



Sustainability Report 2024

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Display of wood and resilient flooring



Beyond Retro Loft White

On a Journey of Progress – Always Moving Towards Our Goals

Rooted in Småland — Leading with purpose.

Kährs was founded in 1857 in Nybro, deep in the forests of Småland, Sweden — a region known for craftsmanship, innovation, and a deep respect for nature. These values continue to shape who we are today. From our Småland roots, we have grown into a global leader in flooring, with production in Sweden, Finland, Romania, and Poland.

With over 165 years of history, today we are experts in wood and resilient flooring. We are committed to delivering high-quality, durable flooring solutions. Our legacy is built on innovation, sustainability, and strong relationships with customers, suppliers, and forest owners.

We have validated Science Based Target aligned with the 1.5°C climate pathway and actively work to reduce emissions across our value chain.

We are committed to providing a safe and secure workplace for our employees, and we extend these standards to our suppliers. We also follow up closely on our suppliers and have implemented strict environmental and human rights standards throughout our supply chain, to mandate responsible sourcing and ethical business practices.

This sustainability report covers the entire Kährs Group and follows the financial year 2024, from 1 January to 31 December. It reflects our consolidated operations and our impact throughout the full value chain—both upstream and downstream. The report has been prepared with inspiration from the European Sustainability

Reporting Standards (ESRS) in preparation for the upcoming requirements of the EU's Corporate Sustainability Reporting Directive.

All Kährs-owned sites are ISO 14001 and ISO 9001 certified, reinforcing our commitment to quality, responsibility, and the values that have guided us since our beginnings in Småland.

We have a deep respect for the environmental and climate impact of our products and operations. Our consumers should trust that our products are safe, durable, and responsibly made. To ensure transparency, we use life cycle analysis (EPDs) and valid certifications to provide clear insights into how our products are manufactured, helping our customers make informed and sustainable choices.

Highlights of 2024



Approved and validated science-based targets

A commitment to near-term and net-zero targets approved by the Science Based Target initiative (SBTi).

75%
Sustainably Sourced wood

In our Chain of Custody schemes.

77% Reduction of Scope 1 and 2 emissions

compared to the base year of 2020

Sustainability Scorecard

developed and implemented a methodology to help us evaluate sustainability of our products and potential innovations.

100%

Renewable energy across all Kährs own production

By the end of 2024 all Kährs owned production sites were powered by renewable energy.

22% of management roles held by women

Progressing towards our target of 35% by 2028

80%
of main suppliers assessed

Implementation of supplier management system that enables us to assess suppliers across ESG

200+ Nordic Swan Ecolabel (Svanen) certified floors

The Nordic Swan Ecolabel ensures our floors meet strict environmental and health standards, from raw materials to production and use.



Therese at home

// As we reflect on the past year, I'm proud to share the progress we've made toward our sustainability goals. A key milestone was transitioning to 100% renewable energy across all our sites, reducing our carbon footprint and supporting the global shift toward a greener economy. This achievement reinforces our commitment to sustainability and environmental responsibility

We've taken active steps to lead by example, sharing our sustainability efforts with stakeholders, advocating for greener practices within our industry, and collaborating with organizations focused on positive change. By holding ourselves accountable and continuously pushing forward, we are committed to contributing to a more sustainable future for all, and we will continue to take meaningful steps in the right direction.

Additionally, we've embraced regenerative leadership, which goes beyond sustainability to focus on renewal and positive impact. This approach encourages our leaders to foster innovation and well-being, creating a culture that not only maintains but enhances the health of our people and planet.

We've also made significant progress in adopting circular solutions, shifting from a "take, make, dispose" model to one that prioritizes recyclability, waste reduction, and resource optimization. This is helping us build more sustainable business models and reduce our environmental impact. Our new resilient range, Infinity, made from recycled content in our factory in Ikaalinen, Finland is testament to this way of thinking.

Looking ahead, we remain committed to improving our operations, expanding our renewable energy use, and further integrating circular principles across our organization. I'd like to thank all our employees, stakeholders, and partners for helping us make this progress, and together, we will continue driving positive change for a sustainable future."

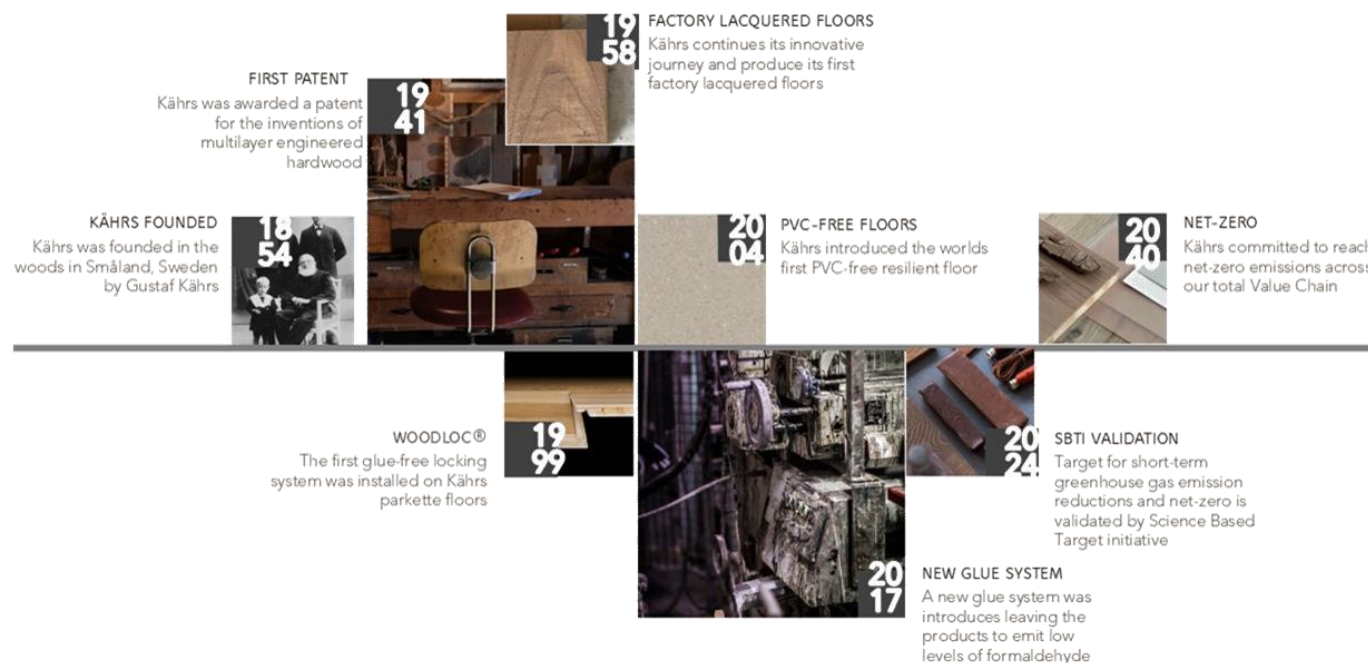
Therése Gerdman
Global Sustainability Manager

Strategy & Business Model

Kährs specializes in producing multi-layer wooden floors and PVC-free resilient floors, while also offering a comprehensive range of flooring solutions and accessories. Our products reach 70+ countries, supported by a dedicated global team. We cater to customers who demand high quality, innovative design, and durability for various interior types and needs.

Our integrated production network, strategically located near raw materials and key markets, ensures competitive

quality products, timely deliveries, and minimized logistics distances. We operate with local adaptations in sales, market strategies, and distribution, while increasingly harmonizing product platforms for efficient capacity utilization and flexible production planning. Our production approach balances economies of scale, local presence, and environmental considerations. Kährs has four production units in Sweden, Finland, Romania, and Poland. The technical development and design center for wood-based multi-layer floors is in Nybro, Sweden, while the development of PVC-free resilient floors takes place in Finland.



Kährs in numbers

Employee headcount: 905
 Production sites: 4
 Flooring sold: 6.5 million m²
 Net sales: 2,391 million SEK
 Total emissions (Scopes 1, 2 and 3): 107,460.7 tCO₂e

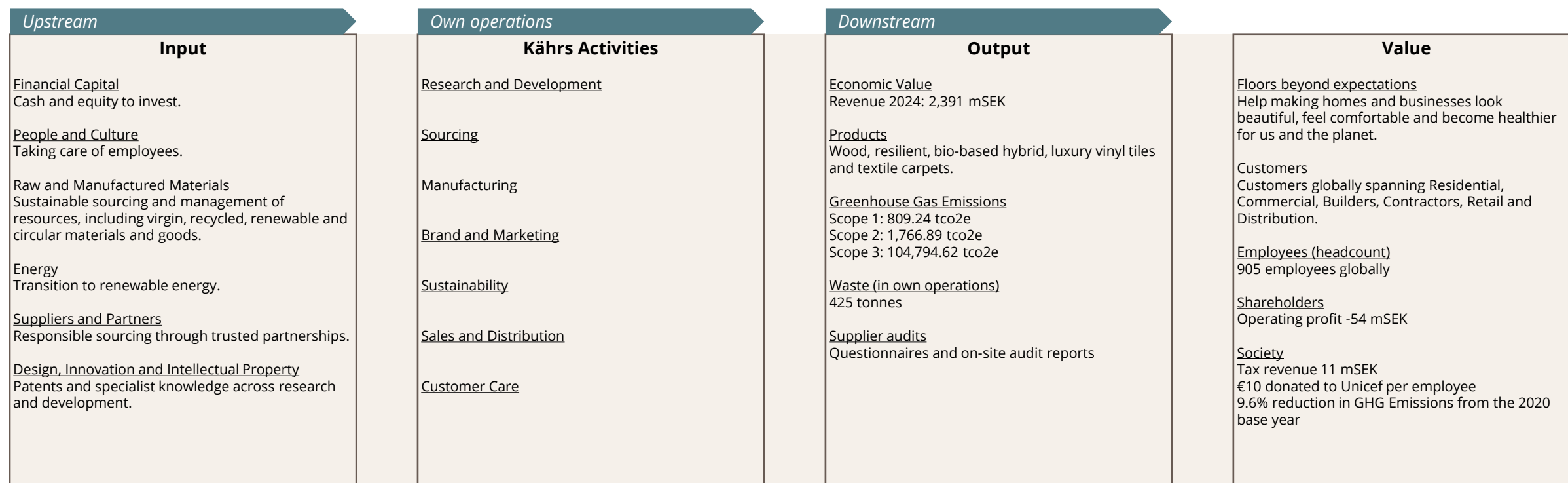


● Kährs Production

Key customer markets

Customer markets

At Kährs, our business model focuses on helping homes and businesses look beautiful, feel comfortable, and become healthier for people and planet. Prioritizing innovation, environmental responsibility, and long-term customer relationships. Our value chain integrates product development, raw material sourcing, manufacturing, distribution, and after-sales services, emphasizing sustainability throughout. Our value chain covers upstream and downstream relationships, from R&D to customer care.





Sustainability Strategy

Kährs' sustainability strategy strives to ensure our flooring solutions are designed, manufactured, and disposed of responsibly. We focus on sustainable materials, circularity, and product durability and design. By increasing the use of sustainably sourced wood, recycled plastic, and bio-based materials, we aim to create closed-loop systems through the collection and recycling of installation waste, particularly for resilient and LVT flooring. Our durable, low-maintenance products are developed with longer life cycles to reduce environmental impacts.

The strategy is tailored to meet the sustainability demands of various customer groups and geographies. For residential customers, we offer sustainable flooring made from renewable or recycled materials that contribute to healthier indoor environments. Commercial customers benefit from durable, low-impact flooring for high-traffic areas, while industrial customers receive easy-to-maintain solutions that reduce environmental footprints and offer circular solutions.

Stakeholder engagement is key to our sustainability strategy. We ensure responsible sourcing, ethical labor practices, and the use of renewable or recycled materials with our suppliers. We promote a sustainable workplace through training, diversity, and environmental responsibility with our employees. We educate customers on the benefits of sustainable flooring and support informed purchasing decisions.

In FY 2024, we broadened our portfolio of products, launching a new resilient product containing 50% to 90% recycled materials. Our supplier collaboration efforts have focused on integrating renewable energy, recycled materials, and transparent practices. Finally, we

implemented a sustainability scorecard as an internal tool to evaluate innovation and product sustainability.



Double Materiality Assessment

Kährs' double materiality assessment identifies key impacts, risks, and opportunities within the company and across the value chain. Environmental impacts include emissions, biodiversity, and pollution, while social impacts concern workers. Opportunities lie in sustainable product development, resource efficiency, circular economy initiatives, securing worker conditions, and responsible sourcing practices. Addressing these aligns with our sustainability goals and long-term strategy. The double materiality assessment has not been reviewed by the company's auditors.

We identify financial and sustainability impacts through data collection, stakeholder engagement, and internal assessments, reviewing operations, supply chain, and product lifecycle to pinpoint significant impacts, risks, or opportunities across ESG topics. Regulatory requirements and industry standards are also considered. Material topics are assessed qualitatively and quantitatively, evaluating severity, likelihood, and scope. Financial impacts are assessed based on potential financial impact and likelihood. Materiality scores range from non-material (0) to critically material (5) across both impact and financial aspects.

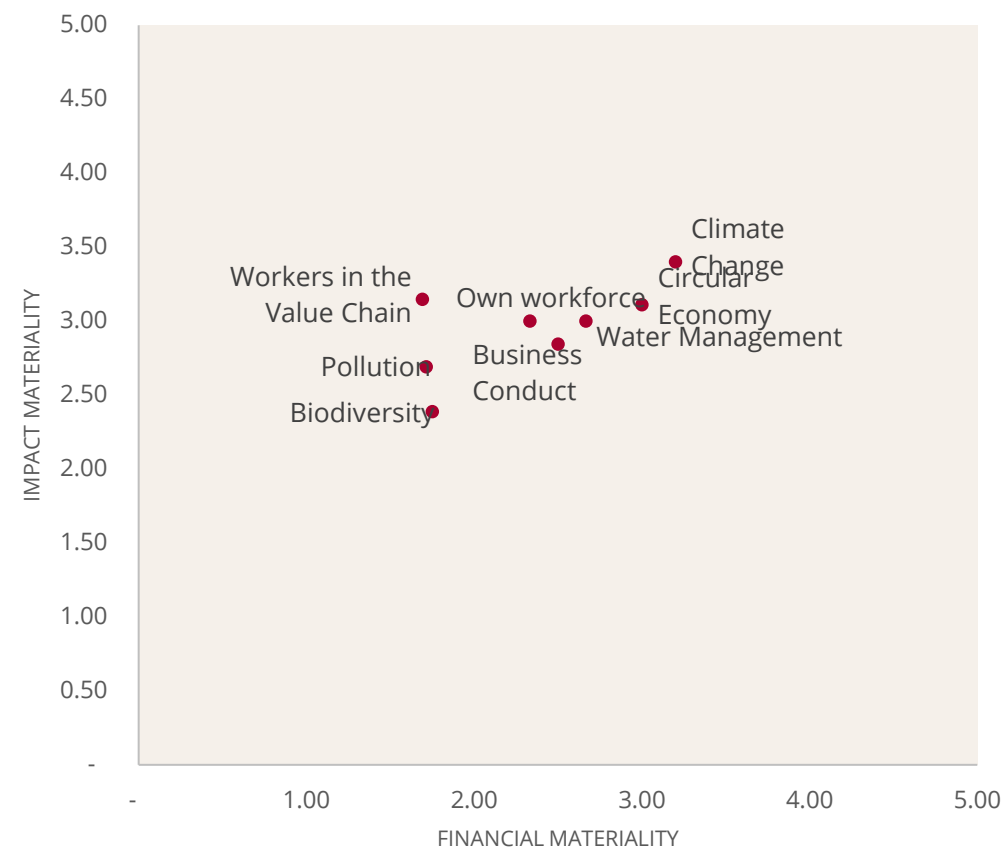
Kährs prioritizes impacts based on their potential harm to people and the environment, financial impact, and likelihood. Due diligence involves regular supplier audits, practice reviews, and compliance with environmental and social standards. Our decision-making process integrates sustainability and business conduct, with strong internal controls ensuring compliance, transparency, and accountability. Major decisions are reviewed and approved by senior management and, in some cases, the board of directors, ensuring alignment with strategic goals and values. We meet regulatory requirements and follow international frameworks for human rights and environmental sustainability.

Implementation of mitigation strategies is driven by relevant departments, with action plans, timelines, and performance metrics established. Monitoring systems track the effectiveness of these strategies, updating them as needed. We engage stakeholders to gather feedback and identify new impacts. Findings are included in sustainability reports, providing transparent information on environmental and social impacts, measures taken, and progress made.

The last modification was in 2023, aligning our assessment with emerging sustainability standards and regulations. We plan to revise the materiality assessment every two years to

stay aligned with evolving practices, regulatory changes, and sustainability goals.

Double Materiality Matrix



Topic	Value chain phase	Positive/negative impact	Actual/potential impact	Impact materiality	Financial risk/opportunity	Financial materiality
CLIMATE CHANGE						
Scope 1 GHG Emissions	Own operations	Negative	Actual	4.00	Risk	3.00
Scope 2 GHG Emissions	Both	Negative	Actual	3.67	Risk	3.00
Scope 3 GHG Emissions	Value Chain	Negative	Actual	4.33	Risk	3.50
Climate change adaptation	Own Operations	Negative & Positive	Actual	2.00	Risk	3.50
Energy	Own operations	Negative	Actual	3.00	Risk & Opportunity	3.00
POLLUTION						
Pollution of air	Both	Negative	Actual	3.33	Risk	2.00
Pollution of water	Both	Negative	Potential	3.00	Risk	2.50
Microplastics	Both	Negative	Potential	3.00	Risk	1.50
Pollution of air	Both	Negative	Actual	3.33	Risk	2.00
Pollution of water	Both	Negative	Potential	3.00	Risk	2.50
WATER MANAGEMENT						
Water consumption	Both	Negative	Actual	3.00	Risk	2.50
Water withdrawals	Both	Negative	Actual	3.00	Risk & Opportunity	2.50
Water discharges	Both	Negative	Actual	3.00	Risk & Opportunity	3.00
BIODIVERSITY & ECOSYSTEMS						
Direct exploitation	Value Chain	Negative	Actual	3.67	Risk	2.50
Impacts and dependencies on ecosystem services	Value Chain	Negative	Actual	3.00	Risk	3.50
CIRCULAR ECONOMY						
Resource inflows, including resource use	Both	Negative	Actual	3.00	Risk & Opportunity	3.00
Resource outflows related to products and services	Both	Positive & Negative	Actual	3.33	Risk & Opportunity	3.00
Waste	Both	Negative	Actual	3.00	Risk & Opportunity	3.00
OWN WORKFORCE						
Health and Safety	Own operations	Negative	Actual	4.00	Risk	3.00

Topic	Value chain phase	Positive/negative impact	Actual/potential impact	Impact materiality	Financial risk/opportunity	Financial materiality
Gender equality and equal pay for work of equal value	Own operations	Negative	Actual	3.00	Risk	3.00
Training and skills development	Own operations	Positive	Actual	3.00	Opportunity	2.50
Measures against violence and harassment in the workplace	Own operations	Negative	Potential	3.00	Risk	2.50
Diversity	Own operations	Negative	Actual	3.00	Risk	2.00
WORKERS IN THE VALUE CHAIN						
Secure employment	Value Chain	Negative	Actual	3.33	Risk	1.00
Working time	Value Chain	Negative	Actual	3.33	Risk	1.00
Adequate wages	Value Chain	Negative	Potential	3.25	Risk	1.50
Social dialogue, freedom of association and collective bargaining.	Value Chain	Negative	Actual	3.00	Risk	1.00
Health and Safety	Value Chain	Negative	Actual	4.33	Risk	2.00
Gender equality and equal pay for work of equal value	Value Chain	Negative	Actual	3.00	Risk	2.00
Measures against violence and harassment in the workplace	Value Chain	Negative	Actual	3.67	Risk	2.00
Diversity	Value Chain	Negative	Potential	3.25	Risk	1.50
Child labour	Value Chain	Negative	Potential	3.25		3.00
Forced labour	Value Chain	Negative	Potential	3.25		3.00
BUSINESS CONDUCT						
Corporate culture	Own operations	Negative	Actual	3.33	Risk	3.00
Protection of whistle-blowers	Value Chain	Negative	Potential	3.00	Risk	3.00
Management of relationships with suppliers including payment practices	Both	Negative	Actual	3.00	Risk	3.00
Prevention and detection including training	Both	Negative	Actual	3.33	Risk	3.00
Incidents	Both	Negative	Potential	3.50	Risk	3.00

Stakeholder Engagement

Kährs engages with key stakeholders to drive sustainability and business success through transparent communication and collaboration. We address the unique needs and expectations of each stakeholder category. Stakeholder engagement helps us align our strategy by fostering collaboration for innovation, enhancing transparency, building trust, and ensuring responsiveness to market shifts and regulatory changes. Insights from stakeholders inform decision-making, shaping our sustainability initiatives and allowing us to anticipate risks, adapt to changes, and drive progress.

Kährs understands that the interests and views of its key stakeholders are crucial to shaping our strategy and business model. We actively listen to stakeholders and align our operations to meet their expectations, ensuring that our business model is sustainable, responsible, and resilient.

At Kährs, the views and interests of stakeholders regarding sustainability impacts are communicated to the administrative, management, and supervisory bodies through several channels to ensure informed decision-making. Sustainability performance is regularly reported to management and the supervisory board, including updates on stakeholder feedback, environmental impacts, and ongoing sustainability initiatives. This helps leadership stay aligned with stakeholder expectations.

A dedicated sustainability committee within the management team reviews stakeholder engagement results and provides insights to the administrative and supervisory boards. Stakeholder feedback is also summarized and shared with leadership, highlighting key concerns and recommendations.

The sustainability strategy is periodically reviewed by senior management, with stakeholder input factored into decisions about product innovation, sustainability investments, and operational changes. Direct engagement with stakeholders, such as surveys and meetings, also ensures that leadership hears first-hand concerns.

Finally, stakeholder feedback is incorporated into risk and opportunity assessments, helping management address sustainability-related risks and opportunities in the company's broader risk management framework. This process ensures that Kährs' leadership is well-informed about stakeholder views, supporting decisions that align with sustainability goals and stakeholder expectations.



Beyond Retro Loft White

Stakeholder	Expectations	Kährs Approach
Customers	Our customers, both residential and commercial, are increasingly focused on sustainable products that offer durability, low environmental impact, and aesthetic appeal. We recognize their demand for high-quality, environmental-friendly flooring solutions and have adapted our product offerings to include more sustainable materials, such as recycled plastics. Their interest in product longevity, carbon footprint, and circularity influences our design, production, and innovation processes.	Prioritize customer needs such as sustainability preferences, quality, durability, and design through direct sales, distributors, dealers, and partners. Engagement methods include sales interactions, customer support, surveys, feedback channels, marketing, and sustainability communications.
Suppliers	Suppliers are integral to our commitment to sustainability. They seek partnerships with companies that prioritize responsible sourcing and environmental stewardship. Kährs engages with suppliers to ensure the use of responsibly sourced raw materials and collaborate on sustainable innovations, such as incorporating recycled content in products. Our suppliers' interests in ethical sourcing and environmental responsibility directly impact how we choose and work with them.	Ensure responsible sourcing of raw materials, focusing on compliance with environmental regulations, social responsibility, and ethical practices. Engagement methods include supplier audits, regular communication, and collaboration on sustainable materials and circular economy practices.
Employees	Employees expect a work environment that supports sustainability and ethical business practices. They are interested in being part of a company that values sustainability and offers growth opportunities. Kährs fosters a culture of sustainability, providing training and involving employees in sustainability initiatives.	Foster a culture of sustainability through training, workshops, and internal communications, ensuring alignment with company goals. Employee feedback is vital for continuous improvement.
Investors	Investors are interested in long-term value creation, which includes understanding how Kährs manages sustainability risks and opportunities. They are focused on our financial performance and how we address environmental, social, and governance (ESG) factors. Kährs aligns its strategy with investors' interests by ensuring transparency in sustainability reporting and integrating sustainable practices into the core of our business, which also helps mitigate potential risks related to regulations and market trends.	Provide transparency on financial performance, sustainability goals, and risk management through annual reports, sustainability reports, investor meetings, and shareholder meetings.
Regulatory Authorities	Regulatory bodies expect Kährs to comply with local and international sustainability regulations, including energy efficiency, waste management, and the use of sustainable materials. We ensure that our operations meet these requirements and adapt to evolving regulations, such as the EU Eco-Design Regulation, which is driving us to innovate and meet stricter sustainability standards.	Ensure compliance with environmental regulations and sustainability initiatives through regular communication, compliance reporting, and participation in consultations and dialogues.
Local Communities	Local communities are concerned with Kährs' impact on the environment and its role in creating local jobs and supporting social initiatives. Kährs seeks to minimize its environmental footprint by reducing emissions and waste, while also creating economic opportunities through local employment. We engage with communities to understand their concerns and contribute positively through environmental and social projects.	Support sustainable development by creating jobs, ensuring safe working conditions, and contributing to local environmental initiatives through projects, sponsorships, and employee volunteering.
NGOs and Industry Associations	These stakeholders are focused on environmental protection, social responsibility, and industry-wide sustainability efforts. Kährs aligns its sustainability efforts with these groups by supporting initiatives that promote circularity, responsible resource use, and transparency. We work together on shared goals to improve industry standards and contribute to global sustainability efforts.	Collaborate to share knowledge, support sustainability initiatives, and stay informed about best practices through memberships, industry forums, workshops, and joint initiatives.

Policy Overview

External policies and strategy documents

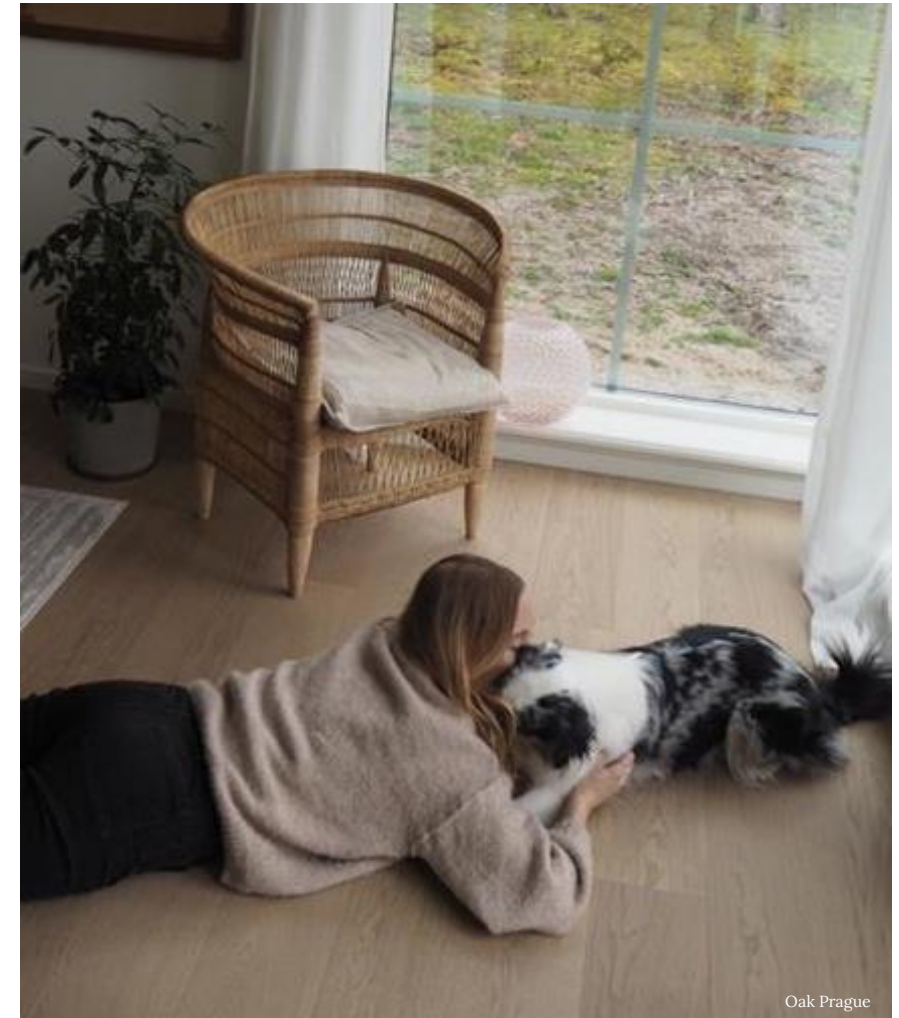
We have several external policies that primarily serve as a framework and guidance for our daily sustainability work, with guidance in design, product development, logistics and supplier processes. Each policy is linkable for further reading.

- [Code of Conduct](#)
- [Environmental policy](#)
- [Human Rights Commitment](#)
- [Health & Safety Policy](#)
- [Diversity, Equity and Inclusion Policy](#)

Internal policies and guiding documents

Internally, we work with several different policies and guiding documents.

- Code of Conduct
- Anti Bribery and Corruption Policy
- Working from home Policy
- Supplier Compliance Policy
- Anti Money Laundering Policy
- Anti Trust Guideline
- Conflicts of interest policy
- Information and Security Policy
- Quality Policy
- Energy Policy



Oak Prague



Environment

Climate Change

TARGETS

Reduce absolute scope 1 and 2 GHG emissions by
95%
by 2030, from the 2020 base year.

Reduce scope 3 GHG emissions by
42%
by 2030, from the 2020 base year.

PROGRESS

Reduced absolute scope 1 and 2 GHG emissions by
77%
in 2024, from the 2020 base year.

Reduced scope 3 GHG emissions by
27%
in 2024, from the 2020 base year.

All Kährs owned production sites transitioned to
100%
consumption of renewable energy sources by the
end of 2024.



Climate Change

At Kährs, we recognize the urgent need to address climate change and are committed to mitigating its impacts through a comprehensive sustainability strategy. Our transition plan, aligned with the Paris Agreement, focuses on reducing greenhouse gas emissions, optimizing resource use, and implementing circular economy practices. By maintaining renewable energy consumption, innovating products, and collaborating with suppliers, we aim to create a sustainable future while driving long-term growth.

Impacts, risks and opportunities

Climate change and the associated impacts, risks and opportunities are significant to Kährs strategy and business model across climate change adaptation, mitigation, and energy consumption.

Policies

The Kährs Climate & Environmental Policy outlines how the company operates to manage the impacts, risks and opportunities related to climate change mitigation adaptation and energy consumption. It is designed to address the key environmental issues that affect our operations globally along the entire value chain. It outlines how Kährs conducts its business in an environmentally responsible manner. The following topics, related to climate change mitigation and adaptation, are covered in the policy:

- Climate Change and GHG Management
- Energy Management
- Embedding Circularity

The policy specifies that to address the impacts, risks and opportunities of climate change mitigation and adaptation, Kährs is committed to achieving net zero emissions across the value chain by 2040. This ambition is aligned to the United Nations’ Paris Agreement and validated by the Science Based Targets Initiative (SBTi). To support this the policy also outlines Kährs commitments to:

- Optimize energy use and transition towards renewable energy consumption across all Kährs production sites.

- Transition to fossil-free fuel in internal transportation in production.
- Develop low-carbon innovations and products internally and collaboratively across the value chain.
- Measure carbon emissions in accordance with the GHG protocol.
- Implementing circularity across the product range.

Sustainability Topic	Impact	Risk/Opportunity
Climate Change Adaptation: Production of wood pellets	A positive impact from the production of biofuel in the form of wooden pellets from the residual material in the wood floor production, offering a source of renewable energy.	Climate change contributes to a potential material financial risk in disruptions to the access of the raw material required (wood).
Climate Change Mitigation: Greenhouse Gas (GHG) Emissions across Scope 1, 2, and 3.	A negative impact from the GHG emissions from our own manufacturing, sourced energy, and activities across the upstream and downstream value chain.	The global, regional, and local pathways towards net zero will likely lead to stricter regulations around GHG emissions is a significant potential financial risk.
Energy Consumption and Mix	Kährs is progressing towards positive impact, through a transition towards renewable energy in all production sites. By the end of FY2024 all Kährs production sites have been powered by renewable energy.	<div>A significant potential risk exists in volatility, unreliability and political forces impacting the costs in energy generation and consumption.</div> <div>That potential risk opens an opportunity for Kährs to offer renewable energy through the production of wood pellets and generate revenue.</div>

Actions

As part of Kährs’ sustainability strategy, a series of actions were achieved in 2024 and planning was conducted to prioritize key actions for the upcoming 3 years to support climate change mitigation.

These actions support Kährs’ work towards the SBTi-validated near-term target to achieve a 95% reduction in GHG emissions from Scope 1 and 2, and a 42% reduction in absolute Scope 3 GHG emissions by 2030. By 2040 Kährs commits to reach net zero and a 100% reduction in absolute Scope 1, 2, and 3 GHG emissions.

2020 was selected as a base year and representative year due to the availability of data to enable the calculations required for GHG emissions inventory. Prior to 2020 data availability was limited and inadequate to provide a representation of GHG emissions associated to the activities of the business.

Achievements 2024	Key Actions 2025-2028	Expected Outcomes
Net-zero target validated by the Science Based Targets initiative	Maintain consumption of renewable energy in Kährs-owned sites	23% reduction of total Scope 1 and 2 GHG emissions by 2030 vs. the base year of 2020
Transition to renewable energy consumption at Kährs’ production site in Białośliwie, Poland	Switch to fossil fuel-free or hybrid fuel types in all owned and leased company vehicles	
Continued transition to either renewable or hybrid vehicles in the owned and leased fleet	Continued product innovation to utilize materials efficiently and evaluate more sustainable alternatives	
New innovative collection of resilient floor, Infinity, produced with 50% to 90% recycled materials	Work with logistics suppliers to reduce GHG emissions related to transport	32%* reduction of total Scope 3 GHG emissions by 2030 vs the base year of 2020 <i>*Further actions are under development and review to reach the 2030 target.</i>
Digitized system to onboard, assess and audit sustainability along the upstream value chain	Collaborate with suppliers to drive GHG emission reductions upstream	
Onboarding a new supplier utilizing renewable energy in production	Implement circular solutions across all product lines to address emissions associated to end-of-life	

Metrics and Targets

Progress against Kährs climate-related targets and policies is evaluated on an annual basis. Energy consumption and the GHG emissions of the group are reported and evaluated annually, which informs the strategy and planning for the upcoming 3 years. The strategy and related targets are then evaluated and reviewed by Kährs management team and the Kährs ESG board, as outlined in the governance process.

Energy Consumption

During 2024 all Kährs production sites transitioned to renewable energy sources. This led to a mix of energy consumption sources during the year. Kährs locations and sites that are leased also continue to consume a mix of energy sources.

Energy consumption and mix has been calculated based on the GHG protocol methodology. Using supplier data and national grid factors where available. Where specific data is unavailable, estimates have been calculated under a conservative assumption that fossil fuels have been consumed.

Energy consumption and mix	MWh
Fuel consumption from crude oil and petroleum products (MWh)	3290.63
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	6325.06
Total fossil energy consumption (MWh)	9615.69
Share of fossil sources in total energy consumption (%)	9.39%
Consumption from nuclear sources (MWh)	24.98
Share of consumption from nuclear sources in total energy consumption (%)	0.02%
Fuel consumption for renewable sources, including biomass (MWh)	16720.21
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	75193.65
Total renewable energy consumption (MWh)	91913.86
Share of renewable sources in total energy consumption (%)	89.72%
Total energy consumption (MWh)	101554.54



New solar panels at Kährs production in Białośliwie, Poland

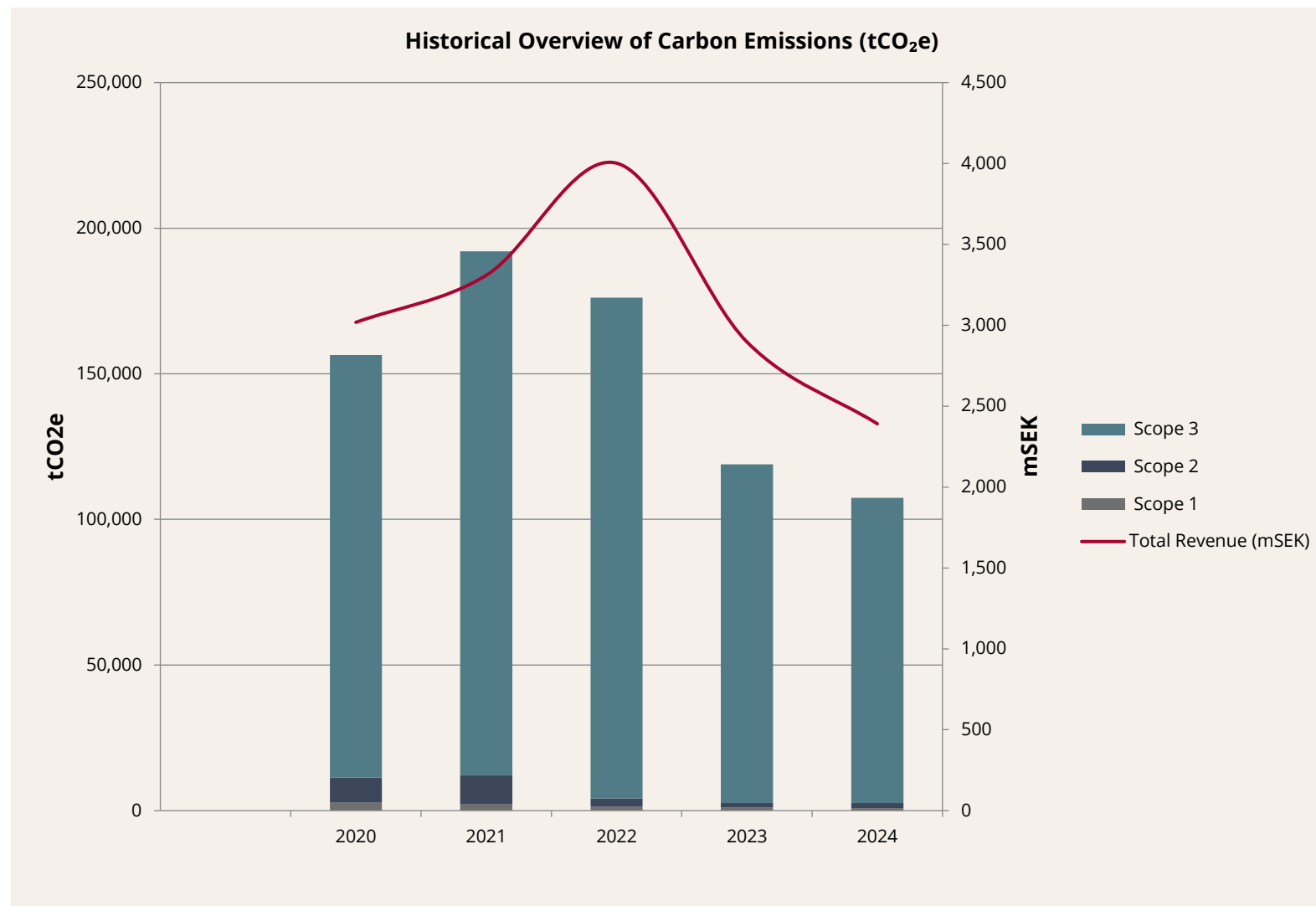
Kährs Greenhouse Gas (GHG) Emissions Inventory

At Kährs we continue our pathway towards net zero, an ambition that has been reviewed and validated by the Science Based Targets Initiative. When looking at the year-on-year comparison, the GHG emissions for 2024 have decreased by 10% in comparison to 2023.

In 2024 we achieved a 77% reduction in Scope 1 and 2 emissions against the 2020 baseline. The share of emissions is mostly attributed to the electricity purchased and consumed, the company vehicles utilized, and the heating and cooling consumed across all Kährs sites. By the end of the FY 2024 all Kährs owned production sites had transitioned to renewable energy, however during the year some sites consumed energy from non-renewable sources. Some office and warehouse sites, leased by Kährs rather than owned, also continue to consume non-renewable energy sources.

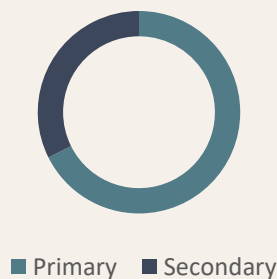
Our most significant emissions occur from the activities occurring across the Kährs value chain. Here Kährs continues to make steady progress, achieving a 27% reduction in Scope 3 emissions against the 2020 baseline, and a step towards our near-term target to reduce this 42% by 2030.

As per previous years, our most significant emissions are attributed to Category 1; Purchase of goods and services, Category 12; End-of-life treatment of sold products and Category 4; Upstream transportation. The decrease in emissions is explained by reductions in the production volumes during FY 2024 alongside improvements in data granularity and methodology when calculating the GHG emissions inventory.



At Kährs we adhere to the GHG protocol methodology for calculating our greenhouse gas emissions. We have a moderate to high confidence in the accuracy of our data. Our calculations encompass the full scope of our downstream and upstream value chain, and we utilize both primary and secondary data sources to gather our emissions data. Employing a bottom-up approach to our estimation methodologies, we are committed to maintaining the highest standards of accuracy.

GHG Emissions Inventory Data Quality



Estimated data calculations are included in Scope 3 Categories 1, 4, 5, and 9. The majority of data has been reported using the activity-based method, with the full split of reporting methods used visualized on the right of this page.

To calculate Kährs' GHG emissions inventory, we use the Position Green carbon accounting software, utilizing a mix of published and supplier-provided emission factors. Each year, we review and update our historical data. These

updates reflect enhancements in external reference data, refined calculation methodologies, and improved data quality. Work to improve data accuracy is continuous, with actions ongoing to enhance data collection and granularity within internal systems, strengthening collaboration with suppliers, and the integration of systems to ensure consistency, reliability, and accessibility.

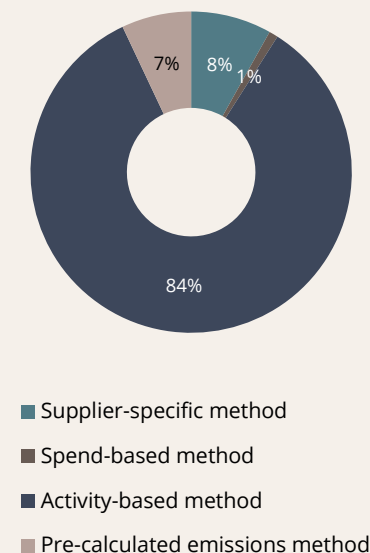
We ensure that significant changes or historical errors in methodology or data quality are applied retrospectively to our carbon inventory and updated in this statement. When updates to methodology or data quality cannot be applied historically due to data access limitations, we document these instances.

The identification of an error in previous years carbon accounting related to the heating consumed by our production site in Satulung, Romania has resulted in an adjustment to how the associated GHG emissions are reported, moving from Scope 2 to Scope 1. The historical inventory has been adjusted to correct this error. Improvements to the methodology have come in the form of updated emission factors and greater granularity of data availability. These changes have not been applied historically, due to the updates not being relevant to the historical inventory or a lack of data. The most significant updates have been with the emission factors related to waste treatment, which has resulted in a decrease in emissions related to waste in our own operations and the end-of-life treatments of Kährs sold products.

During early Q4 2024 a significant change in the organizational structure occurred, with Kährs divesting from its' operations in Russia. Therefore, not all data related to the Russian operations was available to, and did not fall within the remit of, Kährs carbon accounting and sustainability reporting. No GHG emissions related to the

Russian operations have been recorded for Q4. For the preceding quarters (Q1 to Q3), where primary data has been available it has been included, while where it has not been available estimations based on 2023 data have been utilized.

Scope 3 Types of Reporting Methods Used



GHG Emissions Inventory

Scope	Category	2024 (tCO2e)	2023 (tCO2e)	2022 (tCO2e)	2021 (tCO2e)	2020 (tCO2e)
SCOPE 1						
	Stationary combustion	178.34	242.2	724.5	1,399.5	1,247.5
	Company vehicles [excl. electric vehicles]	458.16	816.2	610.6	664.8	1,018.3
	Fugitive emissions	172.74	0	30.3	81.4	569
Total CO2e emissions, Scope 1		809.24	1,058.4	1,365.4	2,145.7	2,834.8
SCOPE 2						
	Purchased electricity (Market-based) [Incl. electric vehicles]	1,263.08	1,094	2,550.4	9,695.5	8,213.3
	Purchased electricity (Location-based) [Incl. electric vehicles]	6,685.76	8,319.37	10,173.1	12,358.6	10,980.7
	Purchased heating (Market-based)	513.25	446.2	228.7	271.9	316.8
	Purchased heating (Location-based)	682.37	444.51	229.7	271.9	316.8
Total CO2e emissions, Scope 2 [Location-based]		7,368.13	8,763.88	10,402.8	12,630.5	11,297.5
Total CO2e emissions, Scope 2 [Market-based]		1,776.33	1,540.2	2,779.1	9,967.4	8,530.1
SCOPE 3						
	Category 1: Purchased goods and services	61,464.74	51,314.27	83,233.4	78,859.6	66,929.8
	Category 2: Capital goods	42.06	113.18	104.1	20	328.5
	Category 3: Fuel and energy related activities, outside of scope 1 & 2	2,943.38	4,681.6	5,396	7,116	5,950.9
	Category 4: Upstream transportation and distribution	13,728.82	17,336.3	32,421.2	35,259.6	24,016.6
	Category 5: Waste generated in operations	121.53	1,350.1	1,728	2,853.3	2,831.2
	Category 6: Business travel	160.57	143.1	88	27.1	63.6
	Category 7: Employee commuting	1,307.82	1,500.3	1,933.8	1,976.4	2,039.9
	Category 9: Downstream transportation and distribution	510.87	976.8	2,092.7	3,682	1,914
	Category 11: Use of sold products	1,668.10	2,384.8	4,656.8	5,011.2	4,823.7
	Category 12: End-of-life treatment of sold products	22,927.23	36,527.2	40,334.2	45,146.7	36,211.8
Total CO2e emissions, Scope 3		104,875.13	116,327.65	171,988.2	179,951.9	145,110
Total CO2e emissions [Location-based]		112,971.99	126,149.93	183,756.4	194,728.1	159,242.3
Total CO2e emissions [Market-based]		107,460.7	118,926.25	176,132.7	192,065	156,474.9

Net-Zero Targets

Kährs has made a public commitment to near-term and net-zero targets, which have been validated by the Science Based Target initiative (SBTi), including FLAG emissions and removals. These targets have been approved by the SBTi.

- Overall Net-Zero Target: Kährs Holding AB (Kährs Group) commits to reach net-zero greenhouse gas emissions across the value chain by 2040.
- Near-Term Targets: Kährs Group commits to reduce absolute scope 1 and 2 GHG emissions 95% by 2030 from a 2020 base year*. Kährs Group also commits to increase active annual sourcing of renewable electricity from 74.5% in 2022 to 100% by 2030. Kährs Group further commits to reduce scope 3 GHG emissions 42% by 2030 from a 2020 base year*.
- Long-Term Targets (Energy & Industry): Kährs Group commits to maintain a minimum of 95% absolute scope 1 and 2 GHG emissions from 2030 through 2040 from a 2020 base year. * Kährs Group also commits to reduce scope 3 GHG emissions 90% by 2040 from a 2020 base year. *
- FLAG: Kährs Group commits to reduce absolute scope 3 FLAG GHG emissions 72% by 2040 from a 2020 base year (includes FLAG emissions and removals).

**Target boundary includes biogenic land-related emissions and removals from bioenergy feedstocks).*





Environment

Pollution

KEY ACTIONS 2024

Measurement of VOC emissions in the wood flooring produced in Nybro, Sweden

750

kg / million square meters

PLAN 2025

Reduce VOC emissions in the wood flooring produced in Nybro, Sweden to

650

kg / million square meters

Research into the possibility of microplastic releases during the use phase of Kährs' resilient flooring

Pollution

At Kährs, we understand the critical importance of addressing pollution and are dedicated to minimizing its impact through a robust sustainability strategy. Our comprehensive plan focuses on reducing emissions, managing waste responsibly, and preventing contamination of natural resources. By leveraging innovative technologies, optimizing our production processes, and collaborating with our supply chain partners, we aim to create a cleaner environment while fostering sustainable growth.

Impacts, Risks and Opportunities

Pollution and its associated impacts, risks, and opportunities are integral to Kährs' strategy and business model. Our approach encompasses pollution prevention, waste management, and resource conservation. By addressing these areas, we aim to mitigate environmental harm, enhance operational efficiency, and capitalize on sustainable growth opportunities.

Policies

Kährs Climate & Environmental Policy outlines how the company operates to manage the impacts, risks and opportunities related to pollution. It is designed to address the key environmental issues that affect our operations globally along the entire value chain. It outlines how Kährs conducts its business in an environmentally responsible manner. The following topics, related to pollution, are covered in the policy:

- Water Management
- Waste Management

Sustainability Topic	Impact	Risk/Opportunity
Pollution of Air	There is a potential negative upstream impact from polymerization processes, where harmful material can be emitted. In Kährs' own operations there is potential low/medium negative impact from VOC chemicals in the production. Also, in the downstream / upstream transportation of products.	A potential risk could arise in changes to regulation and accepted emission levels, requiring in changes to production and operations.
Pollution of Water	Potential negative impacts from upstream plastic and forestry industries which contribute to water pollution. Kährs' operations impact water through log processing and chemical use, albeit with low-risk leakage. Downstream impacts include waterway transportation.	Potential risks may result from exposure to regulatory changes and negative reputation impact. Regulatory changes in availability of water might have impact on Kährs financially.
Energy Consumption and Mix	Potential negative impact from upstream may relate to plastic suppliers contributing to microplastic emissions. In Kährs' own operations, the production of plastic flooring and the use of acrylic paints and oils pose risks of microplastics entering the environment. Downstream, the sale of plastic floors may also lead to microplastic pollution during use and end-of-life.	Potential risks of environmental and health-related issues, legislative changes to tackle problem of microplastics as well negative reputational impact connected to microplastics pollution.



- Minimizing Pollution
- Chemical Management

The policy specifies that to address the impacts, risks and opportunities of pollution Kährs aims to prevent, control, and mitigate the impacts related to pollution in all areas of our operations by:

- Reducing VOC emissions (Volatile Organic Compounds) through advanced technology and process optimization.
- Managing wood dust, plastic dust, and chemical discharges effectively to prevent environmental contamination.
- Ensuring that all environmental impacts, risks and opportunities are measured, reported, and evaluated through continuous monitoring.
- Support and question management of pollution related aspects management in Kährs value chain
- Using chemicals in compliance with EU REACH and other relevant regulations.
- Substituting hazardous chemicals with safer alternatives wherever possible.
- Ensuring that all products meet strict health and safety standards, particularly in flooring and interior environments.
- Collaborating with suppliers to promote safer chemicals throughout our value chain.

- Reducing the use of Substances of Concern (SoC) in manufacturing.

Actions

Kährs has ongoing work in place to mitigate and adapt to potential impacts, risks and opportunities related to pollution. Specifically with focus on reducing VOC-emissions in products as well as seeking the best possible options for incinerating resilient waste in controlled and specialized processes to minimize impact.

To mitigate and adapt to the current and future impacts, risks and opportunities related to pollution across Kährs own operations, the following actions are planned for the FY 2025.

Key Actions 2025		Expected Outcomes
Review cleaning equipment used in production for VOC in air	Study the possibility of microplastic releases during the use phase of Kährs' resilient flooring	Reduce VOC-emissions from our own production operations.
		Better understanding of the risk of microplastic releases during the use-phase of our resilient flooring.
Ensure the maintenance equipment is optimised in VOC-processes	Study waste handling alternatives for resilient waste material within production	Improved process for handling waste related to resilient floor production in our own operations

Metrics and Targets

The policies in place ensure that Kährs’ operations are conducted in a way to minimize environmental impacts. We measure certain metrics related to the impacts of pollution and set targets to measure progress against reducing the impact of our actions in the areas which are deemed material.

Topic	Metric FY 2024	Target FY 2025	Description
Pollution of air: VOC Emissions	750 kg/ million sqm Total non-methane volatile organic compounds (NMVOC) emitted: 2227 kg	650 kg/ million sqm	Total amount of VOC in kg, (purchased in surface treatment products (glue, filling, lacquer, oil) per million square meter flooring in surface treatment department. For the operations in Nybro, Sweden.
Microplastics	N/A	Further research into the impact and potential methodology for measurement.	Floor surfaces wear out during use. This could be led to the generation of microplastics in waste streams. Further tests required to measure potential impact.
Pollution of water	N/A	N/A	Due to low likelihood to potential impact, there is currently no actions in place to address potential pollution of water.



The factory filters in Nybro, Sweden



Environment

Water

Management

KEY ACTIONS 2024

Ongoing work to measure and control water consumption at Kährs production sites

In 2024

52,469 m³

of water was consumed across Kährs owned production sites

In the production based in Nybro, Sweden

50%

of the water withdrawn from the local river is returned to source, following a natural aerobic purification process

PLAN 2025

Continue work to measure and reduce water consumption across all Kährs-owned production sites

Conduct risk assessment for the water requirements related to timber storage at the production site in Nybro, Sweden in case of drought and limited water supplies



Water Management

The consumption, withdrawals and discharges of water are significant to how we at Kährs produce our floors. We recognize the importance of responsible water management in our own operations and are committed to mitigating and adapting to any potential impacts, risks and opportunities. In Kährs own production water is consumed and used for the maintenance of the factory floors, irrigation of timber, and for daily use by employees. Water across global sites is sourced from a combination of municipal sources, groundwater, and freshwater. After use the water is discharged through different treatment methods depending on the location, ranging from sedimentation and vegetative filters to on-site or municipal water treatment plants.

Impacts, Risks and Opportunities

Water resources and their associated impacts, risks, and opportunities are integral to Kährs' strategy and business model. Our approach encompasses water conservation, efficient usage, and sustainable management. By addressing these areas, we aim to mitigate environmental harm, enhance operational efficiency, and capitalize on sustainable growth opportunities.

Policies

Kährs Climate & Environmental Policy outlines how the company operates to manage the impacts, risks and opportunities related to water resources. It is designed to address the key environmental issues that affect our operations globally and along the entire value chain. It outlines how Kährs conducts its business in an environmentally responsible manner. The following topics,

related to water, are covered in the policy:

- Water Management
- Waste Management

Kährs is committed to the responsible use of water resources in our operations and the policy explains how Kährs:

- Annually evaluates water-related impacts, risks, and opportunities, especially in water-stressed areas.
- Reduces total water consumption and seeking innovative water-saving solutions.
- Monitors water usage in categories such as drinking water, ground water and stormwater.

Sustainability Topic	Impact	Risk/Opportunity
Water Consumption and Withdrawals	There is potential negative impact in the upstream from the products Kährs purchases from manufacturers with high water intensity, the data of which are unclear. In Kährs own operations there is a potential negative impact through use of water for protecting logs, cooling and drying processes, and daily consumption from workers.	The risk of water scarcity threatens the viability of future production activities. Foreseeable impacts translating into further risks also include increased water costs, dry climate conditions leading to droughts and low water levels, legal liability and negative reputation impacts. Cost could also be connected to investments needed to decrease usage of water.
Water Discharges	Potential negative impact from Kährs own operations Impact: Kährs has an impact through the discharge of water back into the natural cycle.	Risk since water discharge and related consequences may result in legal liability, regulatory fines and negative reputation impacts. Opportunity to reduce costs by identifying ways of recycling or minimizing water usage/dependency.

The policy ensures that Kährs considers water as a resource responsibly, the relative use of water is minimal currently. The consumption of drinking water is small (18,000 m³) in areas with good status of the water availability. Withdrawal from the river Alsterån in Blomstermåla, Sweden, is normally a small fraction of the total flow of the river, with about 50% passed back through the outflow. Similarly, withdrawal to the factory in Satulung, Romania, is low at around 3,125 m³. The current policy and processes also ensure that the discharge of storm and process water is in small amounts and treated effectively, with the water properties tested annually.

Actions

Kährs has ongoing work in place to mitigate and adapt to potential impacts, risks and opportunities related to water resources. Focus on this has continued in FY 2024, with key actions concentrated on controlling and measuring water consumption.

In FY 2025 planned action involves conducting risk assessment for the timber stored at the Nybro, Sweden production site, located near the Alsterån river. The aim of the risk assessment is to develop a plan to avoid financial risk related to the storage of timber if drought happens near river Alsterån and water is not accessible.

Metrics and Targets

Kährs monitors and measures metrics associated to water resources and evaluates changes to ensure water consumption, withdrawals, and discharges are managed responsibly.

The current policies and actions to monitor, measure, and treat water consumption, withdrawals and discharges responsibly mean that Kährs does not have targets related to water resources. While there are potential impacts, risks, and opportunities associated to water resource current levels are considered not material in our evaluation of materiality.

The key metric measured is water consumption across all Kährs owned-production sites. In FY 2024 across all Kährs sites 52,469.22 m³ of water was consumed. Water withdrawal from the river in Alsterån in Blomstermåla, Sweden varies between 0,1% - 5 % of the total waterflow and 50% of the water withdrawn is returned to the river. The company has established an aerobic purification process and let the water pass through a wetland before entering the river again, which is approved by the local authorities and tested every year. Similarly, stormwater discharge in Nybro passes through a dam for sedimentation and further on water passes through a constructed wetland with grown vegetation. The process water consumed in both the Nybro, Sweden and Satulung, Romania sites are treated through controlled processes in process water cleaning equipment and water is tested annually and information shared with the authorities.

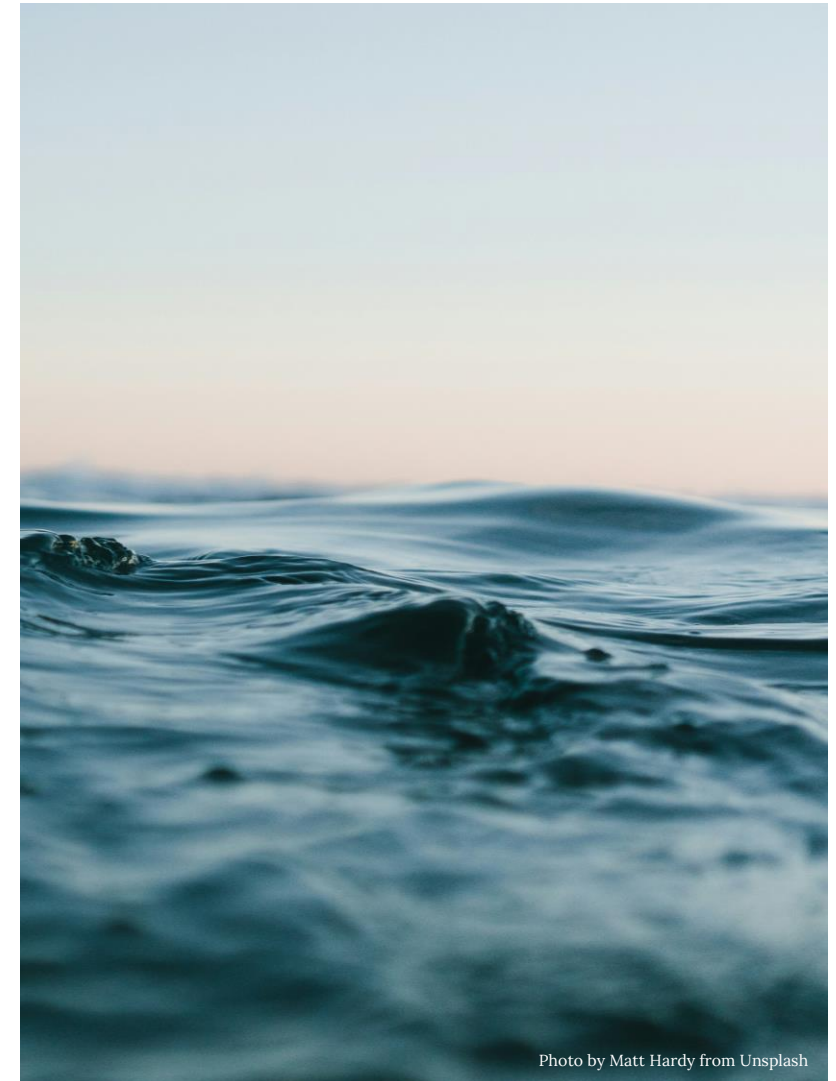


Photo by Matt Hardy from Unsplash

Environment Biodiversity and Ecosystems

TARGETS

Reach a

87%

share of sustainably sourced wood for Kährs
production of wood flooring by 2025

PROGRESS

Total share of sustainably sourced wood was
75%
in 2024

Supported forest owners with the planting of
2400
plants to encourage regeneration

Biodiversity and Ecosystems

Recognizing the vital role of biodiversity and ecosystems, Kährs is dedicated to sustainability through regenerating resources, protecting ecosystems, and enhancing biodiversity. We strive to identify, prevent, reduce, and address potential negative impacts on biodiversity linked to our operations. By responsibly sourcing materials and continuously innovating to do more with less, we aim to foster a positive environmental impact while ensuring the long-term viability of our business.

Kährs strategy and business model is highly connected to biodiversity and ecosystems. Production of wooden flooring is reliant on ecosystem services related to forestry and timber. While where and how timber is harvested can have an impact on biodiversity, local ecosystems, and associated GHG emissions linked to production and transportation. Kährs closely considers these impacts for all wooden floors produced by Kährs and for Kährs products sourced externally from suppliers.

The scope of the analysis has been to identify impacts, risks, and opportunities through workshops with key stakeholders in each production site and with those responsible for sourcing goods. The stakeholders Kährs engage with include internal employees, external suppliers, and local communities.

Within Kährs' transition plan related to biodiversity and ecosystems, the key aims are to responsibly source wood, identify local suppliers to reduce transport distances and geopolitical/regulatory risks, offer a diversified product catalog and, finally, continue to assess Kährs according to TNFD & CSRD and continuously implement updated metrics.



Kährs is aligned to the Kunming-Montreal Global Biodiversity Framework (Target 1 and 10) to reduce the threat of loss of biodiversity and ensure Sustainable Forest Practices to conserve biodiversity by adhering to:

- Sourcing strategy: 87% sustainably sourced wood by 2025.
- Due diligence system: For wood that's not certified or controlled
- FSC® (FSC-C019122) and PEFC (PEFC/05-35-153) chain of custody certified practices in our own production

Impacts, Risks and Opportunities

Biodiversity and ecosystems are crucial to Kährs' operations and sustainability strategy. Material impacts, risks, dependencies, and opportunities were identified and assessed across Kährs own production sites and in the upstream and downstream value chain. A double materiality assessment was conducted through research and workshops. Across each site and function related to biodiversity and ecosystems, a LEAP (Locate, Evaluate, Assess, and Prepare) workshop was also conducted to further identify and evaluate impact, risks, and opportunities.

Kährs has production sites located in various regions, and we actively assess whether any of these sites are near or within biodiversity-sensitive areas. We recognize the importance of preserving biodiversity and take steps to mitigate any potential negative impacts our activities might have on these sensitive areas. Currently, none of our primary production sites are located directly within high-risk biodiversity-sensitive areas, such as protected nature

reserves or ecologically fragile regions.

However, we are aware of the potential indirect impacts that our operations may have on local ecosystems, particularly in areas where we source raw materials or conduct manufacturing activities. The upstream timber supply chain poses potential negative impacts, such as biodiversity loss from clear-cutting, habitat alteration, and soil degradation. These practices can drive biodiversity loss, leading to increased costs from regulatory requirements, legal liabilities, and reputation management.

While land-use change impacts are limited due to Kährs' sustainable forestry policies, transportation can spread invasive species, further threatening biodiversity. Additionally, the production process relies heavily on ecosystem services, making disruptions a significant financial risk. By addressing these challenges, Kährs aims to mitigate environmental harm and capitalize on sustainable growth opportunities.

Sustainability Topic	Impact	Risk/Opportunity
Biodiversity Loss: Direct exploitation	There is potential negative impact from the upstream value chain supplying timber to Kährs. Clear cutting for forestry can cause large scale biodiversity loss, alter habitats and increase soil degradation. Wood flooring production has a significant dependency on this raw material, which might drive biodiversity loss.	Potential risks in increased costs from regulatory requirements, legal liabilities, and reputation management from irresponsible forestry practices.
Biodiversity Loss: Land-use change	Potential negative impact from the upstream value chain, albeit limited, due to Kährs role as a stakeholder in the forestry industry. Impact as limited due to our policies and processes to ensure sustainable forestry practices.	Potential risk from increased costs related to regulatory requirements and legal liabilities.
Biodiversity Loss: Invasive alien species	Transportation in Kährs' upstream value chain and own operations can spread invasive species, particularly through wood packaging and pallets. Poor forestry practices and deforestation also contribute to this issue.	Potential risk arises from a spread of invasive species, such as bark beetles, that result in a shortage of required wood to produce Kährs flooring.
Ecosystems Services	The production process of forestry is extremely vulnerable to disruption, and the degree of protection offered by the ecosystem service is critical and irreplaceable for the production process, and there is a high quantity of the ecosystem service required for the production process	Represents a potential financial risk for Kährs, since we are dependent on the ecosystem services that are supplying and processing raw material.

Policies

Kährs Climate & Environmental Policy outlines how the company operates to manage the impacts, risks and opportunities related to biodiversity and ecosystems. It is designed to address the key environmental issues that affect our operations globally along the entire value chain. It outlines how Kährs conducts its business in an environmentally responsible manner. The following topics, related to biodiversity and ecosystems, are covered in the policy:

- Climate Change and GHG Management
- Protecting Biodiversity
- Minimizing Pollution
- Embedding Circularity

The policy and topics within it, relate to Kährs contribution to protecting biodiversity and ecosystems by:

- Adhering to the Kunming-Montreal Global Biodiversity Framework and aligning with the EU Biodiversity Strategy for 2030.
- Sourcing wood and wood materials from responsibly managed forests.
- Avoiding sourcing from areas sensitive to biodiversity and working with local communities to protect ecosystems.
- Supporting regenerative forestry and promoting biodiversity through responsible land management.

Kährs is committed to respecting several third-party standards and initiatives related to biodiversity and ecosystems through the implementation of its policies. These include ISO 14001, EUTR, and prominent chain of custody schemes.

Actions

Kährs has concluded that implementing biodiversity mitigation measures is necessary to reduce any potential negative impacts on biodiversity and ecosystems, particularly in relation to our operations and supply chain activities. While we do not operate directly in high-risk biodiversity-sensitive areas, we acknowledge the indirect effects that production, raw material sourcing, and waste management can have on local ecosystems. To mitigate these impacts, we have put in place several measures aimed at minimizing our environmental footprint and promoting biodiversity conservation.

Kährs is dedicated to mitigating and adapting to the impacts, risks, and opportunities related to biodiversity and ecosystems. We work closely with forest owners to understand practices when sourcing timber, building relationships based on mutual knowledge sharing to ensure actions align with local stakeholders.

Kährs only sources wood products and timber from responsible sources in compliance with the key timber regulations. Our due diligence system ensures that all wood is sourced legally and is not originating from controversial sources. We support the responsible forestry development by prioritizing wood that meets the requirements set by FSC® (Forest Stewardship Council® license FSC-C019122) and/or PEFC (Program for Endorsement of Forest Certification (license PEFC/05-35-153 license PEFC/05-35-153) chain of custody certification schemes.

Our efforts in FY 2024 have focused on supporting sustainable forestry practices and enhancing biodiversity. Moving forward, we have outlined key actions to further our commitment to responsible forest management and ecosystem protection. In FY 2024 Kährs continued to provide a supplement to support forest owners with the replanting of oak trees, which supported the planting of 2300 plants.

Key Planned Actions 2025

Continued support for forest owners to replant oak trees to support reforestation and biodiversity.

87% sustainable sourced wood by 2025 to ensure wood supplies are managed according to sustainable forestry practices and traceability that support biodiversity and ecosystems, as well as enhancing Kährs reputation and compliance.

Alignment to EUDR in 2025 to ensure legal compliance, market access, and enhancing Kährs reputation through a demonstration of commitment to sustainability.

Prioritizing Swedish timber supply, with measurable metrics and targets and to be defined. This will help reduce carbon footprint associated to logistics, support the local economy, and ensure the supply of high-quality, traceable materials that meet local standards.

Metrics and Targets

Kährs measures its impact on biodiversity and ecosystems primarily through the share of sustainably sourced wood used in its wood flooring production. In FY 2024, Kährs achieved a 75% share of sustainably sourced wood. This fell short of expectations due to timber from Kährs' Russian operations no longer qualifying for FSC® or PEFC certification. However, in quarter 4 of 2024, Kährs divested its Russian operations, which is expected to rebalance the share of sustainably sourced wood and set a clear path towards the 2025 target.

The target for FY 2025 is to source 87% sustainably sourced wood, defined as meeting the requirements set by the FSC®-certified, PEFC certified, FSC® controlled wood, or PEFC controlled sources chain of custody certification schemes, across all Kährs-owned production sites. This target aims to minimize potential negative impacts associated with timber sourcing by ensuring third-party assurance of timber supplies. The target is informed by the Kunming-Montreal Global Biodiversity Framework and developed in alignment with our relationships with local forest owners and internal stakeholders.

The scope of this methodology involves all Kährs supplies of wood as a raw material in all Kährs owned and operated sites. The metric and progress against the target is measured annually.

To address supplies of wood that do not fall within the target, we ensure that all supplies of wood into Kährs adhere to Kährs Due Diligence Systems.



Logs on site in Nybro, Sweden

The general objectives of Kährs Due Diligence System for sourcing timber are to:

- Ensure that all raw materials sourced through our supply chain are not contributing to deforestation or the conversion of natural ecosystems. All wood used in Kährs products is sourced from responsibly managed forests which do not contribute to deforestation.
- Enforce strict requirements on all suppliers to ensure that wood which enters Kährs supply chain is responsibly sourced.



Environment

Circular Economy

KEY ACTIONS 2024

New resilient floor, Infinity. Made from
50% - 90%
recycled materials

Creation and implementation of a
**Sustainability
Scorecard**
used in the innovation and R&D processes within
Kährs

PLAN 2025

Develop and adopt circularity targets

Circular Economy

Kährs commitment to circularity starts with offering flooring solutions that are long-lasting, timeless, and of high quality. Through ongoing innovation and collaboration, we continuously focus on responsible sourcing, minimizing waste, and extending the lifespan and value of the materials we use, with an ambition to offer circular solutions across all our floors by 2030.

Impacts, Risks and Opportunities

Material impacts, risks, dependencies, and opportunities were identified and assessed across Kährs own production sites and in the upstream and downstream value chain. A double materiality assessment was conducted through research and workshops. Resource inflows, outflows, and waste are measured using a variety of data from both internal systems and upstream and downstream value chain stakeholders.

Policies

Kährs Climate & Environmental Policy outlines the ambition to drive sustainability through circular economy principles. The following topics are covered in the policy, and all relate in some ways to addressing, mitigating, and adapting to the impacts, risks and opportunities of Resource Use and Circular Economy:

- Climate Change and GHG Management
- Energy Management
- Water Management

Sustainability Topic	Impact	Risk/Opportunity
Resource Inflows	Kährs' upstream value chain poses potential negative impacts due to the purchase of significant volumes of wood and virgin plastic for production. However, the circular economy is a key focus for Kährs and its stakeholders, offering positive potential through the expanded use of recycled materials in products.	Kährs' reliance on virgin materials exposes it to financial risks from new regulations, fines, and price volatility in the supply chain. Using more recycled materials could mitigate these risks, meet customer expectations, and enhance Kährs' reputation for providing sustainable flooring.
Resource Outflows	Kährs is continuously working to make its products more circular and reusable. While progress has been made with wood flooring, there are still challenges with non-wood products. All our floors have a medium to long lifespan, if properly maintained. Some plastic products are designed for recycling. However, product packaging still has a potential negative impact.	There is a potential opportunity to meet increased customer expectations for circular products. Kährs contributes to circularity with repairable, durable and high-quality flooring. Additionally, the opportunity to find ways to recycle material to larger extent and perhaps re-use in own operations could also align to raised customer expectations.
Waste	Potential negative impacts related to waste among Kährs suppliers include production waste from polymerization, chemicals used in production, and ready-made floors. In Kährs' own operations, waste from production processes, chemicals, and residuals can have significant impacts. Downstream, waste from packaging, plastic wrapping, and end-of-life treatment of Kährs floors also poses potential negative impacts.	There is potential risk due to Kährs' generating waste with potentially toxic implications. Financial risks result from environmental and health-related litigations, regulatory fines and negative reputational impact.

- Waste Management
- Protecting Biodiversity
- Minimizing Pollution
- Chemical Management
- Embedding Circularity

Key to embedding circularity at Kährs, the policy outlines a focus on:

- Prioritizing renewable and recycled materials in our products.
- Ensuring that products are designed to be durable, repairable, and recyclable.
- Collaborating with industry stakeholders to promote circularity across the value chain.
- Developing strategies for the end-of-life management of products, ensuring they can be recycled or repurposed in a circular model.
- Reporting on circular economy initiatives transparently and in alignment with EU Eco-design regulations.

Actions

Kährs conduct a variety of activities related to circularity. Currently this has not been summarized into a separate action plan but has been detailed in other topics areas.

There are ongoing circular flows that exist within Kährs

production processes to minimize waste and maximize resource use.



Circular Flows

Manufacturing and selling wood pellets as biomass energy source from the byproduct (typically waste) of wood generated in the wood flooring production in Nybro, Sweden and Satulung, Romania.

Collecting and closed loop recycling the plastic byproduct generated in production of resilient flooring at Kährs' Ikaalinen, Finland factory.

Making repaired and refurbished wood flooring produced in the Nybro, Sweden factory available for staff purchase that initially fails customer-facing quality checks.

Innovative LVT-alternative, Kährs Aware, made from bio-based materials and eligible for takeback and closed-loop recycling.



- In 2024 new circular initiatives contributed to increasing our focus on circularity:
- Collection of installation off-cuts related to PVC-Free flooring in the Swedish market. Working alongside The Swedish Flooring Trade Association (GBR), who facilitate the collection, sorting and transportation of the off cuts in the downstream value chain, back to Kährs’ factory in Ikaalinen, Finland.
 - Development of a new Resilient flooring product, utilizing an increased share of recycled raw material (50%-90% recycled plastic). This is to offer customers a product with an increased share of recycled material in its’ composition and reduce the carbon footprint of products developed.
 - Creation and implementation of the Kährs Sustainability Scorecard. An internal tool to evaluate sustainability and circularity of Kährs products. This tool will help us assess product design, material choices, and manufacturing processes to ensure we meet sustainability goals and align with regulations, such as the EU Eco-Design Regulation.
 - Identification and selection of new supplier for LVT that utilizes renewable energy in production, a share of recycled material in production, and is open to circular flows of used products at end-of-life.

- In our Sustainability Strategy for 2025-2028, there are several key actions planned to support greater circularity and contribute to Kährs progress in sustainability. These include:
1. Increasing the share of recycled and bio-based materials in the composition of flooring products to reduce the carbon footprint of Kährs products and offer customers products with lower climate impact.
 2. Developing end-of-life circular solutions to close the loop across all flooring products by 2030 to help Kährs differentiate in the market.
 3. Define metrics and targets related to circularity by 2025, to better measure progress and contribute towards Kährs pathway to net zero.

Metrics and Targets

Currently at Kährs we can measure the volumes associated to resource inflows, outflows, and waste. However, measurable targets and KPIs related to resource use and the circular economy are still to be defined. The process to develop and define these targets will occur in FY2025.

Resource Inflows

Data on resource inflows is gathered from internal ERP systems to understand what quantity of raw materials are purchased. In some cases, where data is unavailable, conversion factors are used to calculate weight based on historical data points. This average-data method is used to calculate Kährs carbon footprint. The raw material resource inflows in FY 2024 are:

Material/Product	Weight (tons)
Chemicals	1934
Minerals	1874
Packaging	1017
Plastic (as a raw material)	1287
Wood (as a raw material)	84966

Resource Outflows

Kährs offers customers a few categories of flooring solutions specified for different use cases and markets. All products align to our ambition to offer flooring solutions that are long-lasting, timeless, and of high quality. And are packaged responsibly with a combination of cardboard and plastic film to ensure quality is not negatively impacted during the transportation of goods. The ambition for FY 2025 is to develop a metric to consistently represent the volumes of product outflows.

Waste Generated in Operations

In Kährs own operations best efforts are taken to minimize and reduce waste. In the wood floor production in Nybro, Sweden, Satulung, Romania, and Białośliwie, Poland the key waste streams are related to production off-cuts, wood chips, and saw dust from the production of wood flooring. The remaining production waste is collected and sorted to ensure the most appropriate waste treatment is conducted.

In the resilient floor production in Ikaalinen, Finland plastic off-cuts and spillovers from the production process are collected and recirculated into production to minimize waste of raw material. The remaining production waste is collected and sorted to ensure the most appropriate waste treatment is conducted. Other waste from Kährs' offices and working areas are sorted and collected by local waste management firms to ensure as little as possible is diverted to landfill and disposal.

In this table a breakdown of the waste generated and treated provides an overview of how we measure and address the potential impacts, risks and opportunities associated to waste.

Waste Category and Treatment	Weight (tonnes)
Total amount of waste generated [tonnes]	425.33
Total Amount of Waste Diverted from Disposal [tonnes]	394.9
- Recycling [tonnes]	247.5
- Other recovery [tonnes]	147.4
Non-hazardous waste [tonnes]	394.9
Total Amount of Waste Directed to Disposal [tonnes]	30.43
- Incineration [tonnes]	21.2
- Landfill [tonnes]	9.23
- Other disposal [tonnes]	0
Hazardous waste [tonnes]	21.2
Non-hazardous waste [tonnes]	9.23



Samples and color experiments for Kährs resilient floors



Social

Own Workforce

TARGETS

Achieve a temperature score of

8

By 2027 in our employee satisfaction tool
Winnigtemp

Building a Future-Ready Management Team with

35%

women by 2028 driving Innovation, Diversity, and
Inclusive Leadership

PROGRESS

We have a current temperature score of

7.3

We will continue to strive for improvement by
fostering a supportive and engaging work
environment

As of 2024, we're proud to have reached

22%

women in our management team, marking a key
milestone in our commitment to inclusive leadership

Own workforce

At Kährs Group, we are committed to creating a work environment built on respect, fairness, and well-being for all employees. We believe every individual deserves to be treated with dignity, and we have zero tolerance for behavior that undermines this principle. Our goal is to ensure a workplace where health, safety, and overall well-being are prioritized, and employees feel valued and supported.

We ensure that our employees' terms of employment meet or exceed the minimum standards set by national legislation and international frameworks, such as ILO conventions, to maintain a safe and healthy work environment. This commitment helps us create a supportive workplace where everyone can thrive.

Kährs Group strives to be an attractive employer, able to recruit and retain top talent in a competitive labor market. We understand the importance of clearly defining our values and fostering a positive company culture. Regular feedback and engagement help us stay connected with our workforce, celebrate our strengths, and address areas for improvement.

Equality and diversity are fundamental to our success, and we are dedicated to ensuring that all employees have equal opportunities to grow and succeed. By promoting an inclusive and supportive environment, we empower every individual at Kährs Group to reach their full potential.



Quality assurance in Kährs' factory in Nybro, Sweden



A Kährs colleague in Nybro, Sweden

Impacts, Risks and Opportunities

The following findings from Kährs' double materiality assessment focus specifically on the company's workforce, examining key sustainability topics that directly impact employee well-being, engagement, and organizational success. This analysis identifies both the risks and opportunities associated with crucial factors such as health and safety, gender equality, training and development, measures against workplace violence and harassment, and diversity. By addressing these areas, Kährs can strengthen its commitment to creating a supportive and inclusive work environment, mitigate potential risks, and unlock opportunities to enhance employee satisfaction, retention, and overall performance. These findings serve as a roadmap for Kährs to further align its workforce strategies with sustainable practices that promote long-term growth and a positive company culture.

Subject	Impact	Risk/Opportunity
Health and Safety	Manufacturing poses risks of employee injuries, but promoting health and safety improves engagement, productivity, and retention.	Risk: Legal liabilities and reputational damage due to non-compliance. Opportunity: Robust health and safety measures enhance retention, reduce downtime, and ensure compliance.
Gender Equality and Equal Pay	Gender equality challenges exist, impacting motivation, engagement, and leadership diversity.	Risk: Legal liabilities and hiring/retention challenges from unequal pay and opportunities. Opportunity: Gender equality improves employee engagement and company reputation.
Training and Skills Development	Training boosts job performance, safety, and engagement, fostering a versatile workforce and innovation in R&D and sustainability.	Opportunity: Increased employee satisfaction, reduced incidents, and workforce stability. Supports long-term growth, reduces legal liabilities, and strengthens company culture.
Measures Against Violence and Harassment	Kährs implements policies to prevent harassment and violence, ensuring a safe work environment.	Risk: Fatigue, stress, and potential labor disputes from harassment. Negative impact on reputation and hiring. Opportunity: A safer, respectful environment improves productivity and retention.
Diversity	Focus on diversity and inclusion in hiring and retention, fostering a positive work environment.	Risk: Perceived lack of diversity could deter talent and affect retention. Opportunity: Enhanced diversity initiatives drive innovation, improve company culture, and boost performance.

Health and Safety

At Kährs Group, we are deeply committed to the health, safety, and well-being of our workforce. Our Health and Safety Policy is designed to exceed global safety standards, national legislation, and ILO conventions, ensuring that all employees work in a safe and supportive environment. We take proactive measures, such as conducting regular risk assessments, investigations, and safety initiatives, to identify potential hazards early and eliminate them before they impact our workforce.

Our commitment to health and safety goes beyond physical protection—it extends to fostering a culture of fairness, openness, and inclusion. We empower employees to take ownership of their own safety and the well-being of their colleagues, ensuring that everyone plays a role in creating a safe workplace. To support this, Kährs offers wellness programs, medical check-ups, and rehabilitation services to address health concerns early, focusing on both mental and physical well-being.

Kährs' Health and Safety Policy also aligns with our broader sustainability goals, including efforts to reduce environmental impacts such as greenhouse gas emissions. By integrating sustainability with employee well-being, we aim to not only meet legal obligations but also create a thriving work environment that supports the long-term success of our workforce and the company. Through systematic risk management, strict compliance with legal safety standards, and a focus on wellness, we strive to minimize workplace incidents while promoting a culture of responsibility.

At Kährs, we are proud to provide a workplace where employees feel valued, supported, and empowered to contribute to the company's long-term success in a safe,

inclusive, and healthy environment.

Achieve a **LTIFR** of

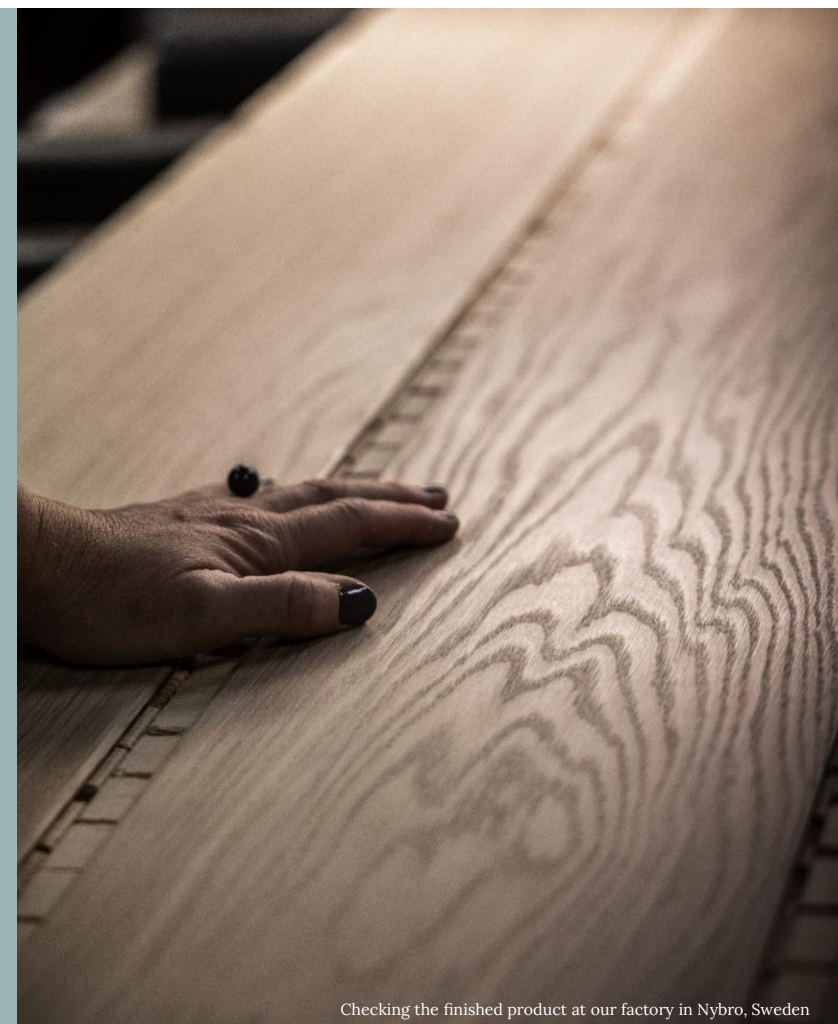
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by 2027 through continuous safety improvements, employee training, and proactive risk management

We have a current progress of

6.1

Efforts will continue through enhanced safety protocols, employee training, and proactive risk management.



Checking the finished product at our factory in Nybro, Sweden

Engaging With Our Workforce

At Kährs Group, we prioritize engaging with our workforce throughout the entire employee lifecycle, from recruitment to exit. Our approach emphasizes clear communication, continuous feedback, and ongoing support, ensuring employees feel valued and connected to our mission. Engagement occurs through onboarding, performance reviews, surveys, focus groups, and involving employees in decision-making.

Employee engagement happens at different stages, with a focus on building trust and aligning individual goals with company objectives. During recruitment and onboarding, we communicate our company culture, expectations, and benefits. Throughout employment, regular check-ins, performance reviews, and career development discussions help us stay connected. Employees actively participate in feedback through surveys and focus groups, and we gather insights through exit interviews to continuously improve.

We also maintain a positive and respectful workplace culture by addressing employee concerns effectively. Kährs provides anonymous reporting tools and regular feedback surveys, offering employees safe spaces to raise issues without fear of retaliation. Tools like WhistleB, Winningtemp, and WIA Global ensure transparency and accountability, while HR takes prompt action to assess and resolve grievances. Serious issues are escalated to the CEO and Board of Directors, with follow-ups to ensure satisfaction.

Kährs is focused on improving employee engagement using the Employee Net Promoter Score (eNPS) and Winningtemp metrics. Winningtemp allows us to track engagement and well-being in real-time, enabling us to address concerns promptly. These efforts aim to enhance workplace culture,

boost retention, and attract new talent, creating an environment where employees feel supported and valued.

Achieve a temperature
Score of

8

By 2027 in our employee
satisfaction tool
Winningtemp

We have a current
temperature score of

7,3

We will continue to strive
for improvement by
fostering a supportive and
engaging work
environment

Achieving a score of

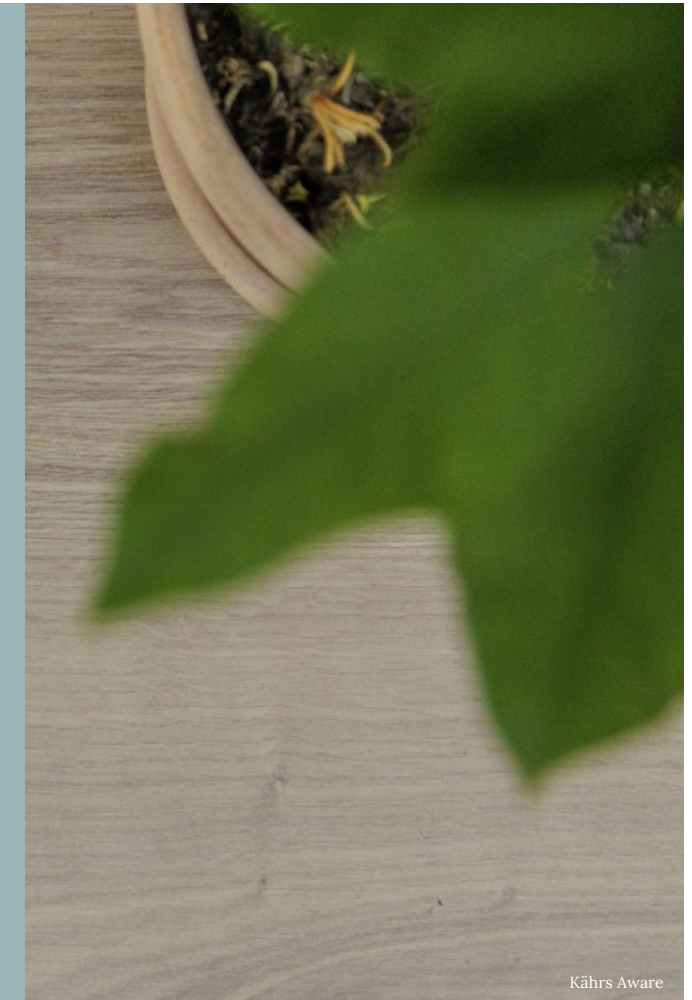
+13

In eNPS measurements by
2027 to Build a Stronger,
More Engaged Workforce

As of 2024, with an eNPS
score of

-24

we're focused on using
this insight to drive
positive changes and
foster a more engaged
and supportive workplace.



Diversity, Equity and Inclusion

At Kährs, we are committed to fostering a culture of gender equality across all aspects of our operations. We believe that a diverse and inclusive workforce, where all individuals are treated equally regardless of gender, is essential for the success and growth of our company.

Our approach to gender equality includes ensuring equal opportunities for all employees, regardless of gender, in recruitment, career advancement, pay, and benefits. Through transparent recruitment processes and unbiased performance evaluations, we strive to eliminate any form of gender-based discrimination or bias.

We are also focused on addressing gender pay gaps, ensuring that all employees receive fair and equal compensation for their work. Regular reviews of our compensation policies and practices help us maintain fairness and transparency.

In addition, we promote work-life balance for all employees, recognizing that supporting personal and professional life is key to fostering gender equality. Flexible working arrangements and parental leave policies are in place to support both men and women in balancing their work and family responsibilities.

Building a Future-Ready
Management Team with

35%

Women by 2028, Driving
Innovation, Diversity, and
Inclusive Leadership

As of 2024, we're proud to
have reached

22%

women in our
management team,
marking a key milestone in
our commitment to
inclusive leadership

Driving a Culture of
Inclusion, Respect, and
Equality with

100%

of Our Team Trained in
DE&I by 2024

In 2024, we've successfully
achieved

60%

DE&I training across our
team, demonstrating our
commitment to a
workplace rooted in
diversity, equity, and
inclusion



Social

Workers in the Value Chain

TARGETS

100%

of our suppliers covered by assessments and compliance monitoring by 2026

PROGRESS

Received responses from

80%

of main suppliers

Workers in the Value Chain

At Kährs, we recognize that the people who contribute to our value chain—from raw material sourcing to final production—are central to our business. We are committed to promoting fair labor practices, protecting human rights, and mandate safe, respectful, and inclusive working environments across all levels of our supply network.

Our approach begins with strong foundations: the **Kährs Code of Conduct**, **Human Rights Commitment**, and **Supplier Compliance Policy** all establish clear expectations for how workers should be treated. These documents are aligned with international standards such as the **UN Guiding Principles on Business and Human Rights (UNGPs)** and the **ILO Declaration on Fundamental Principles and Rights at Work**.

Kährs engages directly and indirectly with workers throughout the value chain using a multi-layered strategy:

- **Regular Supplier Self-Assessments** is a key component of Kährs' risk management approach, providing essential information on labor conditions throughout our value chain.
- **Direct audits, third-party audits and certifications provide assurance** of supplier compliance with fair labor practices and support ongoing improvement actions.
- An **anonymous whistleblower mechanism**, Whistle-B, empowers workers to report violations safely and confidentially.
- In cases where issues are identified, Kährs works with suppliers to implement **corrective action plans**, promoting long-term improvement over punitive measures.



A sawn log at our factory in Nybro, Sweden

We also prioritize **ongoing engagement** with suppliers and value chain workers. This includes pre-contractual assessments, operational monitoring, and collaboration with third-party organizations, certification bodies, and NGOs. Our aim is to include the voices of even the most vulnerable or marginalized workers, particularly in high-risk sectors or regions.

To further enhance our efforts, Kährs has implemented a **Supplier Relationship Management (SRM) system** that strengthens how we assess, monitor, and support suppliers, especially with regard to labor practices. Our long-term goal is to ensure that by 2026, 100% of our suppliers are covered by our worker-focused assessments and compliance monitoring.

Through transparency, accountability, and collaboration, Kährs strives to create a value chain where all workers are treated with dignity and respect, and where human rights are not just protected, but actively promoted.

Kährs recognizes the importance of addressing sustainability issues across its value chain, understanding that certain practices within its supply network carry inherent risks that could impact both individuals and the company. These risks include concerns around secure employment, working time, adequate wages, health and safety, workplace violence and harassment, diversity, and child labor.

To manage these risks, Kährs maintains a strong commitment to ethical sourcing, transparency, and responsible supply chain management. The company works closely with suppliers—particularly in higher-risk regions such as China.

Although these risks are present, Kährs assesses the financial impact to be minimal. This is largely due to well-established relationships with suppliers, effective monitoring systems, and proactive engagement. For example, while child labor presents a potentially high-impact risk, its scope is limited, and the likelihood of occurrence is considered low. Similarly, areas such as health and safety or collective bargaining may pose localized challenges, but do not significantly threaten Kährs' overall financial stability.

Nonetheless, Kährs remains vigilant. The company continues to prioritize the well-being of workers across its global value chain and seeks to mitigate social and ethical risks wherever they arise. Its approach combines compliance with ongoing dialogue, aiming to support fair and safe working environments throughout its operations.

Topic	Impact	Risk/Opportunity
Employment & Wages	Supplier risks (e.g., China, forestry, plastics)	Low financial/reputational risk; managed via supply chain
Freedom of Association	Restricted in China	Minimal financial risk; limited operational impact
Health & Safety	High-risk work in raw material extraction	Low financial impact; possible regulation-related cost changes
Harassment	Risk across global supply chain	Low financial impact; potential reputational damage
Diversity	May be undervalued in value chain	Low financial risk; mostly reputational
Child Labor	Some risk in China; strong monitoring in place	High impact potential, but low likelihood due to controls

A Transparent Supply Chain

At Kährs, we believe that transparency is essential for building a responsible and sustainable supply chain. Being open about how we operate—across our suppliers, our customers, and our stakeholders—helps us foster trust and ensure that we’re making a positive impact.

In 2024, we took a significant step forward by implementing our **Supplier Relationship Management (SRM) system**, provided by **Kodiak**. This system enables us to monitor and manage our supplier relationships more effectively, offering deeper insights into sustainability risks and opportunities for improvement. With Kodiak’s technology, we have achieved an **80% response rate** from our main suppliers, demonstrating their commitment to transparency and our shared sustainability goals.

In our work to analyze and evaluate our suppliers, we have chosen to apply a limitation in the selection, due to the large number of small suppliers, our focus is placed on the main suppliers who represent the greatest potential impact on our operations. We have therefore chosen to include suppliers that combined account for approximately 90% of our total purchasing spend. In addition, we have focused on suppliers that either; externally manufacture finished products for us, or supply materials to our own production sites. This limitation enables us to concentrate on the supplier relationships that are most critical to our value chain, quality, and delivery performance.

Kodiak is a leading provider of digital solutions for supply chain management with a platform designed to simplify the process of collecting, analyzing, and managing supplier data, making it easier for companies like Kährs to engage with suppliers, monitor compliance, and drive continuous improvement. The partnership with Kodiak strengthens our



from our **Due Diligence and Monitoring Assessments (DMA)** to ensure we’re staying on top of potential risks and identifying areas for improvement.

- **Third-party certifications:** We track whether our suppliers’ operations or products are third-party certified

- **Other key factors:** We also collect data on various other factors, including supplier compliance with our Code of Conduct, human rights standards, and environmental practices.

This data enables us to take a proactive approach to managing our supply chain, identifying and mitigating risks before they become issues. By actively engaging with our suppliers and monitoring their progress through Kodiak’s SRM system, we continue to strengthen our commitment to a transparent and responsible supply chain. This is a crucial step as we work toward achieving our long-term sustainability goals.



Governance

TARGETS

100%

Coworkers trained in compliance by 2025

100%

Coworkers trained in ESG by 2025

PROGRESS

100%

of coworkers trained in compliance in 2024

60%

of coworkers trained in ESG in 2024

Sustainability Governance

Sustainability-related topics are evaluated by committees, the management team, and the board once per quarter. The audit committee is informed about sustainability-related topics by the sustainability, risk management, and compliance teams. These updates include progress on sustainability goals, key risks, compliance with regulations, and the implementation of due diligence processes. The committee receives detailed reports and presentations on the effectiveness of policies, actions, and metrics adopted to address sustainability issues. This includes an assessment of progress toward established targets, such as carbon reduction goals or diversity initiatives. The information is reviewed by the executive team before being presented to ensure accuracy and alignment with corporate strategy,

allowing the audit committee to evaluate the impact of these efforts and make informed decisions.

The administrative, management, and supervisory bodies play a crucial role in balancing the impacts, risks, and opportunities associated with the company's strategy, major transactions, and risk management processes. They ensure that strategic decisions are aligned with long-term objectives, that major transactions are thoroughly assessed for both benefits and risks, and that an effective risk management process is in place. Throughout this process, they carefully weigh trade-offs to ensure decisions support the overall health and growth of the company while managing the risks involved.



Incentive Mechanisms

Progress in sustainability is measured by a selection of key performance indicators (KPIs) and linked to the incentive schemes for key management roles that directly impact sustainability efforts across the company. The metrics linked to the KPIs are integrated into performance benchmarks and the remuneration policies for those key management roles. These metrics are used to ensure that sustainability objectives are aligned with the company's overall goals. Key management is incentivized based on their ability to achieve sustainability targets, such as reducing environmental impact, improving energy efficiency, advancing sustainable product development, and ensuring positive working conditions for Kährs' own workforce. Currently the metrics represent a 20% proportion of the variable remuneration and are measured by:

- Employee Net Promoter score for the entire management team.
- Reductions in GHG emissions across Scope 1, 2, & 3 for specific individuals within the management and leadership teams.

Climate-related considerations are factored into the remuneration of members of the administrative, management, and supervisory bodies through performance metrics that align with the company's sustainability goals. The performance of these bodies is assessed based on their contribution in achieving these climate goals, and meeting such targets can influence their remuneration. This ensures that climate responsibility is embedded in the company's leadership incentives. The climate considerations used are:

- Carbon Emissions Reduction: Targets to decrease

greenhouse gas emissions through energy-efficient operations, production processes, and logistics.

- Energy Efficiency: Efforts to optimize energy consumption, transition to renewable energy sources, and improve the environmental performance of manufacturing facilities.
- Sustainable Product Development: Focusing on creating products with lower environmental impact by using eco-friendly materials and promoting long-term sustainability.
- Waste Reduction and Circular Economy: Implementing initiatives to reduce waste, enhance recycling, and support a circular economy through product life cycles.
- Employee Net Promoter Score (eNPS): Integrating sustainability efforts into employee engagement, ensuring that the company's climate initiatives positively influence employee satisfaction and retention. High eNPS scores can be linked to the success of sustainability programs, showing how climate considerations foster a strong, committed workforce.



Risk Management

Kährs' risk management and internal control processes for sustainability reporting are designed to ensure accuracy, transparency, and compliance with regulations. These processes cover environmental, social, and governance (ESG) aspects, helping to identify and mitigate risks that could impact sustainability performance.

Key features of the system include identifying and prioritizing sustainability risks, implementing internal controls to manage these risks, and aligning reporting with international standards (e.g. GHG Protocol, GRI, TCFD). The company also monitors key performance indicators (KPIs) and regularly audits its sustainability data to ensure accuracy and integrity.

The internal control components include a governance structure overseeing sustainability, defined policies and procedures, data collection and verification systems, employee training, risk registers, and third-party audits. These controls help maintain consistency and reliability in reporting, while feedback mechanisms allow for continuous improvement.

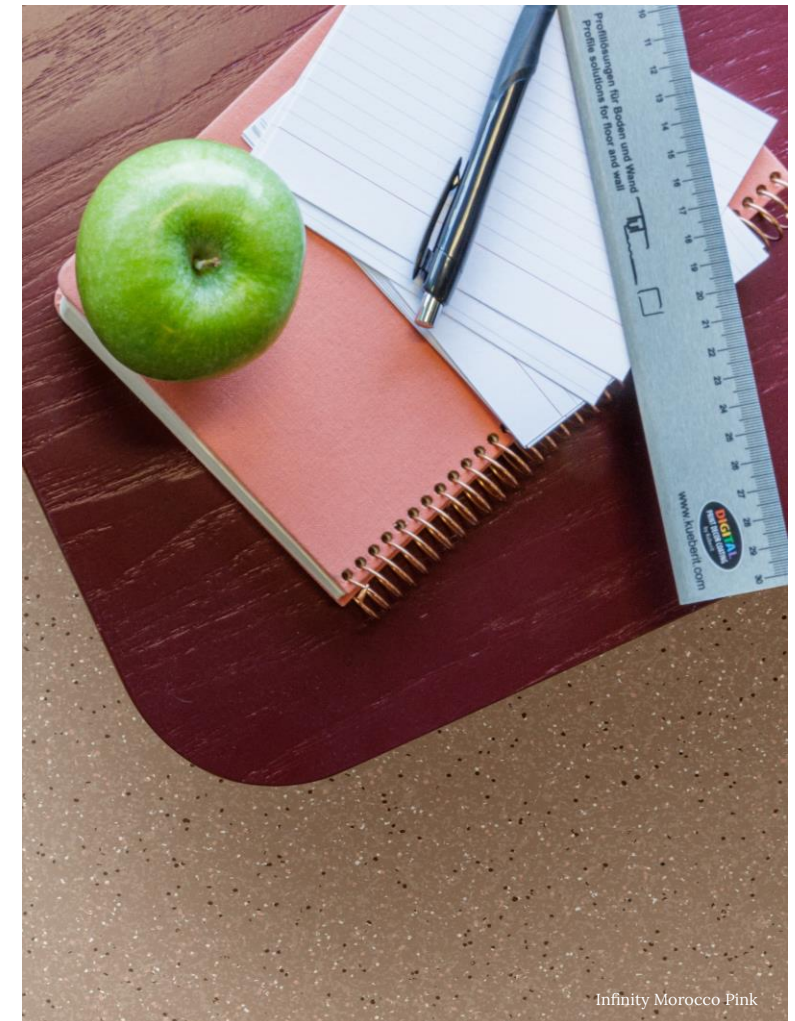
Kährs' risk assessment approach focuses on identifying, evaluating, and prioritizing sustainability-related risks across environmental, social, and governance (ESG) areas. The process starts with systematically identifying potential risks that could impact the company's sustainability goals and operations. These risks can stem from regulatory changes, environmental impacts, market shifts, or social challenges.

Once identified, each risk is assessed based on two key factors: its potential impact on the organization and the likelihood of it occurring. This allows Kährs to understand

the severity of each risk and prioritize them accordingly. Risks with higher potential impacts and higher probabilities are given top priority, while lower-impact risks are monitored and addressed as needed.

The prioritization methodology ensures that resources and efforts are directed toward managing the most significant risks that could hinder the company's sustainability performance. Regular reviews and updates to the risk assessment process help keep it aligned with changing business conditions and external factors.

Overall, Kährs' system ensures that sustainability risks are managed effectively, and that the company's sustainability reporting is credible, transparent, and aligned with stakeholder expectations.



Infinity Morocco Pink

Main risks and Mitigation Strategies

Risk	Mitigation Strategy	Control
Environmental: Carbon emissions, waste management, and resource consumption impacts Kährs' environmental footprint and compliance with regulations.	Increase the use of renewable resources and reduce waste through circular economy processes and programs.	Regular monitoring of emissions and resource use, adherence to environmental regulations, and third-party audits for compliance.
Supply chain: Supply chain disruptions due to environmental or social factors, such as labor issues or natural disasters, could affect production and sustainability goals.	Diversify suppliers, develop stronger relationships with key suppliers, and ensure that suppliers comply with ethical and sustainability standards.	Supplier audits, contracts with sustainability clauses, and supplier assessments in SRM system.
Regulatory: Changing regulations on environmental standards, waste management, and labor practices could lead to non-compliance or increased costs.	Stay informed about relevant local and international regulations and adapt practices accordingly.	A dedicated compliance team that tracks regulatory changes and ensures timely adjustments to practices and reporting
Reputational: Negative public perception of Kährs' sustainability practices could harm the brand and customer loyalty.	Enhance transparency in sustainability reporting, engage in stakeholder dialogues, and continually improve sustainability initiatives.	Regular stakeholder surveys, monitoring of public sentiment, and clear communication of sustainability efforts in marketing materials.
Social: Labor rights violations or poor working conditions in Kährs' supply chain or operations could lead to legal actions or loss of business.	Enforce strict labor policies, ensure fair working conditions, and promote diversity and inclusion.	Regular audits of working conditions, signing of supplier code of conduct, and training programs for employees on ethical practices.
Innovation & Technology: Failure to innovate or adopt new technologies may lead to falling behind in the competitive market, particularly regarding sustainable product offerings.	Invest in R&D for sustainable product development and explore new materials to reducing environmental impacts.	Sustainability scorecard for product development, including chemical standards, and regular evaluation of technology investments.

Business Conduct

At Kährs Group, we are committed to upholding the highest standards of integrity and ethical business practices. We firmly oppose any actions that distort the market or hinder economic, social, and democratic development, including corruption, bribery, dishonesty, and anti-competitive measures. Our operations are guided by strict adherence to national laws in every country where we operate. When our Code of Conduct sets higher standards than national legislation, we strive to exceed legal requirements and uphold our own rigorous principles.

Impacts, risks and opportunities

We counter potential negative impacts through established policies and guidelines, ensuring that activities which distort markets or hinder development are not tolerated. Our measures include tools to monitor workforce issues and cultural health, robust anti-corruption policies addressing risks in high-risk countries, and a secure whistle-blowing channel managed by a third party to protect against legal violations. Additionally, we uphold fair supplier payment practices to maintain strong relationships and comply with new regulations. These efforts collectively mitigate risks and uphold our reputation.



Sustainability Topic	Impact	Risk/Opportunity
Corporate Culture	Potential negative impact is countered through the established internal policies and guidelines. Kährs does not tolerate any activities that distort markets and hamper economic, social and democratic development, both in statements and CoC. A tool is implemented to measure and address potential issues in workforce and get a temperature of culture. Impact from individual employees can both strengthen and diminish Kährs corporate culture.	Corporate culture is important for entire company. Any issues can pose significant financial risk, both in terms of impact on owner, reputation, and potential fines/similar.
Corruption and Bribery: Prevention and Detection	Kährs has policies to prevent potential negative impacts, including incidents in the value chain and operations, addressing corruption risks due to suppliers and production in high-risk countries like China and Romania, which rank low on the Transparency International Corruption Perception Index. Additionally, Kährs sells globally, and corruption may occur in downstream activities, particularly in the construction sector, which requires further investigation.	There is a financial impact in the prevention and detection of corruption, which reduces the likelihood of Kährs being exposed to legal liability and administrative fines. Regardless, there is risk if we are unable to prevent incidents from occurring.
Corruption and Bribery: Incidents	Potential negative impacts in the upstream value chain due to the dependency on suppliers who have or can have corruption incidents. Corruption may occur within Kährs in sales and tendering processes, with Romania highlighted as a higher risk country within EU for corruption. In the downstream value chain, Kährs are selling globally and can occur in some downstream activities.	A potential risk connected to potential legal liability and administrative fines for corruption.
Protection of Whistleblowers	There is a potential negative impact, however a 3 rd party tool is used to enable a whistle-blowing channel and available to all internal and external stakeholders. All stakeholders can report anonymously and through a secure communications channel. Non-retaliation is ensured by Kährs.	Risk is minimized as ensuring the protection of whistle-blowers helps prevent or detect legal violations - reducing the likelihood of Kährs facing legal liability or administrative fines.
Supplier Payment Practices	Potential negative impact in the upstream value chain if Kährs have got problems with payment terms to suppliers, which might impact relationship and viability of SME supplier dependent on Kährs. All suppliers sign a Code of Conduct and agreed terms and conditions before becoming business partners.	A potential financial risk since new regulations can impose Kährs to review the value chain and replace suppliers that are not up to standard, according to new regulations which will have a financial impact. Furthermore, Kährs could lose suppliers based on payment practices.



Policies

We have implemented a comprehensive set of policies designed to guide our operations and ensure ethical behavior across all levels of the organization. These policies, including our Code of Conduct, Introduction Policy, Performance Review, Recruitment Policy, Supplier Compliance Policy, and Anti-Bribery Policy, are essential in promoting integrity, accountability, and transparency. By adhering to these guidelines, we aim to mitigate risks, uphold our reputation, and create a supportive and responsible work environment.



Beyond Retro Loft White

Policy	Description
Code of Conduct	Our Code of Conduct outlines the ethical standards and principles that guide our business practices, ensuring integrity and compliance across all operations.
Introduction Policy	This policy ensures new employees are effectively integrated into the company, familiarizing them with our values, culture, and expectations from the outset.
Performance Review:	Regular performance reviews are conducted to assess employee contributions, provide feedback, and support professional development, fostering a culture of continuous improvement.
Recruitment Policy	Our recruitment policy emphasizes fair and transparent hiring practices, aiming to attract and retain talented individuals who align with our corporate values.
Anti-Bribery Policy	Our anti-bribery policy strictly prohibits any form of bribery or corruption, safeguarding the integrity of our operations and maintaining trust with stakeholders.
Supplier Compliance Policy	This policy ensures that all suppliers adhere to our ethical standards and contractual agreements, promoting responsible business practices throughout the supply chain.

Whistleblower Mechanism

For internal feedback and employee engagement, Kährs uses a tool to gather feedback and measure employee sentiment anonymously for group and local management to address. A specific whistleblowing policy outlines the approach to handling internal and external whistleblowing. The channel is administrated by WhistleB, an external service provider. All messages are encrypted and anonymous. To ensure the anonymity of the person sending a message, WhistleB deletes all meta data, including IP addresses. The person sending the message also remains anonymous in the subsequent dialogue with responsible receivers of the report.

There are different ways to raise a concern:

- Contact a supervisor or manager within our organization.
- Contact someone in HR.
- Anonymous or confidential messaging through the whistleblower reporting channel to the whistleblowing team: <https://report.whistleb.com/kahrs>.
- Reporting to external channel maintained by competent authority.

Through the WhistleB tool, a choice of reporting either in the Group channel operated by headquarters or to report at subsidiary level. Reports via the subsidiary channel are managed by representatives of that legal entity.

Managing suppliers

Kährs approach for strategic suppliers is to create a long-term partnership. At major suppliers we frequently make site visits, audits and follow-ups to develop the supplier as well as securing compliance of the supplier. We have a supplier relationship management (SRM) system where we are screening new suppliers. We also perform annual screening of current suppliers and based on this create activities to improve our work. We also follow an internal policy for supplier relations, Kährs Supplier Compliance policy, and we have in our code of conduct guidelines how to act towards suppliers. All suppliers sign the code of conduct annually via the SRM. And all new suppliers need to perform self-assessment around ESG questions prior to being approved. For some suppliers we have done site visits together with Global Sustainability Manager at Kährs.

Addressing Anti-corruption and Bribery

The Kährs anti-bribery policy is in place and introduced to all new employees. Complaints regarding anti-corruption and bribery can be filed through the 3rd party

whistleblower system, WhistleB, by internal and external stakeholders. Complaints are handled manually by a representative in the different legal entities and evaluated by independent resources not part of the chain of management. Actions to address complaints are logged and handling is confidential with the anonymity of the whistleblower a key priority.

Metrics & targets

In FY 2024 there have been no incidents of corruption or bribery and there are no legal cases ongoing against Kährs or any Kährs employees in this area. External financial and IT auditors annually audit the internal control processes and their findings to Kährs management team.



Appendix



EU Taxonomy

Räkenskapsåret 2024	År		Kriterier för väsentligt bidrag						Kriterier avseende att inte orsaka betydande skada (DNSH)										
Ekonomiska verksamheter (1)	Kod (2)	Omsättning (3)	Andel av omsättning, år 2024 (4)	Begränsning av klimat-förändringar (5)	Anpassning till klimat-förändringar (6)	Vatten och marina resurser (7)	Cirkulär ekonomi (8)	Förore-ningar (9)	Biologisk mångfald och ekosystem (10)	Begränsning av klimat-förändringar (11)	Anpassning till klimat-förändringar (12)	Vatten och marina resurser (13)	Cirkulär ekonomi (14)	Förore-ningar (15)	Biologisk mångfald och ekosystem (16)	Minimi-skydds-åtgärder (17)	Taxonomi-förenlig andel av omsättningen, år 2023 (18)	Kategori möjliggörande verksamhet (19)	Kategori omställningsv verksamhet (20)
		Mkr	%	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	E
A. VERKSAMHETER SOM OMFATTAS AV TAXONOMIN																			
A.1 Miljömässigt hållbara (taxonomiförenliga) verksamheter																			
De miljömässigt hållbara (taxonomiförenliga) verksamheternas omsättning (A.1)																			
	-	0%		0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	-		
Varav möjliggörande verksamheter	-	0%		0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	-	E	
Varav omställningsverksamheter	-	0%		0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	-		T
A.2 Verksamheter som omfattas av taxonomin men som inte är miljömässigt hållbara (ej taxonomiförenliga)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Omsättning hos de verksamheter som omfattas av taxonomin men som inte är miljömässigt hållbara (ej taxonomiförenliga) (A.2)	-	0%		0%	0%	0%	0%	0%	0%								-		
Totalt (A.1 + A.2)	-	0%		0%	0%	0%	0%	0%	0%								-		
B. VERKSAMHETER SOM INTE OMFATTAS AV TAXONOMIN																			
Omsättningen hos verksamheter som inte omfattas av taxonomin (B)	2 391	100%																	
Totalt (A + B)	2 391	100%																	

J = Verksamheten omfattas av och är förenlig med taxonomin för det relevanta miljömålet
N = Verksamheten omfattas av men är inte förenlig med taxonomin för det relevanta miljömålet
N/EL = Omfattas ej, verksamheten omfattas inte av taxonomin och är inte förenlig med det relevanta målet
EL = Verksamhet som omfattas av taxonomin för det relevanta målet
T = Omställningsverksamheter
E = Möjliggörande
CCM = Begränsning av klimatförändringar
CCA = Anpassning till klimatförändringar
WTR = Hållbar användning och skydd av vatten och marina resurser
CE = Övergång till en cirkulär ekonomi
PPC = Förebyggande och kontroll av föroreningar
BIO = Skydd och återställande av biologisk mångfald och ekosyste

Fördelning av andel av omsättningen/total omsättning		
	Andel taxonomi-förenligt per mål	Andel som omfattas-av taxonomin per mål
CCM	0,0%	0,0%
CCA	0,0%	0,0%
WTR	0,0%	0,0%
CE	0,0%	0,0%
PPC	0,0%	0,0%
BIO	0,0%	0,0%



Capital expenditure

Räkenskapsåret 2024	År		Kriterier för väsentligt bidrag						Kriterier avseende att inte orsaka betydande skada (DNSH)											
Ekonomiska verksamheter (1)	Kod (2)	Omsättning (3)	Andel av omsättning, år 2024 (4)	Begränsning av klimatförändringar (5)	Anpassning till klimatförändringar (6)	Vatten och marina resurser (7)	Cirkulär ekonomi (8)	Föroreningar (9)	Biologisk mångfald och ekosystem (10)	Begränsning av klimatförändringar (11)	Anpassning till klimatförändringar (12)	Vatten och marina resurser (13)	Cirkulär ekonomi (14)	Föroreningar (15)	Biologisk mångfald och ekosystem (16)	Minimiskyddsåtgärder (17)	Taxonomiförenlig andel av omsättningen, år 2023 (18)	Kategori möjliggörande verksamhet (19)	Kategori omställningsverksamhet (20)	
		Mkr	%	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	E	T
A. VERKSAMHETER SOM OMFATTAS AV TAXONOMIN																				
A.1 Miljömässigt hållbara (taxonomiförenliga) verksamheter																				
De miljömässigt hållbara (taxonomiförenliga) verksamheternas omsättning (A.1)		-	0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	-			
Varav möjliggörande verksamheter		-	0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	-	E		
Varav omställningsverksamheter		-	0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	-		T	
A.2 Verksamheter som omfattas av taxonomin men som inte är miljömässigt hållbara (ej taxonomiförenliga)																				
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Omsättning hos de verksamheter som omfattas av taxonomin men som inte är miljömässigt hållbara (ej taxonomiförenliga) (A.2)		-	0%	0%	0%	0%	0%	0%	0%								-			
Totalt (A.1 + A.2)		-	0%	0%	0%	0%	0%	0%	0%								-			
B. VERKSAMHETER SOM INTE OMFATTAS AV TAXONOMIN																				
Omsättningen hos verksamheter som inte omfattas av taxonomin (B)		2 391	100%																	
Totalt (A + B)		2 391	100%																	

J = Verksamheten omfattas av och är förenlig med taxonomin för det relevanta miljömålet
N = Verksamheten omfattas av men är inte förenlig med taxonomin för det relevanta miljömålet
N/EL = Omfattas ej, verksamheten omfattas inte av taxonomin och är inte förenlig med det relevanta målet
EL = Verksamhet som omfattas av taxonomin för det relevanta målet
T = Omställningsverksamheter
E = Möjliggörande
CCM = Begränsning av klimatförändringar
CCA = Anpassning till klimatförändringar
WTR = Hållbar användning och skydd av vatten och marina resurser
CE = Övergång till en cirkulär ekonomi
PPC = Förebyggande och kontroll av föroreningar
BIO = Skydd och återställande av biologisk mångfald och ekosyste

Fördelning av andel av omsättningen/total omsättning		
	Andel taxonomiförenligt per mål	Andel som omfattas av taxonomin per mål
CCM	0,0%	0,0%
CCA	0,0%	0,0%
WTR	0,0%	0,0%
CE	0,0%	0,0%
PPC	0,0%	0,0%
BIO	0,0%	0,0%

Operating expenditure

Räkenskapsåret 2024	År		Kriterier för väsentligt bidrag						Kriterier avseende att inte orsaka betydande skada (DNSH)										
Ekonomiska verksamheter (1)	Kod (2)	Drifts- utgifter (3)	Andel av driftsutgifter, år 2024 (4)	Begränsning av klimat- förändringar (5)	Anpassning till klimat- förändringar (6)	Vatten och marina resurser (7)	Cirkulär ekonomi (8)	Föröre- ningar (9)	Biologisk mångfald och ekosystem (10)	Begränsning av klimat- förändringar (11)	Anpassning till klimat- förändringa r (12)	Vatten och marina resurser (13)	Cirkulär ekonomi (14)	Föröre- ningar (15)	Biologisk mångfald och ekosystem (16)	Minimi- skydds- åtgärder (17)	Taxonomi- förenlig andel av driftsutgifter, år 2023 (18)	Kategori möjliggörande verksamhet (19)	Kategori omställningsv erksamhet (20)
	Mkr	%	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N N/EL	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	E	T
A. VERKSAMHETER SOM OMFATTAS AV TAXONOMIN																			
A.1 Miljömässigt hållbara (taxonomiförenliga) verksamheter																			
Driftsutgifter för de miljömässigt hållbara (taxonomiförenliga) verksamheterna (A.1)		-	0%	0%	0%	0%	0%	0%	0%	#	-	-	-	-	-	-	0%		
Varav möjliggörande verksamheter		-	0%	0%	0%	0%	0%	0%	0%	#	-	-	-	-	-	-	0%	E	
Varav omställningsverksamheter		-	0%	0%	0%	0%	0%	0%	0%	#	-	-	-	-	-	-	0%		T
A.2 Verksamheter som omfattas av taxonomin men som inte är miljömässigt hållbara (ej taxonomiförenliga)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Driftsutgifter for verksamheter som omfattas av taxonomin men som inte är miljömässigt hållbara (ej taxonomiförenliga) (A.2)		0	0%	0%	0%	0%	0%	0%	0%								0%		
Totalt (A.1 + A.2)		0	0%	0%	0%	0%	0%	0%	0%								0%		
B. VERKSAMHETER SOM INTE OMFATTAS AV TAXONOMIN																			
Driftsutgifter hos verksamheter som inte omfattas av taxonomin (B)		11	100%																
Totalt (A + B)		11	100%																

J = Verksamheten omfattas av och är förenlig med taxonomin för det relevanta miljömålet
N = Verksamheten omfattas av men är inte förenlig med taxonomin för det relevanta miljömålet
N/EL = Omfattas ej, verksamheten omfattas inte av taxonomin och är inte förenlig med det relevanta målet
EL = Verksamhet som omfattas av taxonomin för det relevanta målet
T = Omställningsverksamheter
E = Möjliggörande
CCM = Begränsning av klimatförändringar
CCA = Anpassning till klimatförändringar
WTR = Hållbar användning och skydd av vatten och marina resurser
CE = Övergång till en cirkulär ekonomi
PPC = Förebyggande och kontroll av föroreningar
BIO = Skydd och återställande av biologisk mångfald och ekosyste

Fördelning av andel av driftsutgifter/totala driftsutgifter		
	Andel taxonomi- förenligt per mål	Andel som omfattas- av taxonomin per mål
CCM	0,0%	0,0%
CCA	0,0%	0,0%
WTR	0,0%	0,0%
CE	0,0%	0,0%
PPC	0,0%	0,0%
BIO	0,0%	0,0%

Nuclear and fossil gas related activities

Rad	Kärnenergi relaterade verksamheter	
1.	Företaget utför, finansierar eller är exponerat mot forskning, utveckling, demonstration och utbyggnad av innovativa elproduktionsanläggningar som producerar energi från kärnenergi processer med minimalt avfall från bränslecykeln.	Nej
2.	Företaget utför, finansierar eller är exponerat mot uppförande och säker drift av nya kärntekniska anläggningar för produktion av el eller processvärme, inbegripet för fjärrvärme eller industriella processer, såsom vätgasproduktion, samt för säkerhetsupp-graderingar av dessa, med hjälp av bästa tillgängliga teknik.	Nej
3.	Företaget utför, finansierar eller är exponerat mot säker drift av befintliga kärntekniska anläggningar som producerar el eller processvärme, inbegripet för fjärrvärme eller industriella processer, såsom vätgasproduktion från kärnenergi, samt säkerhets uppgraderingar av dessa.	Nej
	Fossilgasrelaterade verksamheter	
4.	Företaget utför, finansierar eller är exponerat mot uppförande eller drift av elproduktionsanläggningar som producerar el med hjälp av fossila gasformiga bränslen.	Nej
5.	Företaget utför, finansierar eller är exponerat mot uppförande, renovering och drift av anläggningar för kombinerad produktion av värme/kyla och el med hjälp av fossila gasformiga bränslen.	Nej
6.	Företaget utför, finansierar eller är exponerat mot uppförande, renovering och drift av värmeproduktionsanläggningar som producerar värme/kyla med hjälp av fossila gasformiga bränslen.	Nej



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Thank you