results and references to quantitative or qualitative measures as reported in Section 11.

Policy	Action	Result
Career management and training	▪ Establish baseline metrics for training hours	▪ Done (Table 11)
	▪ Establish baseline metrics for personnel development talk participation	▪ Done (Table 11)
Child labor, forced labor and human trafficking	▪ Maintain zero-tolerance of whistleblowing reports for these issues	▪ Done (Table 24)
Diversity, discrimination, and harassment	▪ Establish measurable diversity benchmarks	▪ Done (Table 19)
	▪ Conduct annual employee satisfaction surveys targeting an EMI ¹¹ score between 4.0 and 5.0	▪ Done (Table 23)
	▪ Maintain zero-tolerance of discrimination and harassment reports	▪ Done (Table 24)
Environmental	▪ Evaluate the possibility of reaching 4 out of 6 production units for fossil-free energy sources	▪ Done (Section 12)
	▪ Establish GHG emissions baselines (Scope 1, 2 and 3) using 2023 and 2024 data	▪ Done (Table 5)
	▪ Establish a management team dedicated to GHG emission reduction	▪ Done (Section 3.5 and 11.2.2)
	▪ Create water consumption and wastewater baselines	▪ Done (Table 8)
	▪ Standardize waste stream categorization and establish baselines across manufacturing units on all fractions of waste from operations	▪ Done (Table 6)
	▪ Implement environmental training participation benchmarks	▪ Done (Table 4 and Table 7)
Ethics	▪ Maintain zero-tolerance of corruption and bribery reports.	▪ Done (Table 24)
	▪ Establish payment practice standards	▪ Done (Table 27)
	▪ Maintain zero-tolerance of information security incidents	▪ Done (Table 24)
	▪ Establish a dedicated Information Security Policy	▪ Done (Section 11.4.3)
	▪ Enhance network segmentation to restrict access and mitigate breach impacts	▪ Done (Section 11.4.3)
	▪ Implementing IEEE 802.1X port-based network access control	▪ Ongoing (Section 11.4.3)

¹¹ EMI – Employee Motivation Index

Policy	Action	Result
Health and safety	▪ Establish representation benchmarks for joint safety committees	▪ Done (Table 18)
	▪ Implement safety training participation benchmarks	▪ Done (Table 17)
	▪ Standardize the safety inspection reporting processes	▪ Done (Section 11.3.10)
	▪ Establish PPE ¹² compliance benchmarks across all units	▪ Done (Table 16)
Social dialogue	▪ Establish formally elected employee representative coverage benchmarks	▪ Done (Table 21)
Sustainable procurement	▪ Establish baseline metrics for Supplier Code of Conduct adoption	▪ Done (Table 28)
Working conditions	▪ Establish remuneration structure benchmarks	▪ Done (Table 14)
	▪ Formalize collective bargaining agreement coverage benchmarks	▪ Done (Table 15)

Table 1. Decided actions for 2025 and achieved results.

11 Reporting on our five areas of responsibility

This section reports quantitative and qualitative progress for the years 2021 – 2025.

Observe that, as also noted in Section 1, in cases where quantitative data is missing, it is indicated with a hyphen (-) as these specific data points were not measured prior to that.

11.1 Financial responsibility

Having a financially stable company is a fundamental prerequisite for being able to develop 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.

Financial – Key figures	2025	2024	2023	2022	2021
Net sales (MSEK)	1389,1	1 323,3	1 388,0	1 263,4	1 011,0
Profit/loss after financial items (MSEK)	111,8	78,2	88,5	64,0	49,5
Profit/loss as a % of net sales (%)	8,0	5,9	6,4	5,0	4,9
Balance sheet total (MSEK)	658,1	592,0	554,5	526,3	449,9
Equity-assets ratio (%)	47,1	42,9	40,1	31,1	26,1
Return on equity (%)	39,6	32,8	45,8	45,5	49,4
Return on total assets (%)	19,0	15,4	18,7	14,9	14,0
Liquidity (%)	104,8	82,6	76,8	66,0	57,6

Table 2. Key financial figures.

¹² PPE – Personal Protective Equipment

11.2 Environment

11.2.1 Energy consumption and green energy

We keep track of 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 energy necessary 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.

As from end of 2025, all our production units were certified to ISO 50001:2018, showing our commitment to systematic improvements in energy management and our systematic work to reduce our energy consumption.

Energy – Key figures	2025	2024	2023	2022	2021
Purchased electricity (MWh)	2 325	2 395	2 511	2 437	2 078
District heating (MWh)	57	144	129	0	0
Stationary combustion (MWh)	160	260	200	460	460
Produced energy from non-fuel renewables (MWh)	170	97	101	141	65
Sold energy from non-fuel renewables (MWh)	48	13	11	43	11
Consumed energy from non-fuel renewables (MWh)	122	84	90	98	54
Used energy (MWh)	2 665	2 884	2 931	2 996	2 592
No. of units with EAC ¹³	3	3	3	-	-
EAC coverage (MWh)	1 371	1 468	1 524	-	-
EAC coverage	59 %	61 %	61 %	-	-

Table 3. Key figures related to energy.

Energy - Training	2025	2024	2023	2022	2021
Training in energy conservation					
No. of employees	695	959	991	-	-
Coverage of training	58 %	76 %	77 %	-	-

Table 4. Training in energy conservation.

¹³ EAC – Energy Attribute Certificate

11.2.2 Carbon footprint – GHG Scope 1, 2 and 3

In line with our CSR policies, we are dedicated to reducing our carbon footprint. We prioritize actions where we have control over the outcomes and that have a material impact on our GHG emissions.

During 2024, we initiated a project to calculate our carbon footprint in accordance with the GHG Protocol. The project aimed to establish calculation methods suitable for the available data formats, using figures from 2023. The same methodology has been used to calculate the footprint for 2024 and 2025.

Our internal process for GHG emissions – from reviewing current-year results to deciding on actions for the coming years – is detailed in an internal GHG emissions reduction report. This reporting is (i) overseen by our Sustainability Team, (ii) part of our yearly strategy process, and (iii) subject to CEO approval.

GHG Scope 1, 2 and 3	2025	2024	2023	2022	2021
Carbon accounting					
Scope 1 (tons CO ₂ e)	91	421	226	-	-
Scope 2 (tons CO ₂ e)	784	774	833	-	-
Scope 3, without purchased goods and capital goods (tons CO ₂ e) ¹⁴	4 060	4 442	5 291	-	-
Scope 3, purchased goods and capital goods (tons CO ₂ e) ¹⁵	56 047	53 447	59 469	-	-
Total (tons CO₂e)	60 982	59 084	65 819	-	-
Carbon intensity					
CO ₂ e per revenue (tons CO ₂ e/MSEK)	43,9	44,6	47,4	-	-
CO ₂ e per FTE (tons CO ₂ e/FTE) ¹⁶	52,5	46,8	51,2	-	-

Table 5. GHG Scope 1, 2 and 3.

11.2.3 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.

¹⁴ 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.

¹⁵ Includes Cat. 1 Purchased goods and services and Cat. 2 Capital goods.

¹⁶ FTE – Full Time Equivalent

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-tanks¹⁷ 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.
- 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.

Waste – Main fractions	2025	2024	2023	2022	2021
Electronics (tons)	1,7	0,5	0,8	-	-
Hazardous waste, excluding contaminated water (tons)	1,5	1,6	0,9	-	-
Hazardous waste, contaminated water (tons)	11,8	18,8	9,3	-	-
Metals (tons)	86,9	86,7	46,6	-	-
Paper (tons)	53,7	53,3	54,0	-	-
Plastics (tons)	19,1	20,2	23,9	-	-
Wood (tons)	26,9	35,7	26,4	-	-
Other waste (tons)	78,4	38,7	31,0	-	-

Table 6. Main fractions of waste from operations.

Waste - Training	2025	2024	2023	2022	2021
Training in waste reduction					
No. of employees	809	959	991	-	-
Coverage	68 %	76 %	77 %	-	-

Table 7. Training in waste reduction.

¹⁷ IBC – Intermediate Bulk Container

11.2.4 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.

Water usage	2025	2024	2023	2022	2021
Water consumption (m ³)	7 090	8 076	7 819	-	-
Water used for cleaning (m ³)	11,8	18,8	9,3	-	-

Table 8. Water usage.

11.2.5 Fugitive emissions

Fugitive emissions related to refrigerants are 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 upon service.

Fugitive emissions	2025	2024	2023	2022	2021
Refrigerants, all types (kg)	9	211	101	-	-

Table 9. Use of refrigerants.

11.2.6 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.

11.3 Labor and human rights

11.3.1 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.

Employee demographics and gender	2025	2024	2023	2022	2021
All employees					
Average number of employees	1 190	1 261	1 284	1 308	1 111
Average number of non-employees in own work force	8	8	28	-	-
Number of employees that have left	120	170	207	-	-
Gender					
Male	460 39 %	497 39 %	517 40 %	548 42 %	450 41 %
Female	730 61 %	764 61 %	767 60 %	760 58 %	661 59 %
Demographics					
Under 30 years of age	179	203	249	-	-
30 – 50 years of age	698	733	757	-	-
Over 50 years of age	313	325	278	-	-
Top management (sum of all units)					
Male	25 62 %	30 65 %	34 67 %	-	-
Female	15 38 %	16 35 %	17 33 %	-	-

Table 10. Employee demographics and gender.

11.3.2 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. Human resources are thus an important condition for our ability to develop, where key factors are:

- The employees engage in, and contribute to reaching, 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.

Career management and training	2025	2024	2023	2022	2021
Coverage on career- or skills related training					
Male	-	52 %	50 %	-	-
Female	-	37 %	32 %	-	-
Male and female ¹⁸	100 %	89 %	82 %	-	-
Coverage on PD talks¹⁹					
Male	96 %	85 %	85 %	-	-
Female	92 %	69 %	71 %	-	-
Average hours of training					
Male (h)	6,5	4,8	4,6	-	-
Female (h)	3,8	1,9	1,5	-	-

Table 11. Career management and training.

11.3.3 Working hours and sick leave

Standard working hours for full-time employment contracts never 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 to all our sites. However, illnesses do occur, why we keep track on the level and work continuously with actions that prevent sick leave due to working conditions.

Sick leave	2025	2024	2023	2022	2021
Sick leave	5,9 %	7,4 %	7,1 %	8,1 %	7,3 %

Table 12. Sick leave.

11.3.4 Employment practices

The Rimaster Group only employes through our own human resource organization 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 our own work force, we collaborate with partners that are following local laws, regulations, and any existing collective agreements.

¹⁸ Not measured on gender as from 2025.

¹⁹ 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.

11.3.5 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.

11.3.6 Leave policies

In 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.

Leave policy - Coverage	2025	2024	2023	2022	2021
Leave policy coverage	100 %	100 %	60 %	-	-

Table 13. Coverage of our leave policy as in our collective agreement on workplace policies and practices.

11.3.7 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-gaps²⁰ and remuneration ratios²¹ 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.

Fair wages – Key figures	2025	2024	2023	2022	2021
Gender pay-gap, min – max (%)	3 - 37	4 – 35	5 – 36	-	-
Remuneration ratio, min – max (%)	160 - 446	178 – 466	177 – 528	-	-

Table 14. Gender pay-gap and remuneration ratio where min is from the unit with the least and max is from the unit with the most.

11.3.8 Collective agreements and coverage

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

²⁰ 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.

²¹ Remuneration ratio is defined as the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual).

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.

Collective agreements - Coverage	2025	2024	2023	2022	2021
Employees covered by formal collective agreement concerning working conditions (%)	100 %	100 %	23 %	-	-

Table 15. Coverage of collective agreement on workplace policies and practices.

11.3.9 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 hands or fingers.

The need for PPE 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.

OH&S – Key figures	2025	2024	2023	2022	2021
Own workforce - Employees					
Total amount of accident	32	34	53	46	44
Work related fatalities	0	0	0	-	-
Cases of work-related ill-health	0	1	3	-	-
Days lost due to above	37	132	256	-	-
Own workforce – Non-employees					
Total amount of accident	0	0	0	-	-
Work related fatalities	0	0	0	-	-
Cases of work-related ill-health	0	0	0	-	-
Days lost due to above	0	0	0	-	-
Personal Protection Equipment (PPE)					
No. of employees in need of PPE	712	797	825	-	-
No. of employees equipped with PPE	712	797	825	-	-
PPE coverage	100 %	100 %	100 %	-	-

Table 16. Key figures related to occupational health and safety.

OH&S - Training	2025	2024	2023	2022	2021
Number of employees trained in OH&S	1 190	998	781	-	-
Coverage of training	100 %	79 %	61 %	-	-
Number of employees trained in safe management of hazardous substances	745	959	991	-	-
Coverage of training ²²	98 %	76 %	77 %	-	-

Table 17. Training in OH&S and management of hazardous substances.

11.3.10 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.

OH&S committees - Coverage	2025	2024	2023	2022	2021
Coverage of employees represented in formal joint management-worker health & safety committee	100 %	100 %	100 %	-	-

Table 18. Coverage of OH&S committees.

11.3.11 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.

²² Covers the ratio of employees trained in the safe management of hazardous substances to the number of employees who handle such substances in any capacity.

However, due to legislation that governs the protection of personal data and privacy rights for individuals (GDPR²³), we are not collecting, storing, or processing any other personal information than the information necessary for, and related to, the employment, thus limiting quantitative data related to diversity and inclusion.

The number of reported incidents is found in Table 24.

Disabilities	2025	2024	2023	2022	2021
Number of employees with disabilities	25	23	23	-	-

Table 19. Number of employees with disabilities.

Diversity and inclusion - Training	2025	2024	2023	2022	2021
Training in discrimination & harassment					
No. of employees	1 190	-	-	-	-
Coverage of training	100 %	-	-	-	-

Table 20. Training on discrimination and harassment in line with our policies and code of conduct.

11.3.12 Labor rights and freedom of association

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

Elected employee representative	2025	2024	2023	2022	2021
Coverage of formally elected employee representative	79 %	26 %	25 %	-	-

Table 21. Coverage of formally elected employee representatives.

11.3.13 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:

²³ GDPR – General Data Protection Regulation (Regulation (EU) 2016/679).

- Financial contribution from the company’s side to different types of physical activities.
- Support towards employees to prevent mental and physical illness, see 11.3.14.
- 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.

11.3.14 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 exploitation 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.

The number of reported incidents is found in Table 24.

Child labor etc. – Training	2025	2024	2023	2022	2021
Child labor etc. – Training					
No. of employees	1 190	-	-	-	-
Coverage of training	100 %	-	-	-	-

Table 22. Training on child labor, forced labor and human trafficking in line with our policies and code of conduct.

11.3.15 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) 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 five key performance indicators (physical activity, stress, general health, pain, and workability).

11.3.16 GROWL – Greening of working life

The research project GROWL at Linköping University investigates how the green transition is implemented in working life and how it affects people working in different industries. The project began in 2024 and will conclude in 2027.

Rimaster has participated since the start with the aim of understanding how employees in our Swedish units perceive the company’s sustainability work and how it affects both the workplace and themselves as individuals. We also use the project to learn which improvement activities Rimaster as a company should prioritize.

For more information about GROWL, please visit www.liu.se/en/research/growl.

11.3.17 Employee motivation index (EMI)

For several years, we have conducted employee surveys, consistently including EMI 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.

Employee Motivation Index	2025	2024	2023	2022	2021
Employee Motivation Index	3,8	3,8	3,6	3,9	3,8

Table 23. Employee motivation index.

11.3.18 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 website²⁴. Reporting may also be done directly to any member of the management team within the group.

²⁴ [G R 005 Whistleblowing](#)

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.

Reported incidents	2025	2024	2023	2022	2021
Number of reported whistleblowing incidents related to child labor, forced labor and human trafficking	0	0	0	-	-
Number of reported whistleblowing incidents related to corruption, bribery or similar	0	0	0	-	-
Number of reported whistleblowing incidents related to diversity, discrimination, and harassment	0	1	1	-	-
Number of information security incidents	0	1	0	-	-

Table 24. Reported incidents, including whistleblowing.

11.4 Ethics

11.4.1 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 11.3.1.

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.

11.4.2 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 independently 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.

The number of reported incidents is found in Table 24.

Anti-corruption - Training	2025	2024	2023	2022	2021
Training in anti-corruption					
No. of employees	1 190	-	-	-	-
Coverage of training	100 %	-	-	-	-

Table 25. Training on corruption and bribery prevention in line with our policies and code of conduct.

11.4.3 Information security

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

- Multi-factor authentication on all stationery 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, both including dedicated sections on information security.

During 2025, major activities have been:

- Updated network segmentation and new firewalls.
- Initiated the implementation of Network Access Control (802.1X).
- Carried out the regularly external recurring IT Security Assessment.

The number of reported incidents is found in Table 24.

Information security – Training	2025	2024	2023	2022	2021
Training in information security					
No. of employees	1 190	-	-	-	-
Coverage of training	100 %	-	-	-	-

Table 26. Training in information security in line with our policies and code of conduct.

11.4.4 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 systems, we cannot guarantee end-user safety if our components are used outside their specified parameters or for unintended applications.

11.4.5 Payment terms

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

Payments terms	2025	2024	2023	2022	2021
Average number of days to pay an invoice, across all units (days)	47,1	48,0	50,3	-	-
Legal proceedings for late payments	0	0	0	-	-

Table 27. Payment terms towards our suppliers.

11.5 Sustainable procurement

11.5.1 Supplier assessment

All new suppliers undergo a structured pre-evaluation process, during which they must meet specific criteria before any collaboration begins. Among these criteria is a mandatory commitment to adhere to our Supplier Code of Conduct.

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. Also here, the acceptance and commitment to our Supplier Code of Conduct is of utmost importance. As supplier contracts are reviewed and updated, clauses regarding the environment, labor, and human rights are included unless already covered.

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.

11.5.2 Supplier Code of Conduct

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.

11.5.3 Targeted suppliers

In 2024, we decided to classify new suppliers as targeted suppliers, all of whom agreed to our Supplier Code of Conduct. In 2025, we expanded the scope and classified our Category A suppliers as targeted suppliers. Not all have yet formally agreed to our Supplier Code of Conduct, which is why we continue to remind them of its importance.

Targeted suppliers	2025	2024	2023	2022	2021
No. of targeted suppliers	85	25	0	-	-
No. of targeted suppliers that have acknowledged our Supplier Code of Conduct	24	25	0	-	-
No. of targeted suppliers with contracts including clauses on environment, labor, and human rights	24	-	-	-	-

Table 28. Coverage of targeted suppliers regarding our Supplier Code of Conduct.

11.5.4 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).

12 Summary of targets for 2026

Below is a summary list of our targets for 2026.

- These actions are material in relation to our CSR policies. The targets are set against existing baselines from prior years' results and our judgment of realistic target levels. They are developed as part of the yearly strategy cycle (see Section 3.4).
- GHG reductions are based on results from our internal GHG emissions reduction report (see Section 11.2.2), covering the full year 2025.

Policy / Area / Action	Target
Career management and training	
Training	
▪ Percentage of total workforce that has received career- or skills-related training	100 %
▪ Average hours of training	5 h
Personnel development talks (PD talks)	
▪ Percentage of total workforce that has received performance review	100 %
Other actions	
▪ Implement global guidelines regarding recruitment, on- and offboarding	See footnote ²⁵
Child labor, forced labor and human trafficking	
Training	
▪ Percentage of total workforce that has received training in child labor, forced labor and human trafficking	100 %
Whistleblowing reports & incidents	
▪ Number of incidents related to child labor, forced labor and human trafficking	0
Diversity, discrimination and harassment	
Training	
▪ Percentage of total workforce that has received training in discrimination and harassment	100 %
Diversity metrics	
▪ Employees and top management	See footnote ²⁶
Whistleblowing reports & incidents	
▪ Number of incidents related to diversity, discrimination and harassment	0

²⁵ This is a qualitative target, thus not possible to measure with a figure.

²⁶ We recruit, develop and promote employees based on competence, skills and performance and not on any of the grounds for discrimination. Due to this as well as legal restrictions set out by GDPR, we only measure and report on a very limited number of diversity metrics, such as age and gender, and we set no targets.

Policy / Area / Action	Target
Energy	
Training	
▪ Percentage of total workforce that has received training in energy conservation and climate action	80 %
Energy consumption / GHG Scope 2	
▪ Size of solar cell installations	250 kW ²⁷
▪ Coverage by Energy Attribute Certificate (EAC) ²⁸	70 %
Other actions	
▪ Energy optimizations etc., as related to ISO 50001	-
Environment	
Training	
▪ Percentage of total workforce that has received training in waste reduction	80 %
Greenhouse gases / GHG Scope 1, 2 and 3	
▪ GHG Scope 1 (tCO ₂ e)	-2 %
▪ GHG Scope 2 (tCO ₂ e)	- 18%
▪ GHG Scope 3 (tCO ₂ e)	See footnote ²⁹
Water consumption and wastewater³⁰	
▪ Water consumption (m ³)	See footnote
▪ Water used for cleaning (m ³)	See footnote
Hazardous and non-hazardous waste	
▪ All fractions	See footnote ³¹
Ethics	
Training	
▪ Percentage of total workforce that has received training in anti-corruption and bribery	80 %
▪ Percentage of total workforce that has received training in information security	100 %
Whistleblowing reports & incidents	
▪ Number of incidents related to corruption, bribery or similar	0
▪ Number of incidents related to information security	0
Payment practices	
▪ Average time it takes to pay invoices	50 days
▪ Legal proceedings for late payments	0

²⁷ Current solar cell installation is 150 kW.

²⁸ By going from 3 to 4 units purchasing energy with EAC.

²⁹ Establish conditions in Monitor ERP for activity-based method.

³⁰ Targets for water consumption are not material as it (i) predominantly concerns household water and (ii) water used for cleaning is collected and recycled, where so required.

³¹ Targets for waste are not material, as all waste is sorted for recycling according to clear waste streams and accounts for approximately 0,01 % of total CO₂e emissions.

Policy / Area / Action	Target
Health and safety	
Training	
▪ Percentage of the total workforce that has received OH&S training	100 %
▪ Percentage of relevant workforce that has received training in safe management of hazardous substances	100 %
Health & safety committees	
▪ Percentage of the total workforce represented in health & safety committees	100 %
Personal protective equipment (PPE) coverage	
▪ Percentage of relevant workforce that has received PPE	100 %
Safety inspections	
▪ Report “Annual Summary of Safety Inspections and Emergency Preparedness – 2026”	-
Social dialogue	
Representative coverage	
▪ Percentage of the total workforce covered by elected employee representatives	70 %
Sustainable procurement	
Training	
▪ Percentage of all buyers that have received training in our Supplier Code of Conduct	100 %
Supplier Code of Conduct	
▪ Coverage of targeted suppliers that have acknowledged our Supplier Code of Conduct	100 %
▪ Coverage of targeted suppliers with contracts including clauses on environment, labor, and human rights	30 %
Other actions	
▪ Identify and implement a tool for supplier assessment	See footnote ³²
Working conditions	
Remuneration	
▪ Gender pay-gap and remuneration ratio	See footnote ³³
Leave policy	
▪ Leave policy coverage	100 %
Employee satisfaction survey	
▪ EMI – Employee Motivation Index	4,0
Collective agreement coverage	
▪ Percentage of the total workforce covered by collective agreement on working conditions	100 %

Table 29. Summary of targets for 2026.

³² This is a qualitative target, thus not possible to measure with a figure.

³³ No targets are defined for remuneration.