



2025 Roxtec sustainability report

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1. Overview



1.1 Reporting highlights

Improved rating from CDP

During 2025, Roxtec accelerated its sustainability work through dedicated efforts across all areas. This collective commitment led to a higher CDP rating and progress towards targets. This reflects our ability to drive change, stay curious, challenge status quo and strengthen our position as a responsible, collaborative partner.

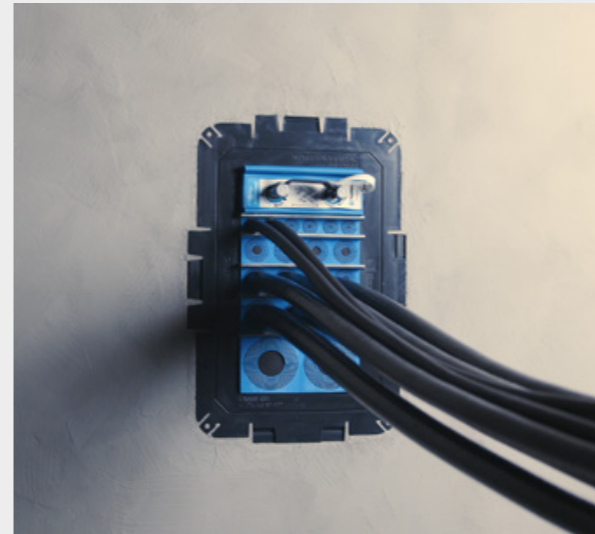
[→ Read more on page 7-8](#)



Creating customer value

Roxtec identifies new opportunities by moving sustainability toward active product development that supports customers. By exploring new market segments and internal improvements, we reduce our impact on people and the environment. During 2025, we completed several successful customer cases and look forward to accelerating this.

[→ Read more on page 13-14 and throughout report](#)



Updated strategic integration

In 2025, we launched our strategy house and added 12 sustainability targets, totaling 15, in line with global business targets. We invest in customer needs while reducing impacts and building resilience. During geopolitical shifts, sustainability helps us remain flexible and prepared for change. Our strategy drives value creation and risk reduction.

[→ Read more on page 16](#)

Targets that bring value

Roxtec reached nine of our targets in 2025, with three additional targets on track. We did not meet three specific areas but use these insights to apply extra resources where development is needed. We remain committed to working toward these objectives and bring value to our stakeholders.

[→ Read more on page 8](#)





Letter from CEO

A year of progress, learning and continuous responsibility

2025 has been a year that clearly demonstrated why sustainability is – and must be – an integrated part of Roxtec’s business. In a world characterized by geopolitical uncertainty, rapid technological development, increasing regulatory requirements, and high expectations from cus-

tomers and society, long-term thinking, accountability and collaboration become decisive competitive factors.

At the same time, the concept of sustainability keeps evolving. For Roxtec, this means not only a continued focus on tangible improvements within environmental, social and business ethical aspects, but also a more mature approach to how sustainability is governed, monitored and reported. Order and structure in the sustainability work – in data, processes and reporting – are now as self-evident as in financial reporting. It is a prerequisite for credibility, comparability, and well-informed business decisions.

Roxtec is part of a broader ecosystem. We operate within value chains where our choices, investments and partnerships have impacts beyond our own operations. At the same time, we have a clear ambition: to take responsibility where we have the greatest impact and, together with customers, suppliers and other stakeholders, challenge established ways of working and develop new solutions for the future.

Our structured approach delivers results

During the year, we have taken important steps to strengthen the foundation of our sustainability work. Our improved CDP rating, from D to B, shows that sustainability is increasingly integrated into our processes, decision basis and priorities. We have achieved 9 out of 15 sustainability targets, including within ethics, leadership, employee engagement, biodiversity, and cybersecurity. This shows that a more structured approach delivers results – while we remain transparent about areas where our progress is not yet quick enough.

Within the environmental area, we have seen clear improvements. Our Scope 2 emissions decreased by 60% due to a significantly increased share of verified renewable electricity. Investments in advanced water treatment in Ronneby have resulted in a 95% reduction in zinc emissions, and we have established partnerships for rubber recycling that will be scaled up going forward. At the same time, our total emissions increased during the year, mainly driven by growth, improved reporting, and continued

dependence on transportation and purchased materials. This underlines the need to disconnect growth from increased emissions and makes our Carbon Reduction Project a key enabler for continued sustainable growth.

Our employees are the foundation of our success. Employee satisfaction reached its highest level to date, yet the increase in workplace accidents and remaining structural challenges within the social area show that work environment, safety, equality and global ways of working require continued strong and consistent focus.

Sustainability and profitability are a good combination

Sustainability is also about business value. During the year, our solutions contributed to reduced climate impact and increased resource efficiency for customers within the energy, marine, industrial, and infrastructure sectors. These examples demonstrate that sustainability and profitability reinforce each other when we focus on innovation, collaboration, and long-term value creation.

Sustainability is a journey, not a destination. This report reflects both our progress and the challenges we must continue to address. With clear priorities, strengthened governance and close collaboration throughout the value chain, I am confident that Roxtec can continue to grow responsibly – and contribute to a safer and more sustainable society.

Magnus Holmberg
CEO, Roxtec

Letter from Sustainability Manager

2025 – Strengthening the foundation

It is easy to say that sustainability should be integrated into our operations to create value. But "sustainability", "integration", and "value" can easily become vague buzzwords. At Roxtec, we try to give these words meaning by acting instead of just talking. We set a direction, we try, we learn with our customers and partners, and we adjust. Sustainability becomes a tool for decision-making, helping us look at our ways of operating and our products from new angles, allowing us to spot innovation opportunities and mitigate risks.

This year, we focused on professionalizing our foundation and scaling our efforts through extensive collaboration as well as on investing in capabilities across global departments. As CEO Magnus Holmberg noted, 2025 was a year of maturing – improving management, monitoring and reporting of sustainability work. This boosted our CDP, hitting most of our set sustainability targets. Also, we further invested in good traction for the rest. But behind these numbers is a story of iteration as the world evolves. As said, we do not wait for the perfect plan; we try, learn, and adjust.

A journey of continuous improvement

Roxtec has always been about protecting life and assets. It is in our DNA to be flexible and find new ways to create value. For us, sustainability management is a tool we use to think long-term and adapt to changes in the world, nature, and society.

Ignoring these changes – whether they are environmental, societal, or technical – can become costly for us, our customers, and our communities. We must continue to find opportunities in challenges like geopolitical shifts, material scarcity, rising waste costs, and cyber threats, while managing climate change and impacts on transport and production. Also, there is a need for developing winning teams, new skills, and collaborating with automation and robotics. In practice, we are constantly improving how we include more perspectives in our decisions, from sourcing to distribution. While we are humble about the work ahead and have targets yet to reach, we remain committed to this journey and encourage customers to collaborate with us.

Our collaboration with our customer Semco Maritime is a practical example of this mindset. By exploring recycling partnerships, we are learning to see what was once regarded as waste as a potential asset. It shows how rubber recycling can turn a challenge into a resource, provided we have the courage to look at our materials from new angles. As Dennis Rod Østergaard, Group Sustainability Lead at Semco Maritime, said: "Circularity in complex value chains demands more than intention – it demands alignment and



dedicated focus". This reminds us that circularity is not about having a perfect map from day one. It is about having the courage to take the first step and letting the project grow through hands-on work.

The power of curiosity

I believe real development happens when we have the courage and curiosity to challenge the status quo, and the stamina to do it together. I am proud to get to work together with colleagues in our global forums and with everyone who has reached out to discuss during the year. I am fortunate to see firsthand how our teams and projects reach new levels by weaving

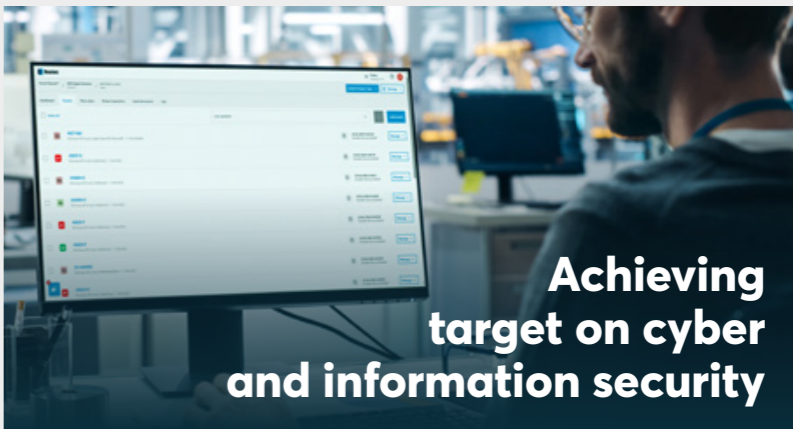
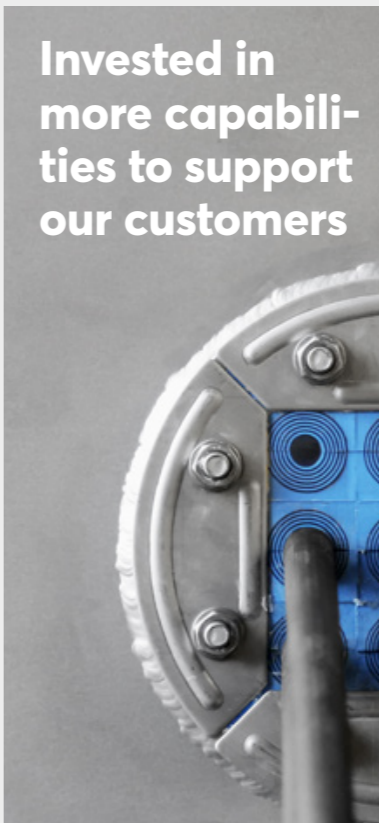
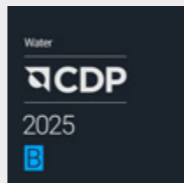
sustainability into their everyday business plans and personal development.

I am also very grateful for the trust and support from our board and management. It allows us to work with a long-term perspective in mind. At Roxtec, I believe we have a winner's mentality and a dedication to supporting our customers, and our sustainability work is no different. We use the same drive to ensure that we are reaching new heights. We are not waiting for someone else to start; we move forward each day.

*Pernilla Eriksson
Global Sustainability Manager, Roxtec*



1.4 Key sustainability highlights for 2025





Summary of targets and progress

Target	2024 progress	2025 progress	Status
Product quality			
We are going to reach our sales target and contribute to our customers' ability to protect life and assets through innovative sealing	We achieved our sales target 2024	We achieved our sales target 2025	✓
Climate change			
We are going to reduce our emissions 100% in scope 1 & 2, and 25% in scope 3 until 2030	Increased emissions with 43% in scope 1 & 2 (market based)	Decreased emissions with 19.2 % in scope 1 & 2 (market based)	🕒
We are going to reduce our emissions with 100% in scope 3 until 2045	Increased emissions with 33% in scope 3	Increased emissions with 62.9% in scope 3	🕒
Pollution			
Our air emissions should not exceed 5 mg/Nm ³ dust	New target for 2025	According to measurements, our average dust emission to air is 1,57mg/Nm ³	✓
We should decrease our zinc emissions in own production by at least 85% until 2026	New target for 2025, investments planned to largest site with most emissions	Reduced zinc concentration by 95% by installing advanced water treatment	✓
Biodiversity			
We shall include biodiversity in supplier due diligence criteria for FY 26 & environmental policy	New target from 2025	Included in investment criteria and policy, and planned in supplier criteria	✓
Circular economy			
Our product portfolio shall be 90% recyclable	Not measured	46% recyclable materials measured in tons. Launching products with recyclable content, e.g KOF/KOS, mapping and improving materials data, and establishing recyclability partnerships.	➔
We should recycle 100% of our production waste by 2030	Not measured	38% recycling rate. Waste management at all sites, rubber recycling partnerships, and reduced production waste.	➔

Target	2024 progress	2025 progress	Status
Own work force			
Our employee satisfaction should be over 40 based on a Net-Promoter-Score	Reached 45, new global target from 2025	We improved to 49 in employee Net Promoter Score (eNPS) globally	✓
Our managers should have a score of over 80 in leadership	Reached 84, new global target from 2025	Our managers scored 83 in leadership based on global employee survey	✓
We aim for zero workplace accidents, targeting <1 LTI incidents, handling 100% of cases within the reporting period	New global target from 2025	8 Lost-Time-Incident (LTI) cases occurring during the year, 100% of cases handled within the reporting period	🕒
Value chain workers			
We are going to have an OECD aligned supplier due diligence process by 2028	New global target for 2025	Implementation on track, and 100+ direct suppliers are screened and handled	➔
Business ethics			
We aim to handle 100% of whistleblower cases within reporting period	We had 8 reported cases and all were handled within the reporting period	We had 3 reported cases and 1 deemed non-compliance, but all were handled within the reporting period	✓
We have zero tolerance towards corruption and bribery, and 100% of cases should be handled within reporting period	We had 0 reported cases related to corruption and bribery	We had 0 reported cases related to corruption and bribery	✓
Cyber and information security			
We aim for a Security Score >90%	We reached 89.75%	We achieved our target, reaching 92.37%	✓

Achieved target
 On track to achieve target
 Did not meet target

2. General





2.1 Basis for preparation

Framework and data selection

Roxtec has initiated an adaptation of its sustainability reporting inspired by the European CSRD (Corporate Sustainability Reporting standard) framework. As a result, we are gradually expanding and deepening our disclosures in the sustainability domain.

Our report is not yet CSRD compliant, but we are working towards increased transparency and a clear structure in line with the framework. Our sustainability reporting has a focus on data-driven and transparent disclosures. We continue to improve and expand our reporting as data collection methods and internal processes develop.

All greenhouse gas emissions (GHG scopes 1-3) are reported based on the Greenhouse Gas Protocol.

Consolidation

Our sustainability report is prepared on a consolidated basis. Data are consolidated according to the same principles as our financial statements, which means that Roxtec AB and all subsidiaries under its control are included. For reporting absolute emissions in scope 1, 2 and 3, we only include entities over which we have operational control, namely our subsidiaries.

Value chain

The sustainability report covers the entire value chain, upstream, own production and downstream, where impacts, risks, and opportunities are identified through our Double Materiality Assessment (DMA). Guidelines, actions, and targets are applied throughout the value chain as needed.

Measurement basis

Accounting policies have been applied consistently over the financial year. If comparative figures are reported, they have followed the same policy. Calculation factors used are listed under section 7. or on the pages with the relevant metrics together with references.

External review

Our auditor, Deloitte, has reviewed our report in accordance with the Swedish legislation reporting standard in ÅRL (see auditors' comments on section 7.5).

Sources of estimation and outcome uncertainty including value chain estimation

Roxtec applies estimates and assessments for certain data points using indirect sources, such as sector averages and proxies. For some data points, it is not feasible to obtain accurate data. Therefore, different methods are used depending on data availability and reliability. Where estimated values are used in the value chain due to insufficient reliable information, this is indicated at each relevant data point in the report. For

scope 3 greenhouse gas emissions, both supplier-specific data, spend data and activity data combined with emission factors are applied in line with best practice. Since it is not possible to obtain precise data for all categories, broader or more generalized activity data and methodologies are used where necessary. Such instances are noted in the report. The use of estimates and judgements is regularly reviewed in line with developments in best practice and other relevant factors. Any changes to estimates are recognized in the period when the revision occurs.

Changes in preparation or presentation of sustainability information

Historically, Roxtec has reported on greenhouse gas (GHG) emissions according to the Greenhouse Gas Protocol and issued a sustainability report in alignment with ÅRL, the Swedish annual accounts law. The current reporting is inspired by the CSRD and key material topics for our stakeholders. Hence this report focuses on a new structure: it contains additional topics that have not been previously reported, including:

- Protection (new)
- Climate*
- Pollution of soil, water and air*
- Biodiversity and ecosystems (new)
- Own workforce*
- Workers in the value chain (new)
- Business ethics*
- Cyber and information security*

As Roxtec transitions towards the CSRD structure, reporting for 2025 differs from previous years in both the level of detail and the data presented. Certain data are reported for the first time, meaning that comparative figures from previous years are unavailable. Where comparative data are provided, we ensure that collection methods and definitions are consistent across reporting periods.

Governance and roles

The preparation of this report has been coordinated by the finance department and the sustainability manager, who have overseen the process to ensure alignment with internal governance standards. Relevant stakeholders across the organization have participated in the review to verify completeness and consistency. External auditors have been involved to confirm the accuracy of the information and compliance with applicable reporting requirements. For more information regarding our governance model, see page 11-12.

Time horizons

Time horizons in the sustainability statements follow the short, medium, and long-term horizon aligned with CSRD as defined below, if nothing else is stated.

- Short-term horizon – the current financial year
- Medium-term horizon – from the end of the short-term up to five years
- Long-term horizon – more than five years

*partially covered before

2.2 Governing our sustainability management and reporting

We integrate responsibility for sustainability management and reporting into each department and subsidiary. We updated our governance model including roles and responsibilities during 2025. The model was approved by the management team and implemented globally.

Board and management involvement

Our board of directors approves our main targets, reviews our progress, and monitors our key impacts, risks, and opportunities. They approve our Double Materiality Assessment annually and receive quarterly updates. Our management team is responsible for handling impacts, risks, and opportunities and makes decisions on how to reach our targets based on input from the sustainability steering group.

Global drivers, forums and committees

Global drivers (managers) from each department and market drivers (MDs) from each subsidiary are responsible for driving sustainability initiatives within their operational control. They monitor metrics, collaborate with other functions and support continuous improvement.

Dedicated forums ensure coordination between organization and management. The sustainability steering group consists of the CFO, the business area EVP, the sustainability manager,

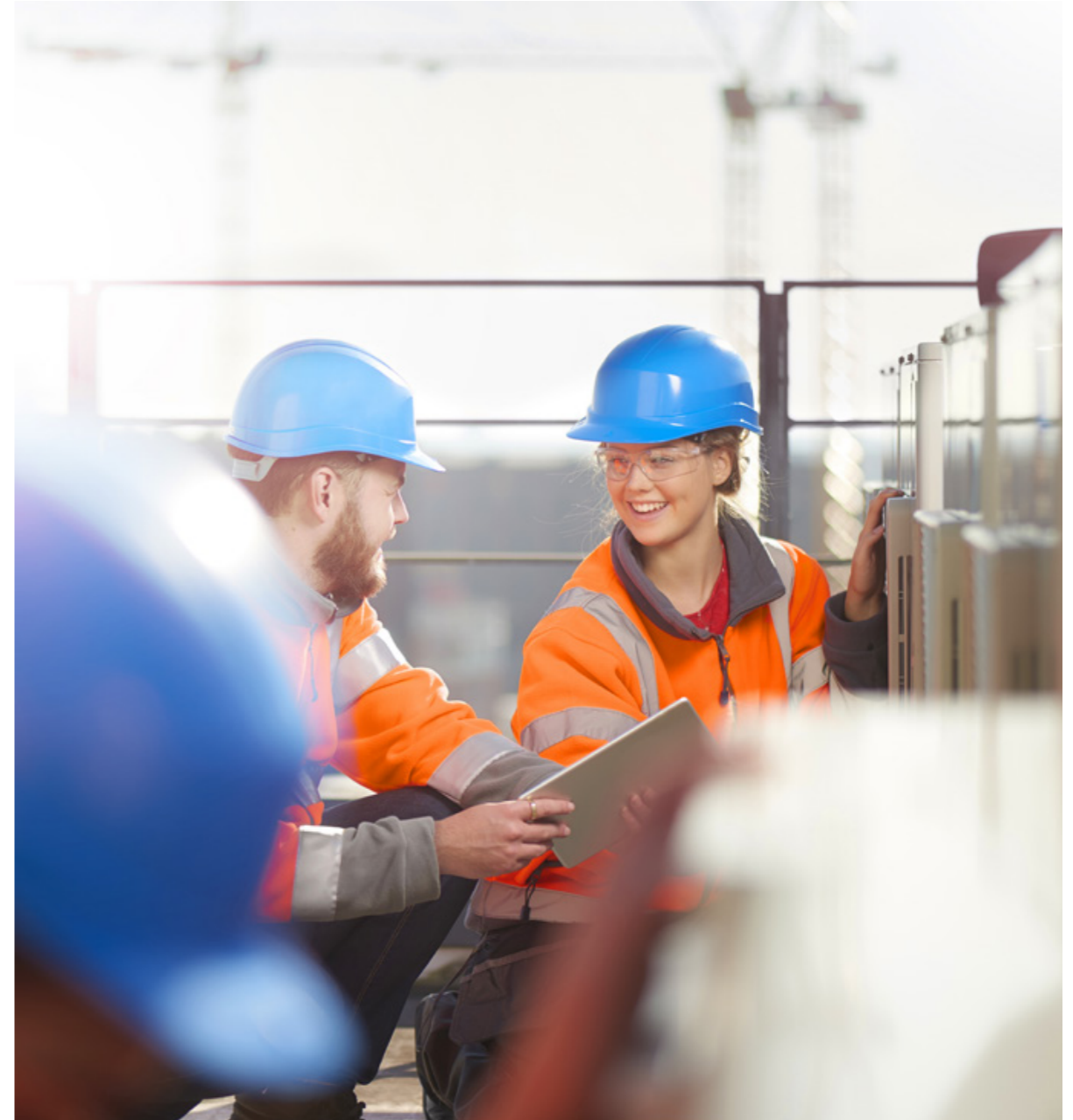
controller, and group controller. The global driver forum is led by our sustainability manager.

Reporting structure

Our reporting structure aligns with our financial reporting to ensure accurate and consistent reporting and maintain familiarity with reporting processes and regular audit procedures. This approach supports transparency, facilitating effective overview and continuous improvement.

Risk management

At our headquarters, the global drivers highlight risks to ensure the management team is informed. Managing directors in our subsidiaries assess risks at their level. Regional sales directors and CFOs are responsible for consolidating and reporting these risks to the management team. Risk assessment is carried out continuously, and relevant information is provided to the management team for decisions on mitigating actions. Sustainability management is a driver for improvements to minimize risks.





Sustainability governance model

Roxtec value chain	Upstream		Own operation					Downstream				Forums driven by sustainability manager to support implementation	
	Sourcing raw material and components	Transporting raw materials and components	Designing products	Operational support and sales	Investments and reporting	Testing and commercial support	Production	Distribution	Customer installation	Product lifetime	End of life		
Owners	Board											Sustainability Steering Group CFO & BA EVP is always represented, and others invited depending on decision topic	
	Management team (EVPs)												
	(CEO, CFO, EVP Operations, EVP Products, EVP HR, EVP Marketing/BA P&PI, EVP M&O, EVP I&I)												
Drivers	Supporting sustainability management and reporting drivers											Sustainability Drivers Forum	
	Global Sustainability Manager (SM)												
	Global Sustainability Controller (SC)												
	Global drivers												
	GM Sourcing	GM Logistic	GM Products	GM Quality	GM Finance	GM TACS I&I	GM Production	GM Logistic					
		GM Transport		GM Marketing	GM Op. plan	GM TACS M&O	GM Engineering	GM Transport					
				GM HR	GM Facility	GM TACS P&PI							
				GM Cyber & IT									
			GM Sales										
Implementers	Market drivers											Sustainability market update	
	Regional Directors and local Managing Directors												
Implementers	Global implementers (assigned by global driver)												
	Local implementers (assigned by market driver)												

EVP: Executive vice president GM: Global manager or representative in its place BA: Business area I&I: Infrastructure and industry M&O: Marine and offshore P&PI: Power and process industries TACS: Technical and commercial support

2.3 Our business model and how we create value

The Roxtec business model is built on providing modular-based sealing solutions for cable and pipe penetrations combined with services and software that enhance safety, efficiency, and lifecycle management. We design, manufacture, and deliver certified sealing systems that protect life and assets in critical infrastructure – on land, at sea, and underground.

We create value through:

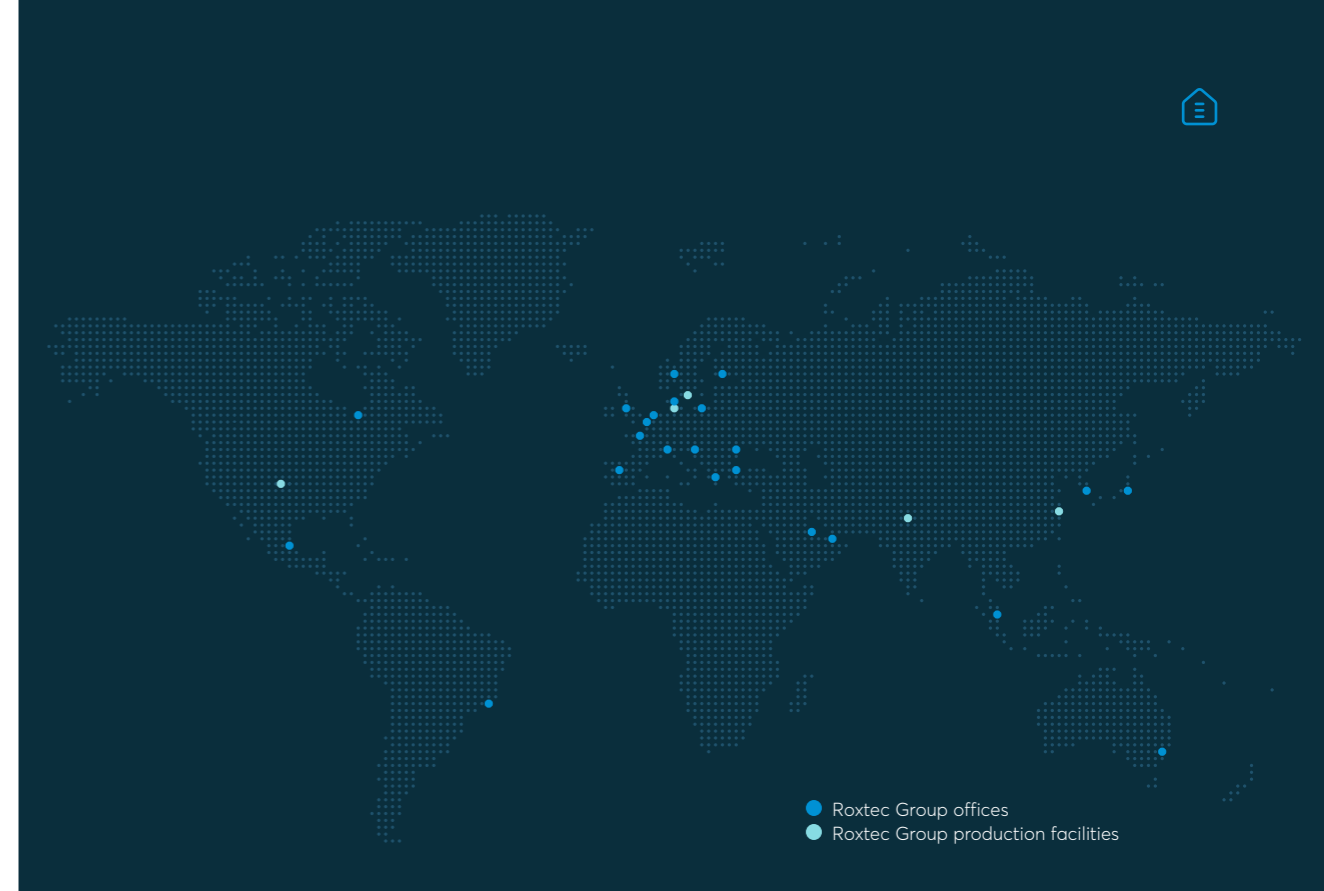
- Product innovation. Our transits with adaptable sealing modules simplify design, installation, and upgrades, offering long-term protection against multiple hazards.
- Operational excellence. Centralized production in Sweden, local production in key markets, and a global distribution network ensure quality, reliability, and responsiveness.
- Customer partnership. We support owners, engineers, and installers throughout the lifecycle of their investments, offering design support, installation training, supervision, quality inspection, and digital tools.
- Global reach with local presence. With 30 sales companies and customers in over 80 markets, we combine international scale with regional expertise.

We integrate our work towards global sustainability targets into every part of our business management to build resilience and reduce

negative impacts. Our focus is on reducing climate impact and environmental risks, improving resource efficiency, and strengthening responsible business practices across our value chain. This brings commercial value and innovation opportunities with our customers.

Our sealing solutions are designed to ensure safety, efficiency, and operational reliability. They are durable, modular, and flexible to help customers meet safety requirements and sustainability targets while reducing lifecycle costs. We maintain close collaboration with long-term suppliers, primarily in Northern Europe, to ensure responsible sourcing and continuous improvement.

Roxtec operates across three business areas: Marine & Offshore, Infrastructure & Industry, and Power & Process industries – delivering both physical and digital solutions for safe, efficient, and sustainable operations.



Additional information

Revenue per region

NE: 1 307 MSEK
SEMEA: 919 MSEK
Asia: 616 MSEK
Americas: 1 227 MSEK

Headquarters

Karlskrona, Sweden

Ownership

Privately owned by Mellby Gård Holding AB

CEO

Magnus Holmberg

Chairman of the Board

Hans Stråberg

Sales fiscal year 2025

4 097 MSEK

Inventions

Multidiameter™ and the Roxtec sealing system

Registration number

556621-3301

2.4 Our business areas and sealing as part of ensuring protection of life and assets

Supporting our customers' sustainability journey.

All our current and future customers are affected by sustainability challenges. Whether it is adapting to extreme weather, rerouting transport due to accessibility, protecting digital infrastructure, avoiding conflict minerals, or automating production to reduce waste and optimize cost – sustainability is now a strategic priority.

Through our modular-based sealing systems, our services, and our software, we aim to contribute to this transition. We strive to help our customers lower transport and energy costs, simplify upgrades, and support steps towards a circular economy and long-term efficiency. Our solutions can help customers meet safety, compliance, and climate targets while improving operational resilience. By partnering with Roxtec, customers gain access to a supplier with its own active sustainability agenda – committed to responsible sourcing, continuous improvement, and adapting to a changing world. We are here to support our customers with reliable sealing products and digital tools that enable smarter, safer, and more sustainable operations.

Roxtec has three business areas. Marine & Offshore focuses on shipbuilding and offshore oil and gas, including rigs and platforms. For Power & Process industries, the focus is on power generating segments, such as wind power, solar energy, and hydrogen, but also on power transmission and distribution and onshore oil, gas and petrochem, e-fuels and carbon capture. Infrastructure & Industry focuses on infrastructure, advanced facilities such as data centers, and on manufacturers of rolling stock, robotics, and heavy machinery.

Industries

Power & Process industries



Power

Wind, nuclear, transmission & distribution, gas turbine power plants, solar & energy storage, green & pink hydrogen.

Infrastructure & Industry



Infrastructure

Telecom, water, civil construction, data centers, transportation and advanced facilities.

Marine & Offshore



Marine

Cruise & ferry, navy, offshore service & supply vessels, yachts, retrofit, commercial and OEM.



Process industry

Hydrogen, carbon capture, mining, metals & fertilizer, onshore oil & gas and chemicals.



Industry

Rolling stock, heavy vehicles, factory automation and heavy machinery.



Offshore oil & gas

New production, retrofit, OEM, and drilling.

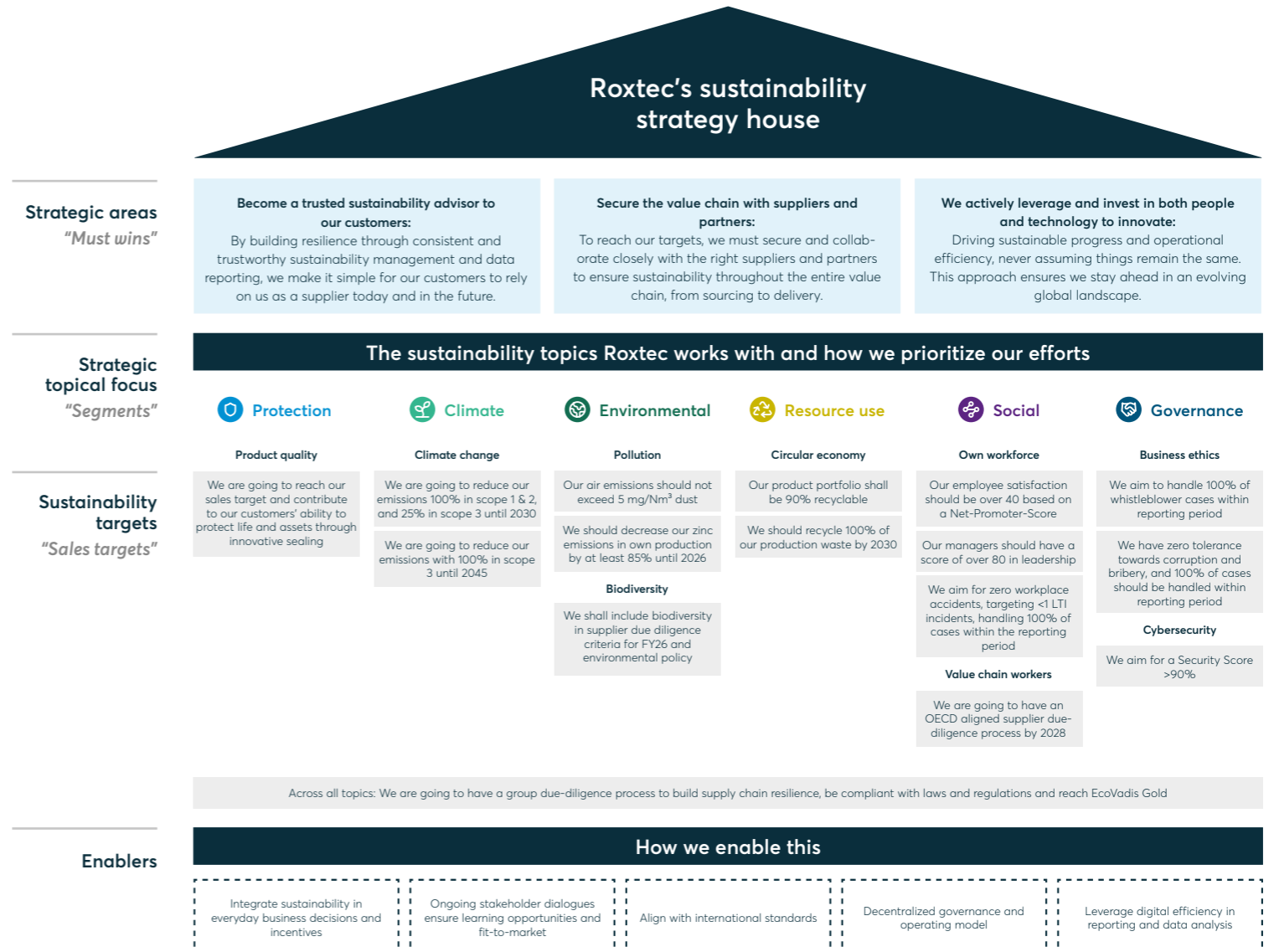
2.5 Our sustainability strategy

At Roxtec, sustainability is a core component of our corporate strategy. It is embedded across our business areas to unlock commercial value.

This integration continues into our markets and key functions, shaping both strategic and operational planning. Sustainability is about creating tangible value, incentivizing action, and recognizing the efforts of our teams who make it happen. We have identified three strategic "must wins" that reflect the areas we consider critical to harness sustainability and deliver value. They are operationalized through topical focus areas where we address material impacts, risks, and opportunities. Each area is guided by internal strategic priorities and ambition levels, providing a clear navigation framework.

Our ability to drive progress is enabled by integrating sustainability into everyday business decisions, maintaining continuous stakeholder dialogue, aligning with international standards, decentralizing governance, and leveraging digital efficiency. These capabilities form the foundation of our effective and value-creating sustainability management and reporting.

This strategy is reviewed annually. It is grounded in stakeholder input, a double materiality assessment, and scenario analysis. The process is led by our sustainability manager, anchored with functional managers, and endorsed by our management team and board.



2.6 Double Materiality Assessment

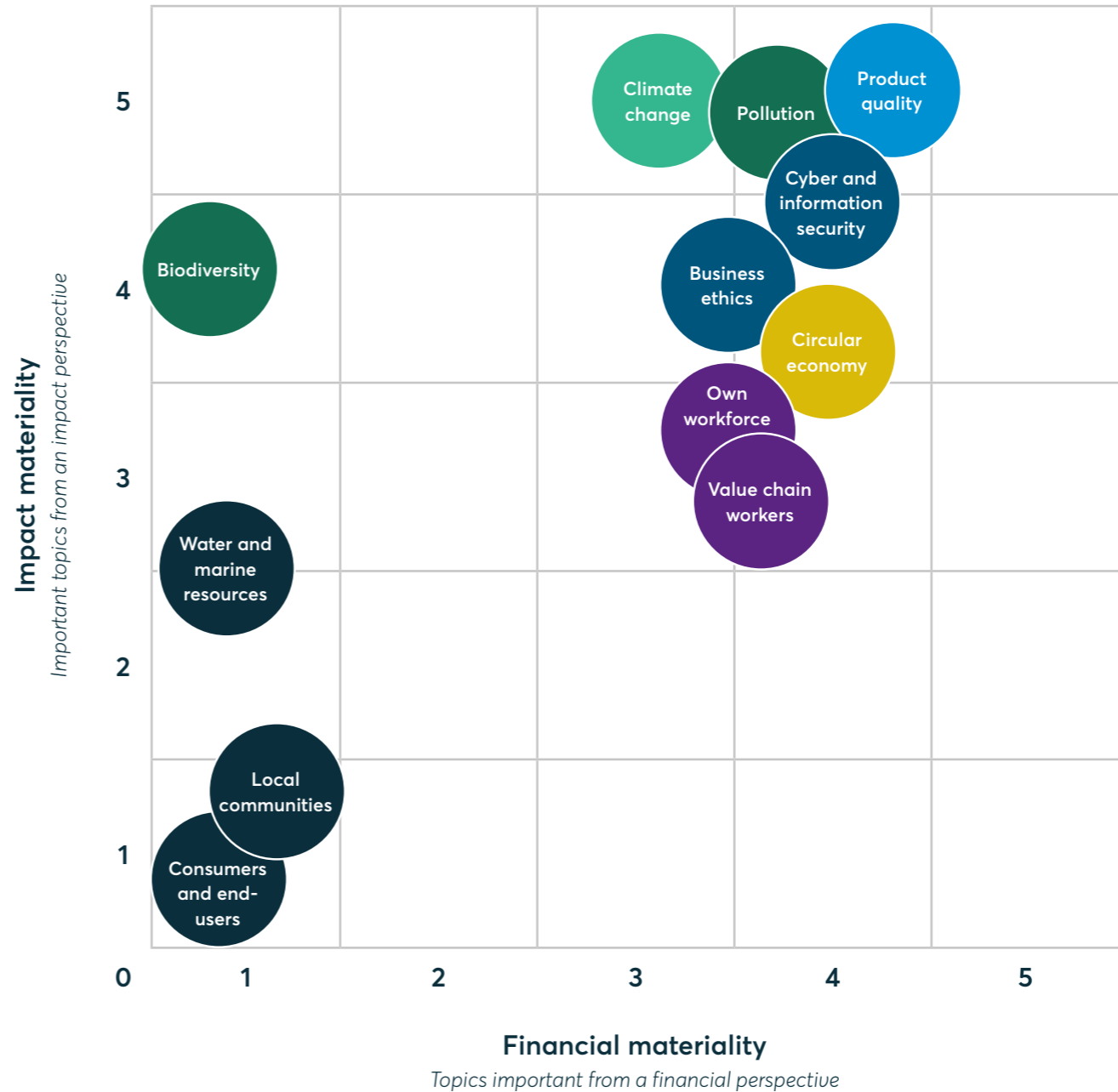
Roxtec has conducted a Double Materiality Assessment (DMA) in accordance with the criteria outlined in ESRS 1 and the implementation guidance provided by EFRAG.

The process and results are approved by our financial auditor in accordance with the standard. The results have been instrumental in shaping our sustainability strategy, including the setting of targets and prioritization of efforts.

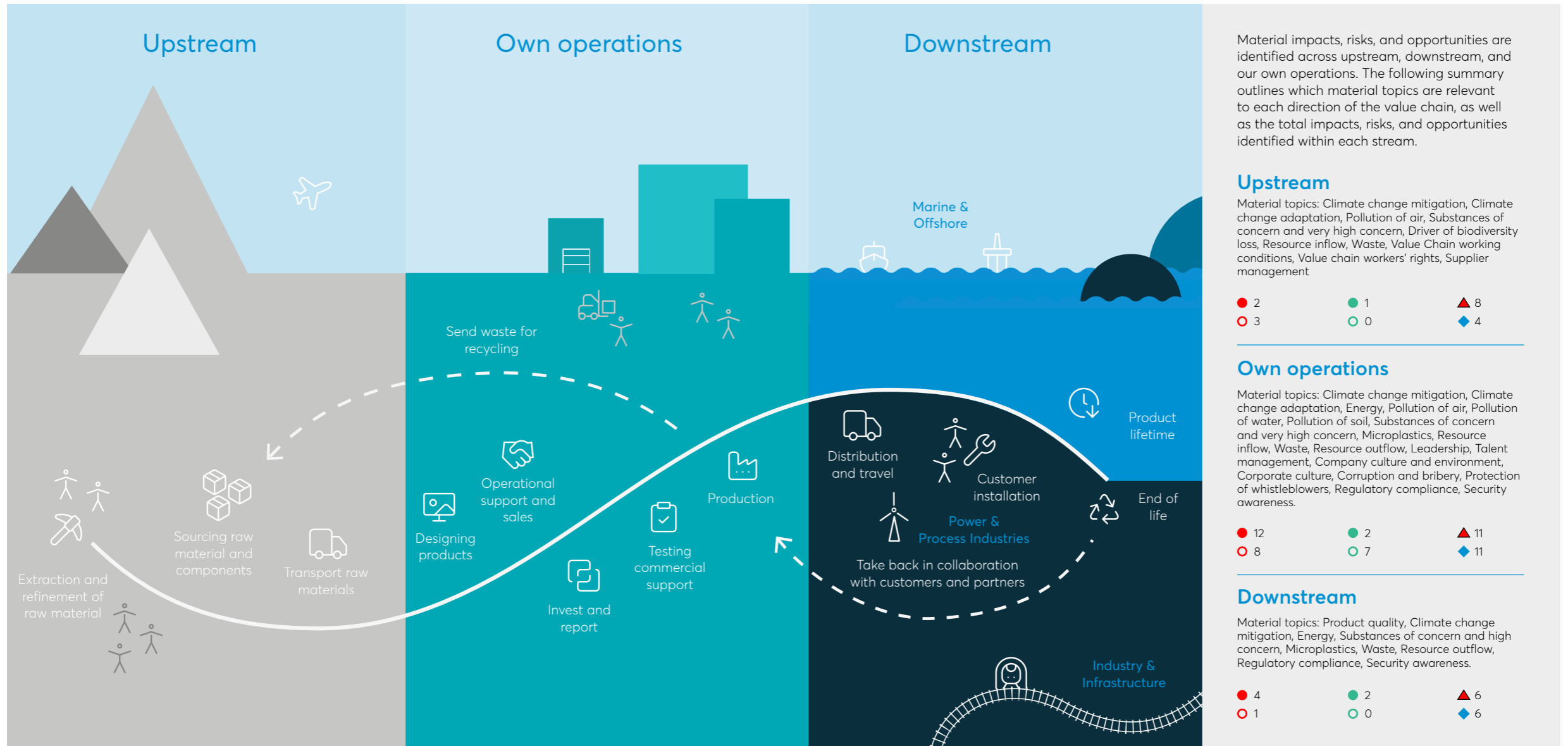
The DMA process involved identifying and evaluating our impacts on the market, society, and environment as well as sustainability-related financial risks and opportunities. 76 impacts, risks, and opportunities (IROs) were assessed as material, comprising 12 positive impacts, 29 negative impacts, 17 risks, and 18 opportunities (see page 18).

The matrix shows seven ESRS topics and two company-specific topics that are material for Roxtec. Each topic has sub-topics, identified as material based on impacts, risks, and opportunities (IROs), which are explained in the following chapters. All topics except biodiversity are considered double material, meaning they affect Roxtec both financially and from a stakeholder perspective.

The most important topics include product quality, pollution, cyber and information security, climate change, and others shown in the matrix. Each topic's position in the matrix is based on the combined scoring of its underlying IROs, which reflects overall importance. In practice, our work focuses on how each department manages its specific impacts, risks, and opportunities, rather than only addressing topics at an aggregated level.



2.7 Roxtec value chain



Material impacts, risks, and opportunities are identified across upstream, downstream, and our own operations. The following summary outlines which material topics are relevant to each direction of the value chain, as well as the total impacts, risks, and opportunities identified within each stream.

Upstream

Material topics: Climate change mitigation, Climate change adaptation, Pollution of air, Substances of concern and very high concern, Driver of biodiversity loss, Resource inflow, Waste, Value Chain working conditions, Value chain workers' rights, Supplier management

● 2	● 1	▲ 8
○ 3	○ 0	◆ 4

Own operations

Material topics: Climate change mitigation, Climate change adaptation, Energy, Pollution of air, Pollution of water, Pollution of soil, Substances of concern and very high concern, Microplastics, Resource inflow, Waste, Resource outflow, Leadership, Talent management, Company culture and environment, Corporate culture, Corruption and bribery, Protection of whistleblowers, Regulatory compliance, Security awareness.

● 12	● 2	▲ 11
○ 8	○ 7	◆ 11

Downstream

Material topics: Product quality, Climate change mitigation, Energy, Substances of concern and high concern, Microplastics, Waste, Resource outflow, Regulatory compliance, Security awareness.

● 4	● 2	▲ 6
○ 1	○ 0	◆ 6

● Actual negative impact ○ Potential negative impact ● Actual positive impact ○ Potential positive impact ▲ Risk ◆ Opportunity

IROs are aggregated by value chain position, showing concentration. For the total count of individual IROs, see page 18.

2.8 Long list of impacts, risks and opportunities

Focus areas	Topics	Sustainability sub-topics	Value chain	Time horizon	Material impact	Financial materiality	Identified vs material
Protection	Product quality	Protecting environment, life and assets through innovative sealing solutions		S M L	●	◆	2 2
Climate	Climate change	Climate change mitigation		S M L	●●	▲▲◆	5 5
		Climate change adaptation		S M L		▲◆◆	4 3
		Energy		S M L	●	◆	4 2
Environment	Pollution	Pollution of air		S M L	●●●	▲	5 4
		Pollution of water		S M L	●	▲◆	7 3
		Pollution of soil		S M L	●		2 1
		Substances of very high concern		S M L	●	◆	3 2
		Substances of concern		S M L	●	▲	4 2
		Microplastics		S M L	●○		4 2
	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss		S M L	●		1 1
Resource usage and waste	Circularity	Resources inflows, including resource use		S M L	●	▲▲◆◆	6 5
		Waste		S M L	●●●	▲◆◆	7 6
		Resource outflows related to products and services		S M L	●	▲◆	3 3
Social management	Own workforce	Working condition		S M L	●●●●●●●○	▲◆	12 10
		Equal treatment and opportunities for all		S M L	○●●	◆	8 4
		Other work-related rights		S M L	○●		2 2
	Workers in the value chain	Working conditions		S M L	○	▲◆	4 3
		Other work-related rights (child labor; forced labor and more)		S M L	○	▲◆	3 3
Corporate governance	Business ethics	Corporate culture		S M L	○	▲	2 2
		Protection of whistleblowers		S M L	○		3 1
		Relationships with suppliers incl. payment practices		S M L	●○	◆	3 3
		Corruption and bribery		S M L	○	▲	2 2
	Cyber and information security	Regulatory compliance		S M L	●	▲◆	3 3
		Security awareness		S M L	●	▲	2 2

Value chain direction (Upstream; Own operation; Downstream)
 Time horizon for impact, risks, opportunity (Short; Medium; Long-term)
 Actual negative impact
 Potential negative impact
 Actual positive impact
 Potential positive impact
 Risk
 Opportunity

2.9 Methodology and process

Our Double Materiality Assessment (DMA) for 2025 has been conducted in accordance with EFRAG's guidelines, using a documented methodology and process.

We have scoring principles to operationalize parameters and ensure traceability throughout the process, including rationales for all scoring decisions. A summary of our material impacts, risks, and opportunities (IROs), and their placement in our value chain is presented on page 17-18. All IROs are detailed under the relevant topical disclosures.

Scope

In identifying our IROs, we have accounted for all sub-sub-topics specified in ESRS 1. Regarding impacts on the environment and people (inside-out perspective), both negative and positive factors, potential and actual, related to sustainability have been considered. In the financial perspective (outside-in), we have analyzed sustainability-related risks and opportunities that may affect the business or provide benefits from an economic standpoint. This assessment covers our whole value chain - upstream, own operations and downstream. The focus has been on first-tier suppliers and customers. For other

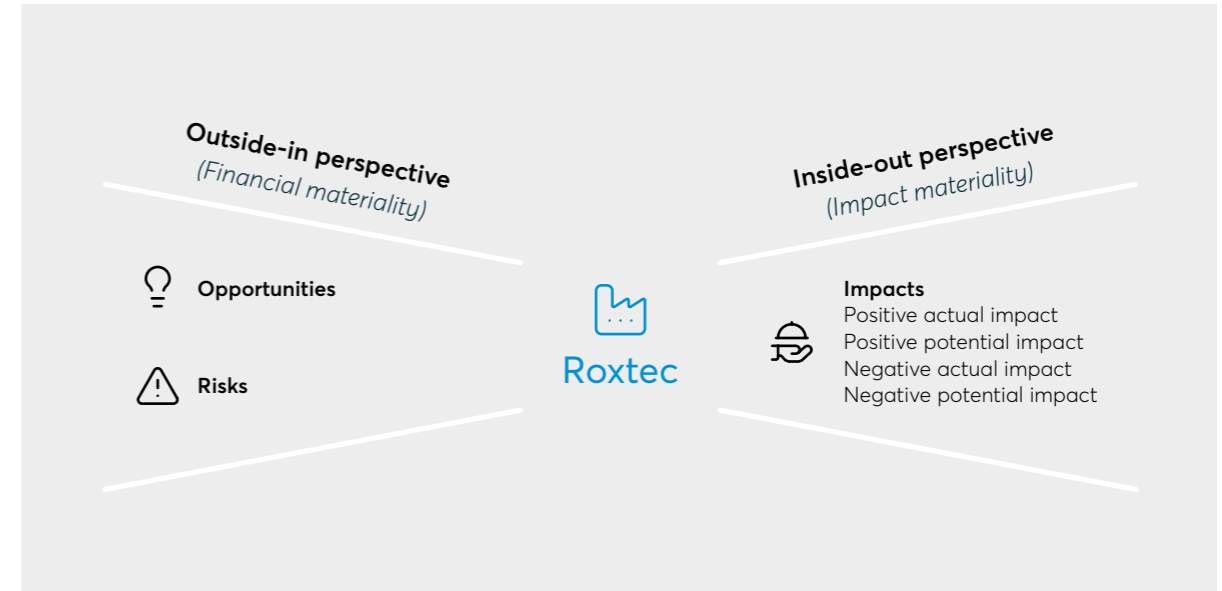
segments, we have relied on sector-wide assessments, industry expertise, and internal knowledge. Special attention has been given to the upstream value chain, with emphasis on sourcing raw materials and exposure to geographic regions that may present increased risk regarding human rights, working conditions, business ethics, and environmental impact.

Stakeholder engagement

We have a clear stakeholder engagement plan and have prioritized our stakeholders based on how much they can influence our operations and how affected they are by our operations. An ongoing dialogue enables us to identify their positions, concerns, and expectations. The information collected informs the identification of material topics and influences our DMA. Through structured dialogues we have identified the topics they consider significant. Their feedback has been instrumental in enhancing transparency and establishing an understanding of issues that require attention. This supports the development of our sustainability strategy. Stakeholder representatives are selected to cover key groups such as affected stakeholders (e.g. customers, the board, management, employees, owners, suppliers, partners, and their workforce) and users of sustainability statements (e.g. investors, industry representatives, regulators, local communities, industry associations and certifiers, and employee unions).

Thresholds

The sustainability steering group, including CFO, conducted a review to determine the appropri-



ate materiality threshold. Their recommendation was approved by the management team and the board. It applies a sliding scale, set at a score of 4 for impact and 2 for likelihood. This approach allows items with a higher probability of occurrence to be considered material, even if their impact is not severe. More risks, opportunities, and impacts with a higher likelihood of occurrence are thereby included in the assessment. For matters related to human rights, a lower threshold is applied: 3 for impact and 1 for likelihood.

Scoring

Impacts

In accordance with EFRAG guidance, three parameters were evaluated to determine the

severity of an actual negative impact. Assessment is performed on a scale from 1 to 5 for each parameter. 5 represents the most severe outcome and 1 the least. The parameters are:

- **Scale.** The degree of negative impact on individuals and the environment as well as the duration for which the impact would persist.
- **Scope.** The breadth of the negative impact. For environmental issues, this relates to the extent or geographical area affected; for impacts on people, it relates to the number of individuals impacted.
- **Irremediability.** Whether the negative impact could be reversed, and the ease with which remediation could occur.

Where a negative impact was only potential, the likelihood of occurrence was assessed. For positive impacts, both scale and scope were evaluated. If a positive impact was potential, its likelihood was considered. The severity of a negative impact was determined by averaging the scores of all parameters. For positive impacts, severity was calculated based on the average of scale and scope. Likelihood was assessed on potential impacts and got its score according to the outcome of respective assessment.

Risks and opportunities

In evaluating risks and opportunities, we assessed the potential impact on EBITDA by considering the magnitude and likelihood of each scenario. The magnitude was rated on a scale from 1 to 5, with 5 indicating the greatest possible effect. The likelihood of financial impact was evaluated on the same scale as size. These criteria formed the basis for scoring, with mitigation measures reflected in either the magnitude or likelihood ratings. When quantitative data were available, assessments were carried out using quantitative methods. If quantitative information was limited or unavailable, qualitative assessments were applied to support the evaluation of magnitude and likelihood. This approach was adopted due to the complexity of the assessments and the challenges in determining values for specific risks and opportunities. Ranges provided a more nuanced assessment.

Process

We have established a structured five-step approach to conduct the DMA which is input

to our strategy and operational improvements. The process was informed by third party advice, benchmarking and our last DMA analyses, which provided valuable input for this year's evaluation. By following these steps, we aim to ensure a comprehensive and consistent assessment of actual and potential impacts as well as of related risks and opportunities in line with current regulatory and stakeholder expectations.

1. Understand

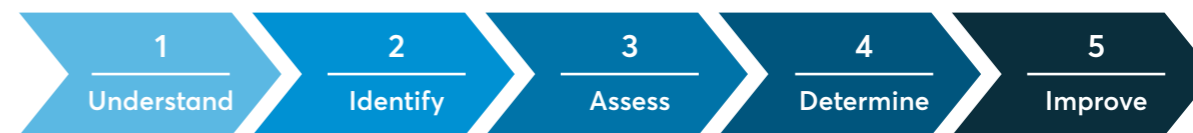
Initially, it is essential to develop a thorough understanding of our business and industry. We began by mapping our entire value chain and reviewing the regulatory framework established under the ESRS standard. Benchmarking was conducted against stakeholders' expectations and using relevant ratings, reports, similar companies, and internal projects. Also, scientific evidence was leveraged for the analysis.

2. Identify

In the next step, we focused on various impacts, risks, and opportunities. This process utilizes both an inside-out and outside-in perspective to ensure comprehensive identification. Stakeholder insights were incorporated, and we conducted workshops with key internal stakeholders and subject matter experts to identify IROs.

Our approach prioritizes specific IROs that have a significant effect on our business, enabling more effective mapping and integration into daily operations for improved understanding. We also examined potential improvement to targets, KPIs and metrics to facilitate and incentivize ongoing operational management and

Roxtec process



improvement.

3. Assess

During the third step, we established our risk model, which includes specific criteria for evaluating our identified IROs. The assessment process incorporated a review of relevant reports, industry intelligence, and both external and internal expertise to determine the effect of each IRO on the environment, people, and our business in alignment with our risk model. We also assessed the identified suggested adjustments to targets, KPIs and metrics for the coming year. This structured assessment provides a basis for prioritizing actions and allocating resources. The integration of expert input and industry benchmarks ensures that our process remains robust and in line with best practice. This enables us to monitor progress and adapt our sustainability strategy to emerging risks and opportunities.

4. Determine

The results were aggregated to evaluate the materiality of each identified IRO. There is a clear linkage between ESRS topics, sub-topics, and sub-sub-topics and each IRO identified. An overview of the scores formed the basis for the preliminary results. Key stakeholders were consulted for validation and adjustments were






made. The preliminary results were reviewed by the sustainability committee to ensure alignment with our business context. Once final adjustments were completed, the outcome of the DMA was submitted to the auditor, management team, and board of directors for final approval. Targets, KPIs and metrics were also signed by the management team.

5. Improve







The final step involves implementing improvements to address identified impacts, risks, and opportunities. This process is overseen by our management team and led by the sustainability manager. Actions are systematically developed and executed to mitigate negative impacts, capitalize on opportunities, and further integrate sustainability into our operations. Progress is monitored to ensure that set targets are achieved and that our sustainability strategy remains responsive to evolving risks and stakeholder expectations. To reach our long-term targets, we set yearly milestones and prioritize projects.



2.10 Interests and views of stakeholders

 Customers	 Board and management	 Own employees	 Owners	 Suppliers, partners and their workforce
Engagement and organization				
<p>We focus on our customers' interests and maintain an open dialogue that reflects Roxtec Core Values. To meet sustainability demands, we gather input through conversations, surveys, ratings, and specifications. This feedback guides us in developing solutions that fulfill both technical and sustainability requirements in various areas. It is a win-win if we can support our clients in helping them get the best sealing while at the same time improving sustainability performance. We are committed to being adaptable, easy to work with, and to acting as trusted sustainability advisors within the field of sealing.</p>	<p>The board and management receive continuous updates on sustainability progress and changes affecting our strategy and performance to ensure the right ambition and focus. This includes signing DMA and sustainability targets. Formal governance includes quarterly board reviews, signoffs and progress checks with the management team, and monthly steering group meetings.</p>	<p>Through our DMA, employee surveys, and departmental workshops, we have identified key priorities, risks, opportunities, and perceived impacts while raising awareness of how employees can contribute to sustainability targets. Semi-annual satisfaction surveys and manager involvement ensure that team perspectives are represented. We will continue to build on this dialogue and maintain open channels with employees. One of these channels is our global sustainability forum.</p>	<p>We maintain an ongoing dialogue with our owners, Mellby Gård, on sustainability matters, reporting on status, challenges, and progress toward our long-term targets. Feedback from owners is incorporated into strategic planning to ensure that sustainability and business objectives are aligned.</p>	<p>Roxtec has continuous dialogues with key suppliers and conducts yearly reviews through the purchasing process for new and current suppliers. There have been dialogues regarding sustainability for key development projects, and from 2025 we are implementing a due diligence process which enables a wider base of suppliers to have risk screenings and an ability to have a tighter dialogue regarding sustainability needs and improvement.</p>
Purpose				
<ul style="list-style-type: none"> • Systematically identify and address customer needs and expectations • Foster trust and transparency in all interactions • Support customers in achieving their objectives for sealing solutions that protect life and assets • Promote and enable other sustainable business practices 	<ul style="list-style-type: none"> • Ensure the sustainability strategy is consistently aligned with ambition and business objectives • Ensure agility and risk management as the world is changing 	<ul style="list-style-type: none"> • Understand employees' perceptions and experiences • Increase awareness of our sustainability policies • Emphasize the role of each employee in creating a sustainable workplace 	<ul style="list-style-type: none"> • The purpose of the dialogue is to ensure that our work aligns with the owners' priorities and guides the direction of the company. 	<ul style="list-style-type: none"> • We monitor compliance with our agreements, including the code of conduct, by promoting responsible sourcing and protecting the working environment of our suppliers and their employees.
Examples of outcome				
<p>We take customer input into account in our strategy, budgeting, and product and material development to reduce environmental impact. This also drives our collaboration with suppliers and ensures we provide reliable sustainability data. We develop and improve solutions together with our customers.</p>	<p>A defined strategy based on material topics from financial and stakeholder impact perspectives Targeted investments to improve environmental, social, and business ethics performance, including carbon reduction initiatives, research and development, due diligence processes, cybersecurity certification, waste treatment, competence development, and other key improvements</p>	<p>Updating internal policies and global strategies regarding employees has facilitated increased awareness, clarified individual contributions, and established strategic plans across departments.</p>	<p>Improve Mellby Gård's understanding of Roxtec's impacts, risks and opportunities in the short, medium, and long term.</p>	<p>Enabled lowered environmental impact through carbon emission reduction, waste recycling projects, supplier specific emission data, better sustainability risk management of key suppliers, globalized supplier management, and innovation opportunities with key suppliers.</p>



 Investors	 Industry	 Industry associations and certifiers	 Employee unions	 Regulators	 Local communities
Engagement and organization					
<p>We meet with our investors twice a year to discuss our financial position. In addition, we hold separate meetings focused on sustainability, where we address investors' views and expectations. Investors emphasize the importance of environmental issues, particularly climate change, in their decision-making processes.</p>	<p>We conduct ongoing market analysis and monitor industry developments on a global scale, including regional development, peers, and other players in our ecosystem.</p>	<p>As our products are certified, we maintain an ongoing dialogue with relevant certifiers to ensure compliance with market certification criteria and to keep our information accurate.</p>	<p>Our HR department maintains regular and direct contact with employee unions to address matters concerning our employees.</p>	<p>We continuously monitor and evaluate new global laws and regulations relevant to our company, ensuring compliance and maintaining appropriate sustainability processes and policies.</p>	<p>We engage with local communities, authorities and universities to gain insights into local priorities and support research and development, ensuring our activities align with local needs and advance our sustainability objectives.</p>
Purpose					
<ul style="list-style-type: none"> The purpose of these interactions is to identify key investor priorities, address their concerns regarding sustainability, and foster trust to support long-term investment. 	<ul style="list-style-type: none"> The purpose is to ensure that our sustainability efforts deliver measurable environmental and social impact while remaining aligned with industry standards. 	<ul style="list-style-type: none"> We contribute to the development of industry standards, ensure compliance with relevant certifications, and address both risks and opportunities in our operations. 	<ul style="list-style-type: none"> The purpose of these meetings is to obtain employee perspectives and negotiate matters relevant to staff interests and working conditions. 	<ul style="list-style-type: none"> We ensure compliance with global laws and regulations to mitigate risks and uphold our sustainability commitments. 	<ul style="list-style-type: none"> This engagement also provides valuable insights for research and development as well as for other areas that support progress towards our sustainability objectives.
Examples of outcome					
<p>We integrate sustainability into our strategic and financial planning, in alignment with investors' sustainable finance frameworks, to ensure long-term value creation and transparency. We also enable green financing if carbon emissions are following the planned trajectory.</p>	<p>More relevant strategic focus, progress in key projects, including product development, to improve market relevance.</p>	<p>Improved understanding of future needs in terms of technical expectations to ensure good product quality. Sharing perspectives on the importance of sustainability data and supporting the collection of environmental data.</p>	<p>Dialogue with employee unions has led to improvements in the working environment and the development of communication plans for informing employees about changes.</p>	<p>This report has as for example been aligned with ÅRL and preparing for CSRD and CSDDD. Roxel also have a compliance monitoring and implements actions in key functions globally depending on regulatory shifts. Relevant processes, policies, and data collection methods have been reviewed, with new procedures implemented as required.</p>	<p>We have gained several valuable insights from new projects and received support to drive our operations forward, including the opportunity to learn from industry peers, such as developing a due diligence process.</p>

2.11 Sustainability management; how we embed due diligence and risk management

At Roxtec we leverage the sustainability management during the year and find synergies with risk management and implementing a due diligence process. Between 2025 and 2028, Roxtec is implementing a structured due diligence process across our value chain, with a strong focus on supplier engagement. This initiative aims to reduce risk, enhance transparency, and unlock long-term business value through deeper collaboration. It is aligned with the EU CSDDD directive, OECD Guidelines for Multinational Enterprises, and the UN Guiding Principles on Business and Human Rights.

The process is embedded in procurement, operations, and product development, and follows a risk-based approach. For Roxtec, this is not just about compliance. It is a strategic tool for working systematically with suppliers that have high business impact.

Our management team is actively involved in setting requirements and policies. The process includes risk screening, prioritization supported by AI, mitigation of negative impacts, and continuous follow-up coordinated by a cross-functional steering committee. We report progress annually and continuously refine our methods and digital tools to improve efficiency and insight.

4. Communicate and report result

- Sustainability report
- Ratings



2. Adjust strategy and assess impacts, risks and opportunities

- Business strategy review
- Double Materiality Assessment
- Supplier screenings
- Adjustments to requirement and policy
- Prepare for budgeting

3. Cease, prevent or mitigate and track implementation of results along the year

- Sustainability related implementation program and projects
- Remediation when appropriate and identify acute needs
- Customer projects
- Supplier collaboration

3. Protection



3.1 Product quality

Roxtec sealing solutions are designed to ensure safety, efficiency, and operational reliability. Our products help protect people, assets, and the environment from multiple severe hazards and risk factors. By maintaining integrity, we help prevent accidents across industries.

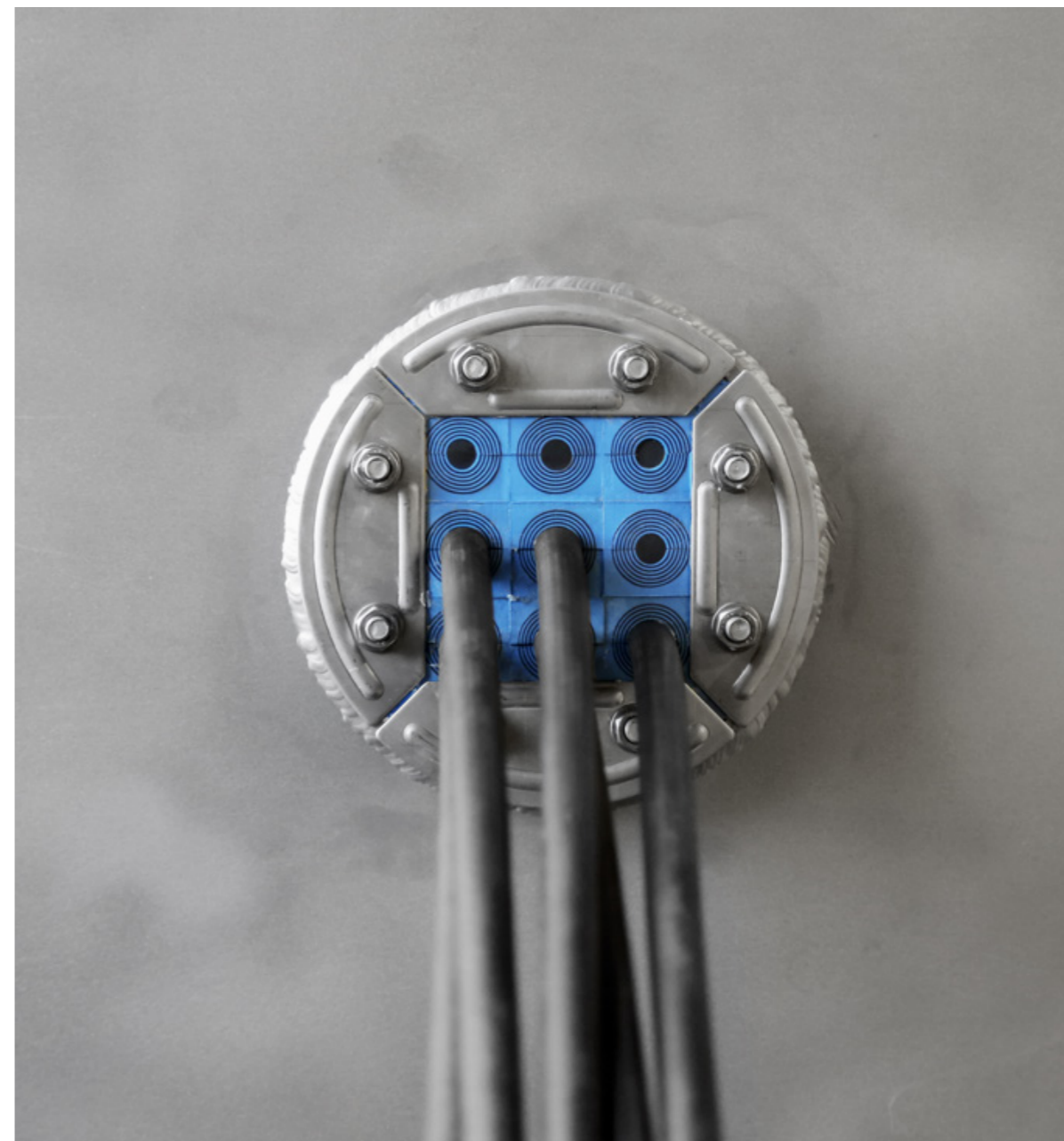
Providing certified protection

The Roxtec sealing system is a passive safety device that has a positive impact through high quality sealing in demanding environments. Our product quality is proven through certification and testing, showing our ability to meet strict technical requirements. We are also seeking further application areas, and continuously customize solutions to support our customers. We perform extensive testing, often more than required, to make sure we produce products that keep their promise. We collaborate closely with our customers and are constantly looking into ways to simplify installation and manage the product lifetime through digital solutions.

We support our clients where they are

Roxtec can expand protection by identifying new application areas and raising awareness among stakeholders who may not yet know the benefits of our sealing solutions. By tailoring products to specific needs and developing innovative transits for different needs, we can contribute to increased safety in more sectors. These efforts allow us to enhance customer resilience by protecting operations and contribute to safety.

Material impacts, risks and opportunities for Roxtec						
Sub-topic	IRO description	IRO type	Value chain	Time horizon	Mitigation actions	Policies and steering
Product quality	Minimizing environmental catastrophes and protecting life and assets through innovative sealing solutions	●	◀▶	◀ S M L ▶	Product, sales and operational development together with our customers and partners.	All Roxtec's business management policies and procedures.
	Opportunity to support customers in their quest to secure environment, life and assets	◆	◀▶	◀ S M L ▶		



Cooperating for sustainability with customers in all segments

Power & Process industries



Taking back rubber waste and saving steel

Roxtec maintains a strong focus on the power and process industry segments, supporting customers with seals for the global energy transition while developing new application areas within renewable energy. For example, through a circular pilot with Semco Maritime, we completed a take-back program of rubber waste from sealing upgrades. By aligning logistics and sustainability expertise, we established a scalable blueprint for global material recycling and the opportunity for reducing the use of virgin rubber. "Circularity in complex value chains demands more than intention — it demands alignment and dedicated focus. Our partnership with Roxtec has shown that the right partner makes scalable impact possible." *Dennis Rod Østergaard Senior Sustainability Advisor, Lead - Semco Maritime*

Furthermore, our customized oval seals for offshore foundations achieved a 35–50% steel reduction, saving 1,000 tons of steel in a single wind farm. "We use oval seals in all our projects now, and we will continue to use them to save tons of steel in all our future projects," says structural design engineer Christian Lønne of Rambøll.

Infrastructure & Industry



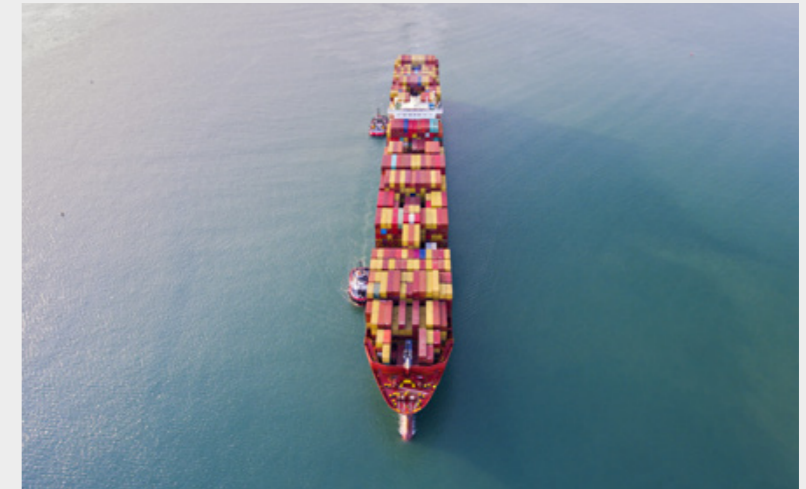
Focus on energy efficiency and reduction of emissions

Within the infrastructure and manufacturing industry segments, we are working with energy efficiency – from sealing solutions and lightweight construction to minimizing the environmental footprints and the total cost of ownership. We have, for example, supported data center customers with cable and pipe transit designs that significantly reduce energy consumption by preventing and minimizing cold air leakages.

Additionally, we have supported key rail customers by designing lightweight products that lower carbon emissions and reduce energy usage.

While we uphold client confidentiality, we look forward to sharing more customer success cases as we continue to enable improvements across the infrastructure and manufacturing industry segments.

Marine & Offshore



Supporting electrification and sustainable marine fuels

Roxtec actively supports the maritime industry's transition toward electrification and alternative fuels, where reliable sealing solutions are critical to i.e. contain a potential gas leakage.

Our strategic focus includes enhancing cybersecurity for protected spaces and optimizing material utilization to reduce both operational complexity and total cost of ownership.

In 2025, Roxtec was honored as "Sustainable Organization of the Year" at the SHIPTEK International Maritime Awards in Saudi Arabia.

Upholding customer confidentiality, we look forward to sharing more customer success cases as we continue to drive improvements across the global marine and offshore segments.

4. Environment



4.1 Climate change

Climate change creates impacts, risks, and opportunities. Three sub-topics are important for us. Progress is tracked through our targets.

Climate change adaptation

We adapt our operations, set requirements for suppliers, and support customers by providing seals that help them address risks. As extreme weather events threaten supply chains and infrastructure, our seals contribute to protecting operations and minimizing downtime.

By strengthening resilience, we ensure value. This positions us as a reliable partner, enabling continuity even under challenging conditions. Going forward, we believe this will be even more critical as climate and environmental conditions continue to change globally.

Climate change mitigation

We recognize our role in emitting carbon equivalent emissions and act to reduce our impact. Stricter requirements may increase costs and affect operations, while failure to meet targets could harm business. By integrating emission reduction into product design, materials and transport solutions, and by sharing data, Roxtec supports customers in meeting climate targets.

We prioritize emission reduction, transparent reporting, and collaborative innovation to accelerate decarbonization and ensure long-term competitiveness across our value chain.

Energy

We strive for resilience through renewable sourcing, while also recognizing that some of our solutions help customers reduce energy use.

By improving efficiency, we lower risks and costs and contribute to the transition toward sustainable practices. For customers, the value lies in solutions that support reduced energy use, helping them strengthen resilience and manage long-term costs.





Our impact and what we do

Our operations carry environmental impacts, risks, and opportunities just like many other global industrial leaders' operations do. We have, however, a dual responsibility: our products are designed to protect from disasters, and we are committed to ensuring they do so with a diminishing climate footprint.

We have maintained emission reduction targets for the past three years, but our rapid growth demands more. Sustainability must be synonymous with business excellence, and our climate reduction strategy project is a cornerstone of our journey. It allows us to decouple growth from emissions through a commercially viable and data-driven strategy.

Our global environmental policy ensures a proactive, structured approach to managing impacts across the value chain. Committed to continuous improvement, we aim to exceed regulatory standards through ISO-aligned practices. The CEO oversees governance, while managers ensure local implementation. We focus on resource efficiency and pollution prevention, empowering employees to act responsibly. Our policy integrates stakeholder feedback to align our climate reduction efforts with market expectations and long-term business resilience.

Material impacts, risks and opportunities for Roxtec						
Sub-topic	IRO description	IRO type	Value chain	Time horizon	Mitigation actions	Policies and steering
Climate mitigation	Scope 1 and 2 GHG emissions from our operations	●	◀■▶	◀S M L▶	<ul style="list-style-type: none"> Climate reduction strategy project Investment in renewable energy Investment in solar panels for regional distribution center Energy saving measures in production Insetting of HVO in company cars Electrical charging stations 	<p>Our global environmental policy governs all our impacts, risks, and opportunities within the environmental topic.</p> <p>Roxtec operates through a robust global framework, integrating both ISO 9001 (quality management) and ISO 14001 (environmental management) standards. We are proud to be ISO 14001 certified at our largest production and operational sites, including Sweden and Germany.</p>
	Scope 3 GHG emissions from Roxtec's value chain	●	▶■▶	◀S M L▶	<ul style="list-style-type: none"> Sourcing low carbon aluminum from suppliers Develop supplier criteria Climate reduction strategy project Internal investment criteria Low weight products (e.g. Roxtec KOF) Material and product development project Insetting of sustainable marine fuels, HVO in trucks and electrical trucks on selected routes 	
	Climate related transition risks from sustainability policy and legal changes	▲	▶■▶	◀S M L▶	<ul style="list-style-type: none"> Compliance monitoring Sustainability governance model 	
	Risk of opportunity and revenue loss due to inadequate emission reductions in line with stakeholder and societal expectations	▲	▶■▶	◀S M L▶	<ul style="list-style-type: none"> Climate reduction strategy project 	
	Opportunity to enhance market position and financial performance by working strategically with CO ₂ reduction initiatives	◆	▶■▶	◀S M L▶	<ul style="list-style-type: none"> Climate reduction strategy project 	
Climate adaptation	Acute physical risks	▲	▶■▶	◀S M L▶	<ul style="list-style-type: none"> Environmental impact and risk plan for key site 	
	Increased demand for Roxtec's products due to climate change	◆	◀■▶	◀S M L▶	<ul style="list-style-type: none"> Sell and develop seals to help prevent and shield against disasters 	
	Enhance production resilience against climate change	◆	◀■▶	◀S M L▶	<ul style="list-style-type: none"> Environmental impact and risk plan for key site 	
Energy	Fossil-based fuel usage in own production site	●	◀■▶	◀S M L▶	<ul style="list-style-type: none"> Climate reduction strategy project 	
	Opportunity to bring value for customer and environment through lower energy consumption	◆	◀■▶	◀S M L▶	<ul style="list-style-type: none"> Offer seals with low weight and/or energy saving designs Customized product development 	



Our targets and transition planning

In 2025, we invested in aligning with standards and expectations all while executing around 20 carbon reduction initiatives.

Our focus was twofold: strengthening internal organizational capabilities and outlining Roxtec's carbon reduction strategy and investment priorities. In parallel, we invested in reduction initiatives across global functions, embedding carbon considerations into our core processes and internal investment criteria. By organizing more effectively, we increased our capacity to capture future opportunities and drive systemic change. To ensure transparency, we improved our carbon accounting standards and are investing in a third-party data review. Despite continuous investments since 2022, total emissions increased by 59.96%. This growth is driven by higher sales volumes and expanded global investments.

Our commitment to high service levels has significantly increased both purchasing volumes and transportation requirements. Furthermore, our emission intensity in relation to revenue is rising, indicating we are becoming more carbon intensive as we invest in new facilities and production capacity.

Energy efficiency and renewable electricity

On the energy side, Scope 2 emissions decreased by 64.1% (compared to 2024), with 94% of our

consumption now renewable. This serves as a critical lever to decouple growth from our footprint. Currently, subsidiaries in Sweden, Finland and the majority of USA operate on renewable electricity.

Rise in scope 1 and 3

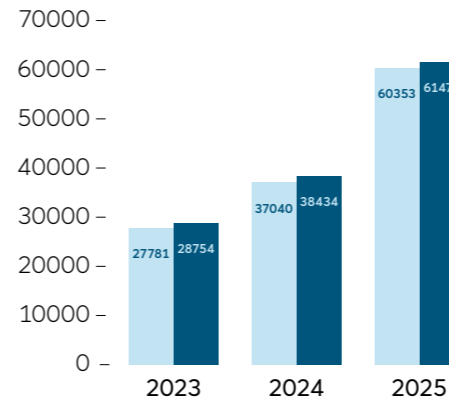
The primary reason for our footprint increase was a 62.94% rise in Scope 3 emissions (compared to 2024), largely due to higher procurement of products and services, an expanded reporting scope, investments in facility expansion. Also, transportation emissions rose as we relied heavily on air freight to maintain high service levels. Scope 1 emissions increased by 142.6% (compared to 2024), primarily due to higher company vehicle travel and improved reporting of combustion and fugitive emissions.

Strategic roadmap

We have initiated a strategic review of our reduction roadmap to develop a comprehensive climate transition plan during 2026. This strategy will ensure we scale investments where they achieve the most significant impact.

Carbon reduction target

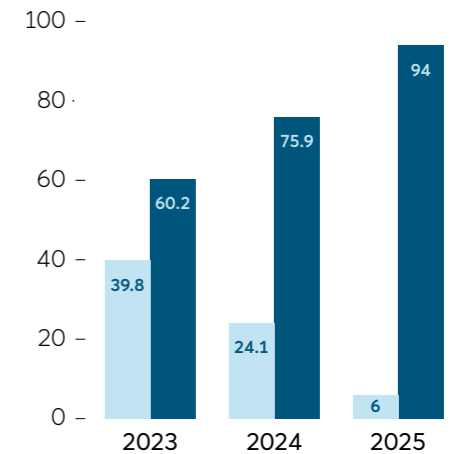
Roxtec has a carbon reduction target divided on scope 1, 2 (market-based) (100% reduction until 2030) and 3 (25% reduction until 2030, 100% reduction until 2045) with a base year set to 2022. We are on track to meet our scope 1 and 2 targets, but not with scope 3, hence our investment in a strategic review and investment budget.



- Total emissions (Scope 1, 2 (market based), 3) (ton CO_{2e})
- Scope 3 emissions (ton CO_{2e})

Share of renewable energy

Roxtec's share of renewables is increasing due to investments and improved reporting. Renewable energy is from scope 2 sources, electricity and heating. Market-based instruments used for renewable electricity include, for example, electricity supply contracts, GOs, and RECs.



- Share of renewable energy (%)
- Share of non-renewable energy (%)

Renewable energy is classified in accordance with the EU Renewable Energy Directive (RED).



Deep dive: CO₂e emissions

In 2025, emissions increased by 59.96% due to rapid growth, infrastructure investments and increased purchasing, although we completed around 20 reduction projects. Our carbon emission intensity relative to revenue has risen, indicating that we are more carbon intensive. This is driven by procurement of materials, facility expansions, and an increase in high-impact transportation.

Scope 1 increased by 142.6%, driven by a rise in company vehicle travel and improved reporting accuracy. We integrated stationary combustion data from the USA and Sweden and recorded fugitive emissions from refrigerants. Our direct operational emissions reflect both our global expansion and a more comprehensive accounting of our physical footprint.

Scope 2 decreased by 64.1%, influenced by our focus on purchasing and validating renewable energy. With 94% of our consumption now renewable, we have transitioned our operations in Sweden, USA, and Finland. This indicates that while production hours grow, we decouple our electricity demand from carbon impact. Around 98% of our emissions are in scope 3, which increased by 62.94%, driven by higher procurement, an expanded reporting scope for indirect materials, and increased air freight. Emissions from facilities rose due to expansion and investment in new capacity.

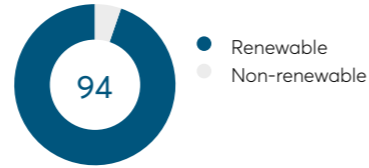
GHG emissions (ton CO ₂ e _q)	2025	2024	2023	Change (2024)	Change % (2024)
Scope 1					
Stationary combustion	120.2	104.96	140.83	15.24	14.50
Company vehicles [excl. electric vehicles]	563.88	197.73	9.06	366.15	185.20
Fugitive emissions	50.22	0	0	50.22	0.00
Process emissions	0	0	0	0	0.00
Own produced energy from non-fuel renewables	0	0	0	0	0.00
Total CO₂e emissions, Scope 1	734.3	302.69	149.89	431.61	142.60
Scope 2					
Purchased electricity (Market-based) [Incl. electric vehicles]	378.38	891.71	452	-517,65	-58,1
Purchased electricity (Location-based) [Incl. electric vehicles]	473.18	469.75	542.74	3.43	0.70
Purchased heating (Market-based)	13.89	199.73	370.27	-185,84	-93
Purchased heating (Location-based)	75.27	199.73	370.27	-124,46	-62,3
Total CO₂e emissions, Scope 2 [Location-based]	548.45	669.48	913.01	-121,04	-18,1
Total CO₂e emissions, Scope 2 [Market-based]	392.27	1091.44	822.28	-703,50	-64,1
Scope 3					
Category 1: Purchased goods and services	33116.98	15 257.96	12 685.35	17 675,42	117,00
Category 2: Capital goods	7372.35	5448.36	3012.72	1923.98	35,30
Category 3: Fuel and energy related activities, outside of scope 1 & 2	361.24	380.35	801.28	-19,11	-5
Category 4: Upstream transportation and distribution	1752.05	1054.26	313.97	697.79	66,20
Category 5: Waste generated in operations	32.49	57.55	16.15	-25,06	-43,5
Category 6: Business travel	4363.30	4923.33	2531.28	-560,03	-11,4
Category 7: Employee commuting	931.96	745.34	1302.05	186.62	25,00
Category 9: Downstream transportation and distribution	11120.20	8900.28	6848.68	2219.92	24,94
Category 12: End-of-life treatment of sold products	1302.13	272.34	269.9	1 029,79	378,10
Total CO₂e emissions, Scope 3	60352.7	37 039.77	27 781.38	23312.93	62.94
Total emissions (Scope 1, 2 & 3)					
Total CO₂e emissions [Location-based]	61635.45	38 011.94	28 844.27	23623.51	62.15
Total CO₂e emissions [Market-based]	61479.27	38 433.9	28 753.55	23045.37	59.96
GHG intensity (tonne/MSEK)					
Total GHG emissions (location-based) per net revenue	15.04	10.43	9.42		44
Total GHG emissions (market-based) per net revenue	15.01	10.55	9.39		42

Deep dive: Energy management

Our energy performance in 2025 demonstrates a successful decoupling of growth from emissions. Our market-based emissions are significantly lower than our location-based figures, confirming we are procuring cleaner energy than the regional grid average. This achievement is driven by our strategic purchase of renewable energy and improved supplier-specific data, which allows us to validate our 94% renewable energy share and a 64.1% reduction in Scope 2 emissions. For purchased heating, location-based emissions have decreased since 2024 due to the implementation of country-specific emission factors and a clearer separation of reporting methods.

Most remaining non-renewable consumption is linked to leased facilities where property owners cannot yet offer renewable options. We conduct a global site and office inventory by engaging in dialogues with landlords to identify conversion opportunities. Where a direct switch is not feasible, we evaluate investments in offsite renewable energy production.

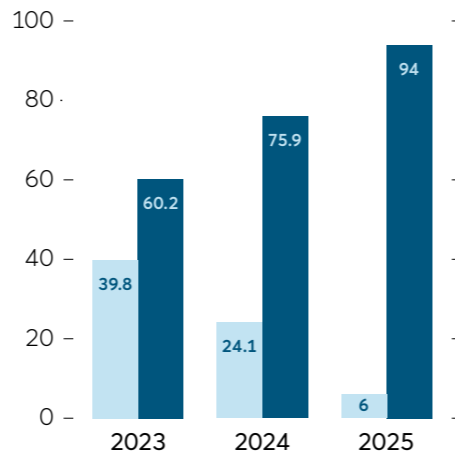
Share of renewable energy



Renewable energy is defined in accordance with the EU Renewable Energy Directive (RED III), encompassing non-fossil sources such as wind, solar, aerothermal, geothermal, and hydrothermal energy. In Roxtec's energy profile, this primarily includes wind and solar power, hydropower, and biomass.

Share of renewable energy

Roxtec's share of renewables is increasing due to investments and improved reporting.



- Share of renewable energy
- Share of non-renewable energy

Energy	2025
Energy intensity (MWh/MSEK)	
Total energy consumption/revenue	2.95
Energy consumption and mix	
Fuel consumption from coal and coal products (MWh)	0
Fuel consumption from crude oil and petroleum products (MWh)	3 053,21
Fuel consumption from natural gas (MWh)	571.53
Fuel consumption from other fossil sources (MWh)	12.07
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	462.52
Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	4 099,33
Share of fossil sources in total energy consumption (%)	33.96
Consumption from nuclear sources (MWh)	44.41
Share of consumption from nuclear sources in total energy consumption (%)	0.37
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	7 680,40
The consumption of self-generated non-fuel renewable energy (MWh)	247.01
Total renewable energy consumption (MWh)	7 927,41
Share of renewable sources in total energy consumption (%)	65.67
Total energy consumption (MWh)	12071.15

We have invested in renewable energy and improved reporting with data evidence. Renewable energy from all scopes was 66% (including stationary combustion and vehicles).



Completed and planned actions for carbon reduction

Organizational engagement and improving carbon data

- Specialized training for global functions.
- Joined carbon pricing program with Combient companies.
- Mapped CO2e content from key suppliers to support LCA.
- Developed digital tools and AI agent to improve carbon calculations.

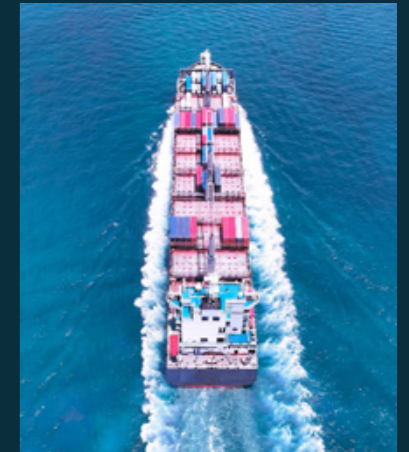
Purchasing low carbon materials

Including aluminum, recycled steel, and recycled ABS plastic.

94% renewable energy rate for Roxtec Group

Reducing emissions with 64.1% from electricity and heating.

- Invested in renewable electricity and insetting in Sweden, Finland and the USA.
- Achieved energy self-sufficiency at our global distribution center by installing solar power.
- Enhanced facility efficiency through reversible heating/cooling and dual-flow ventilation.
- Transitioned vehicle fleet by installing EV infrastructure and shifting toward PHEV/EV models.
- Phased out natural gas heating at the Roxtec Inc. facility.



Started developing a carbon transition plan

Launched EPD

Environmental Product Declaration for Roxtec modules with Multidiameter™.



Lightweight products and optimized designs

Reducing material use and decreasing transport-related emissions.

Investment in low carbon fuels for road and sea transport

- Insetting programs for some road and sea transport.
- Set a decision-making cap on air freights to reduce usage.
- Consolidated shipments to optimize logistical efficiency.
- Increased use of electric trucks within our transport network.

4.2 Pollution

Roxtec focuses on the following areas related to pollution. Managing material impacts, risks, and opportunities is essential to meet regulations and strengthen resilience.

Pollution of air

The value lies in reducing emissions that affect the environment and Roxtec's ability to operate responsibly. Our production and fire tests release pollutants. We address this by improving purification systems and monitoring emissions. In doing so, we strengthen resilience by preparing for stricter regulations and build stakeholder trust by decreasing our negative environmental impact.

Pollution of water

Managing water pollution is about protecting ecosystems and ensuring sustainable operations. Emissions from water cutting and vulcanization processes affect water quality. By investing in treatment systems, we reduce wastewater impact and improve environmental performance.

Pollution of soil

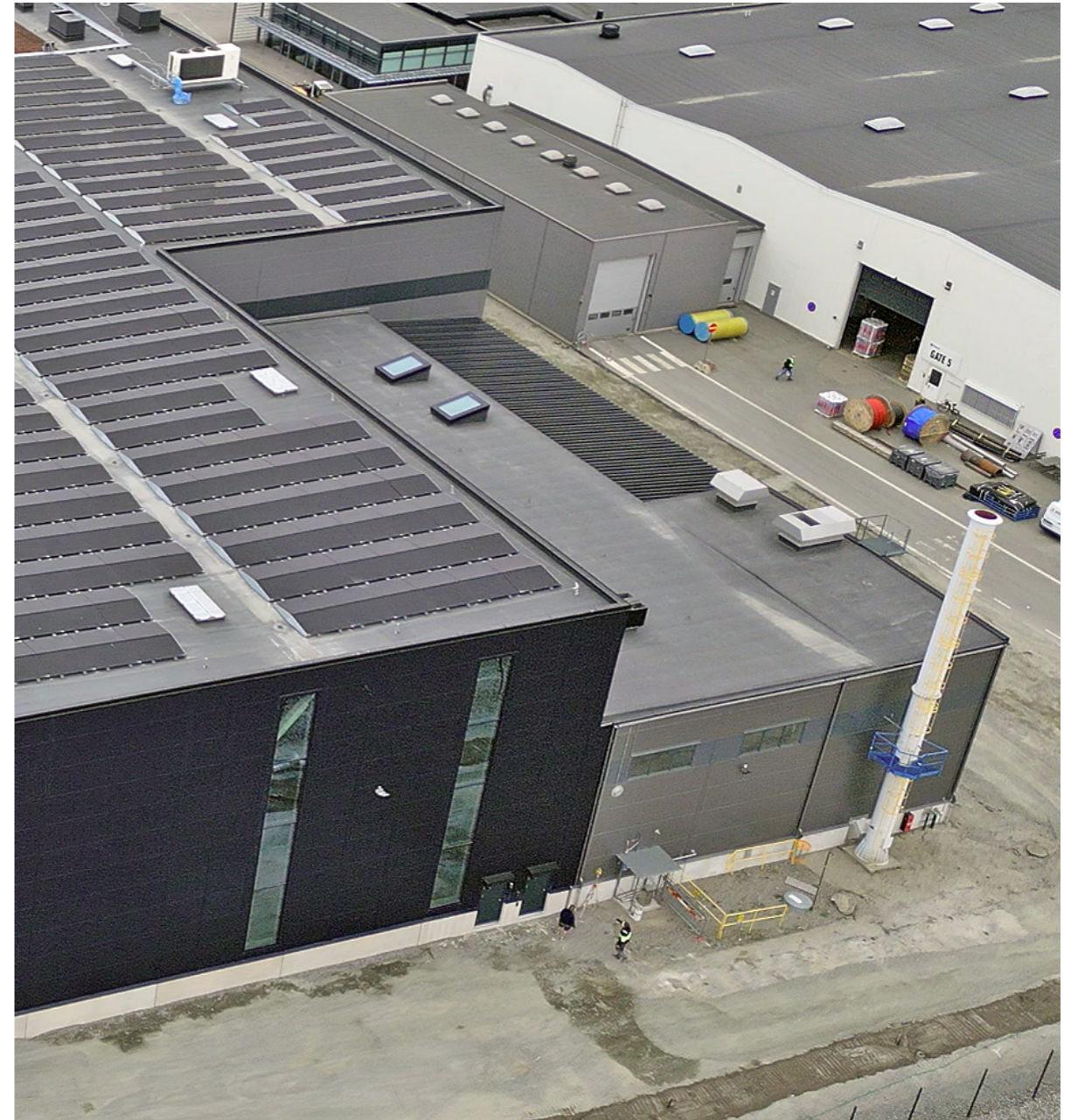
Managing soil pollution is about limiting environmental harm. Indirect pollution occurs when heavy metals are emitted during fire testing and settle into soil. We mitigate this by applying purification systems and improving processes. These efforts strengthen our environmental responsibility.

Substances of concern

Managing substances ensures safe products and reliable sourcing. Some Roxtec products contain substances in materials that can affect health, the environment and the ability to recycle. Limited supply chain transparency increases the risk of non-compliance and reputational damage. Roxtec seeks knowledge, tracks regulations and replaces materials to reduce risk. We keep a close dialogue with our customers to find better alternatives.

Microplastics

Roxtec operations generate microplastics through water cutting and grinding, which can contaminate water and soil. Grinding dust can spread during storage, transportation, and land-fill, affecting ecosystems and water quality; an industry-wide challenge linked to the use of rubber. Roxtec works to limit emissions by improving processes and exploring alternatives.





Our impact and what we do

Our environmental impacts show that we face risks across air, water, soil, substances of concern, and microplastics, but also highlight opportunities for improvement. When benchmarking against similar companies, we see that many in our industry operate under comparable conditions. What sets us apart is that our largest production sites have taken significant steps to reduce emissions and strengthen environmental control. We now aim to lift the standard across all global sites, ensuring the same level of environmental performance regardless of location.

This approach creates value. For people and communities, it means cleaner air, safer handling of substances, and better protection of water and soil. For the environment, it supports improvements in biodiversity, pollution prevention, and resource efficiency. And for our customers, it demonstrates that they are partnering with a company that manages its environmental footprint. By continuing to raise our standards globally, we reduce our exposure to legal, compliance-related, and reputational risks. This strengthens our resilience and ensures that we operate responsibly in every region where we are present.

Material impacts, risks and opportunities for Roxtec						
Sub-topic	IRO description	IRO type	Value chain	Time horizon	Mitigation actions	Policies and steering
Pollution of air	Limited pollution from production: VOCs, oil mist, and particulate emissions	●			<ul style="list-style-type: none"> Invested in advanced filters at largest site Continue preventative measures following the environmental impact and risk plan for key site as pollution is under permitted levels 	Our global environmental policy governs all our impacts, risks, and opportunities within the environmental topic. Roxtec operates through a robust global framework, integrating both ISO 9001 (quality management) and ISO 14001 (environmental management) standards. We are proud to be ISO 14001 certified at our largest production and operational sites, including Sweden and Germany.
	Limited pollution from incomplete combustion from own fire lab	●			<ul style="list-style-type: none"> Periodic tests and related actions Continue preventative measures following the environmental impact and risk plan for key site as pollution is under permitted levels 	
	Pollution from external fire tests	●			<ul style="list-style-type: none"> Review and collect data from suppliers Reduce need for external testing Knowledge sharing and showcase Roxtec's fire lab with lower emissions than environmental permit 	
	Risk of stricter local emission regulations affecting Roxtec's fire laboratory	▲			<ul style="list-style-type: none"> Compliance monitoring of local regulations and laws 	
Pollution of water	Rubber-cutting operations effects on wastewater quality, e.g heavy metal in stormwater	●			<ul style="list-style-type: none"> Investment in advanced water treatment system and in place in November 2025 	
	Enhancing water quality through investment in water treatment systems	◆			<ul style="list-style-type: none"> Investment in advanced water treatment system and in place in November 2025 	
	Risk of strengthened local emission regulations impacting Roxtec's water processes	▲			<ul style="list-style-type: none"> Compliance monitoring of local regulations and laws 	
Pollution of soil	Indirect soil pollution from airborne heavy metals	●			<ul style="list-style-type: none"> Insetting additive and other actions in production 	
Substances of high and very high concern	SVHC substances in products	●			<ul style="list-style-type: none"> Reduced articles with SVHC Removing materials in key products 	
	Opportunity to reduce substances of concern	◆			<ul style="list-style-type: none"> Improving internal processes and include criteria in product development process 	
	Substances of concern in products	●			<ul style="list-style-type: none"> Reduced articles with substances 	
	Risk if suppliers do not provide information or conflict materials compliance	▲			<ul style="list-style-type: none"> A part of supplier due diligence Improve supplier requirements 	
Micro-plastics	Potential microplastic emissions from product use during installation and operation	○			<ul style="list-style-type: none"> Identified material development opportunities Continue testing 	
	Microplastic emissions from grinding and water-cutting of rubber	●			<ul style="list-style-type: none"> Waste management on site Offsetting partnership Water treatment system in place in November 2025 	



Our targets and improvement planning

During 2025, we carried out actions across our manufacturing sites to reduce pollution. Each site has different conditions, so the measures were adapted.

Our largest manufacturing site in Sweden has implemented most improvements. Since it has the greatest impact, it has been prioritized. All measures relate to our manufacturing, where our pollution impacts are most significant. Action plans have been developed for the Swedish site but not been disclosed in previous reporting. Other production sites follow local improvement plans based on local regulations. Since these facilities have lower environmental impact, there is not yet a full action plan. However, we will develop an action plan to identify the most relevant environmental measures for all global manufacturing sites.

We always focus on and prioritize preventing pollution from occurring in the first place, but our actions fall mainly into the "reduce and avoid" category. We achieved measurable pollution reduction across our operations, especially at our largest production site. The actions were carried out within our own operations, demonstrating our direct responsibility and commitment to making improvements.

Achieved

Zinc target

We should decrease our zinc emissions in own production by at least 85% until 2026.

95%

Reduced zinc concentration by 95% by installing advanced water treatment.

Achieved

Dust target

Our air emissions should not exceed 5 mg/Nm³ dust.

1.57mg/Nm³

According to measurements, our average dust emission to air is 1.57mg/Nm³

Soil pollutant	2025
Pollutant	
Copper and compounds (Cu)	0.02
Dust	125.07
Lead and compounds (Pb)	0.07
Nickel and compounds (Ni)	0
Oil mist	3.72
Polycyclic aromatic hydrocarbons (PAHs)	1.73
Zinc and compounds (Zn)	0.23

Water pollutant	2025
Pollutant	
Chromium and compounds (Cr)	0.21
Copper and compounds (Cu)	0.09
Lead and compounds (Pb)	0
Nickel and compounds (Ni)	0.15
Polycyclic aromatic hydrocarbons (PAHs)	0
Total nitrogen	766.8
Total organic carbon (TOC)	171.34
Zinc and compounds (Zn)	4.41

Air pollution	2025
Pollutant	
Chromium and compounds (Cr)	0.00
Copper and compounds (Cu)	0.02
Dust	125.07
Ethyl benzene	11.11
Lead and compounds (Pb)	0.07
Oil mist	3.73
Polycyclic aromatic hydrocarbons (PAHs)	1.73
Toluene	1.38
VOC	1 556,95
Xylenes	48.39
Zinc and compounds (Zn)	0.10

Our emissions mainly arise from specific production processes. The operations are conducted in compliance with all environmental permits, and emission levels for the main sources are below mandatory regulatory limits.

Completed and planned actions



Advanced water treatment – waterjet cutting

Our newly installed water treatment system for the water-cutting process filters heavy metals, oil residues, microplastics, and other pollutants. Resources allocated: new equipment, operator training, and ongoing maintenance to ensure long-term use.

Result: Reduced zinc concentration by 95% compared to 2023. Other pollutants were also significantly reduced.



Water treatment improvements – vulcanization process

We improved how we clean wastewater, with the target of eliminating nitrates, nitrites, and heavy metals. Resources allocated: engineering assessments, process optimization work, and wastewater sampling programs.

Result: Reduced nitrogen-based pollutants and heavy metals released to the municipal sewage system.



Air emissions and air quality – fire lab system and EMC workstations We replaced additives and upgraded components in the gas treatment system at the fire lab and installed extraction units in the EMC work areas to capture and remove airborne pollutants. Resources allocated: research and development work, test runs, investments, and sourcing new materials.

Result: 50% reduction in PAH emissions and a cleaner, safer working environment.



Actions started and to be continued 2026-2030

- Emission reduction from fire lab: We evaluate technical solutions to further cut harmful air pollutants from fire testing activities.
- Process water recirculation – waterjet cutting: We assess whether process water can be reused to reduce freshwater consumption and lower the volume of wastewater.
- Oil separator optimization: We improve oil removal from wastewater and improve the quality of treated water.
- Near elimination of direct discharges to soil: We assess the feasibility of connecting all sites to municipal wastewater treatment systems.
- Extended evaluation of external emissions – fire lab: We strive to better understand emissions outside the fire laboratory to have a stronger basis for targeted reductions.
- Identification and assessment of global environmental aspects: We map aspects across all manufacturing sites to create a consistent approach to environmental management.
- Nature-based stormwater solutions: We explore infiltration areas, green roofs and vegetation-based solutions to purify stormwater and contribute to improved local biodiversity.

4.3 Biodiversity

Biodiversity is essential for both environmental and business resilience, affecting material sourcing. Roxtec recognizes upstream value chain impacts on biodiversity.

Direct impact on biodiversity loss

Roxtec’s supply chain impacts biodiversity through purchasing extracted raw materials such as steel, aluminum, and forest-based products.

Mining and forestry can cause habitat loss, deforestation, and ecosystem disruption, leading to long-term ecological imbalances. To address this, Roxtec focuses on steel suppliers and suppliers who provide forest-based products, working to improve practices and strengthen responsibility in the value chain.

In practice, this means having an active dialogue with key suppliers, choosing alternative materials, and prioritizing suppliers who perform better. It also includes conducting our supplier due diligence process, developing clear supplier require-

ments and monitor regulations. In this way, we are actively engaged and take responsibility in our upstream value chain.

Material impacts, risks and opportunities for Roxtec						
Sub-topic	IRO description	IRO type	Value chain	Time horizon	Mitigation actions	Policies and steering
Driver of biodiversity loss	Impact of value chain activities on biodiversity	●	← →	S M L	Implementing in due diligence process	Global environmental policy and ISO 14001



Our targets and improvement planning

Roxtec's ambition is to take responsibility for the biodiversity impacts that occur in our value chain, especially upstream where the extraction of metals, minerals and forest-based materials takes place.

We assess biodiversity at our own sites, but these impacts are relatively limited. The most significant effects occur earlier in the value chain, which is why our focus is on suppliers of metals, forestry products, and other raw materials.

To ensure that we manage our impact where it actually occurs, our target is to fully integrate biodiversity criteria into our group-wide supplier due diligence process and environmental policy by 2026. All subsidiaries follow this group target, creating one shared approach across the company.

As part of this work, biodiversity requirements will become a standard component of supplier assessments, onboarding, and follow-up. Progress will be monitored annually through qualitative indicators initially, and quantitative metrics will be added as baseline data become available.

Progress toward the target

We are following the planned implementation of our due diligence process. In 2025, we began risk screening of our 98 largest direct suppliers, including suppliers with biodiversity-related impacts. When risks were identified, action was taken. We have focused on defining supplier requirements that reflect biodiversity considerations, which we will formalize in 2026.

Strengthening biodiversity management across the value chain

Just like many other companies in our industry, we recognize that we must work deeper into our value chain to reduce biodiversity

impacts. This means not only placing requirements on our direct suppliers but also enabling them to set expectations further downstream to their own suppliers. To succeed, we set clear expectations on the issues that matter most in the broad field of biodiversity, particularly in responsible raw material extraction and land-use impacts.

By strengthening our approach, we aim to take greater responsibility than many peers in our sector. This work supports long-term environmental protection while also creating value for customers and stakeholders. Customers can feel confident that they are working with a supplier who addresses biodiversity proactively and transparently. At the same time, this reduces our exposure to legal, compliance-related, and reputational risks.

Biodiversity is also becoming embedded in our global environmental policy and in our internal investment criteria, which guide how we manage environmental impacts both within our operations and across our supply chain.

Achieved

Target

We shall include biodiversity in supplier due diligence criteria for FY26 and in environmental policy.

Implementing

Included in investment criteria and policy, and planned in supplier criteria.

4.4 Circular economy

Circular economy is about using resources efficiently and turning waste into new value. For Roxtec, this means designing solutions that are reliable and durable, hence cost-effective, and making better use of our materials. By focusing on resource inflow, waste, and resource outflow, we reduce risks in the supply chain and create opportunities to deliver added value.

Resource inflow and outflow

We focus on providing sealing solutions engineered for long service life and cost-efficiency. By ensuring that customers receive the right product, we help minimize unnecessary purchases, reduce waste, and optimize the cost of ownership. This extends to improving resource efficiency throughout our design and manufacturing processes.

We pursue initiatives such as repurposing waste into new materials, researching alternatives, integrating design principles that reduce material usage, developing life-cycle assessments, enhancing sharing of recycling data, and optimizing production to limit material input. While sourcing steel, aluminum, and rubber presents environmental and supply chain challenges and end-of-life recyclability remains limited, for some rubber and plastics, we are dedicated to finding solutions.

Our efforts include evaluating and expanding take-back partnerships and reintegrating recovered materials into our production, all aimed at

advancing circularity. In the following section, we detail specific actions and progress made toward these targets.

Waste

Production processes generate waste, especially extrusion and grinding. Disposal through land-fill or incineration adds cost and environmental impact. The commercial opportunity is to reuse and recycle more into new products, reducing reliance on virgin materials and lowering emissions. This makes our seals more cost-efficient and reliable for customers while improving resource efficiency.





Our impact and what we do

Roxtec has identified impacts, risks, and opportunities across our resource inflow, waste, and resource outflow. While challenges like material extraction and rubber recyclability are industry-wide, we have accelerated our initiatives and investments to bridge historical gaps and pioneer new value chains.

We are moving beyond mere waste management to treat our materials as strategic assets. By reimagining scrap as a resource, we create a "triple win": reducing global environmental impact, securing our own resilience, and helping our customers eliminate waste and gain products with higher recycled content.

As these circular pathways do not yet exist at scale, we are actively paving the way. Through bold product innovation and key customer partnerships, we are not just managing risks. We are creating value by, for example, reducing cost of virgin material. We are currently convincing the market that rubber has many opportunities for recycling. We invite our customers and other actors to co-create this with us, turning technical challenges into shared strategic value.

Material impacts, risks and opportunities for Roxtec						
Sub-topic	IRO description	IRO type	Value chain	Time horizon	Mitigation actions	Policies and steering
Resource inflow	Use of virgin materials and materials not sourced from recycled inputs	●	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Evaluating suppliers' materials and feasibility to source more recyclable materials Purchasing recycled metal content today 	<p>Our global environmental policy governs all our impacts, risks, and opportunities within the environmental topic.</p> <p>Global Products' sustainability principles/policy describe how we are going to design our products in a more sustainable way.</p> <p>Roxtec operates through a robust global framework, integrating both ISO 9001 (quality management) and ISO 14001 (environmental management) standards. We are proud to be ISO 14001 certified at our largest production and operational sites, including Sweden and Germany.</p>
	Risk if high supplier dependency	▲	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Continuation of strategic purchasing actions to reduce potential dependencies 	
	Need to further formalize supplier due diligence processes to meet regulatory expectations for sourced materials	▲	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Supplier code of conduct in place Updates in supplier requirements started Supplier review, selection and audit process already in place Started implementing a global sustainability due diligence process 2025 	
	Opportunity to leverage technological advancements for circular design for Roxtec's growth	◆	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Several material and product development initiatives Global Product's sustainability policy and criteria in design process Internal investment criteria in place 2025 	
	Opportunity to conduct lifecycle assessment, Environmental Product Declarations, and have product passports to support customers with better data	◆	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Multidiameter™ EPD registered 2025 EPD project continuation Data efficiency project Internal investment criteria in place 2025 	
Waste	Waste from own operation ending up in landfill	●	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Projects in place to lower waste sent to landfill (insetting and offsetting) 	
	Negative environmental impact from waste generated from suppliers	●	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Part of updates in supplier requirements 	
	Positive impact from recycling partnerships to reduce waste to landfill	●	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Handfull of partnerships in place Investing in new partnerships Take-back program completed with client 	
	Risk of not securing long-term recycling partnerships	▲	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Actively seeking new partnerships 	
	Opportunity for waste reduction and enhanced efficiency by optimizing production processes	◆	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Waste management in production Optimizing new production equipment 	
	Leveraging recycling and reuse of material in new Roxtec products	◆	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Pilot project started and viewing feasibility in upscaling 	
Resource outflow	Environmental impact due to products being difficult to recycle at end-of-life	●	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Partnership with customers and recycling actors in key markets Providing information on recycling opportunities 	
	Reputational considerations connected to products with limited end-of-life recycling options	▲	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Measuring against target and seeking recyclability projects for materials 	
	Opportunity to extend re-take and reuse programs	◆	← █ █ █ →	◀ S M L ▶	<ul style="list-style-type: none"> Finished take-back project with key customer Reviewing opportunity for more projects 	



Our targets and transition planning

We updated our strategy and global resource use targets: product recyclability and waste management. We aim to exceed legal requirements by turning waste into value.

With durable, modular solutions, we work for a low total cost of ownership and deliver reliable performance. We see waste as an asset. Reintegrating production scrap reduces costs and strengthens our supply chain. We have enhanced our global data maturity through standardized reporting, ensuring credible decision-making. Systemic challenges in rubber recycling remain, but we view these hurdles as opportunities for collaboration. By optimizing material flows, we mitigate supply chain risks and transform traditional waste into a resilient, cost-effective resource.

Target: Recyclability in the product portfolio

We refined our recyclability target from 100 to 90 percent to better reflect a data-driven and realistic methodology. Our recyclability rate stands at 46%, below our ambition, because high-quality rubber remains a systemic challenge. To address this, we have implemented action plans across several departments.

We pursue the creation and scaling of missing value chains to transform these challenges into commercial opportunities. This is a core part of our strategy to optimize material use, ensure cost-efficiency, and deliver added value:

- Material innovation and substitution
- Insetting and replacement of virgin materials
- Offsetting with partners
- Customer take-back pilot program
- Transparency and data

These initiatives, combined with our design for longevity, are further described in the following sections.

Waste management

Our target is to reach 100 percent recycling of our production waste by 2030. We shift from "waste management" to "resource management", treating every output as an asset for our own or others' processes. All our sites have established waste practices. Closing the loop, however, requires us to evolve and collaborate more. In 2025, our global production waste recycling rate reached 38%. This result reflects three areas:

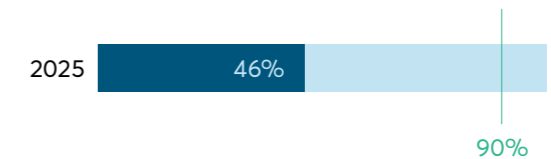
- Expanded scope: We now include all production-related waste, including metals and general manufacturing materials, not just rubber.
- Data quality: Improved reporting from our subsidiaries has provided a more accurate and transparent baseline.
- The rubber challenge: The remaining gap is primarily due to rubber, which requires specialized value chains to move from disposal to recycling.

We have improved plans with projects within data and global professionalization, insetting and replacement of virgin materials, offsetting with partners, and production process innovation.

Recyclability in product portfolio

Target: Our product portfolio shall be 90% recyclable.

46%

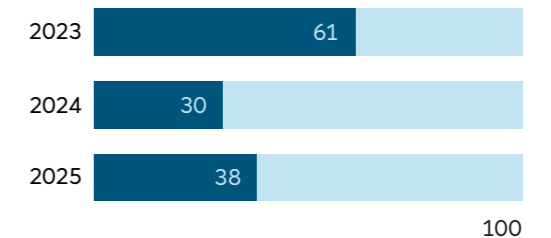


We applied the EU waste hierarchy to map our materials. Due to limited data, we did not assess prevention or reuse. Around 1% of materials fall under recovery, while 53% are placed in disposal.

Recycling of production waste

Target: We should recycle 100% of our production waste by 2030.

38%





Deep dive: Resource inflow and outflow

Roxtec’s material inflow and outflow consist of production inputs, ranging from raw materials to fully assembled components. This includes steel, aluminum, rubber, plastics, product kits, and frames.

In alignment with our identified impacts, risks, and opportunities, we have designated resource management as a strategic priority. By treating these materials as strategic assets, we integrate resource efficiency into our long-term strategy.

Strategic investments in global production sites allow us to serve customers locally while minimizing environmental impact. While most raw material processing remains centralized in Sweden, a decentralized approach is key to reducing the carbon footprint of global transportation. Our portfolio is evolving to include more circular inputs, and we actively track the percentage of recycled and bio-based materials integrated into our products.

Strategic initiatives: Bridging the recyclability gap

To enhance recyclability and reduce reliance on virgin resources, we are pursuing five primary avenues:

- Material innovation and substitution: 2025 projects include exploring recycled, bio-based, and low-carbon materials. This is a necessary investment to mitigate future supply chain risks.
- Insetting: We reintegrate scrap and minimize waste at the source. This maintains high safety standards while reducing our primary resource draw and costs.
- Offsetting: We partner with external actors to create second-life pathways for materials that are not yet recyclable in-house.
- Pilot programs: We explore customer take-back schemes, such as our pilot with Semco Marine, to identify partners who view end-of-life products as a resource and to overcome cross-border regulatory barriers.

- Transparency and data maturity: Our Environmental Product Declaration (EPD) for sealing components provides third-party verified lifecycle data which ensures a solid baseline for future improvements.

We continue to embed circularity across our operations, while acknowledging that some materials still end up in landfill and that recycling options for certain materials remain limited. These challenges highlight the need for continued collaboration and innovation across the value chain. Going forward, we see opportunities to work with partners and stakeholders to accelerate solutions. For our circular initiatives to remain viable, they must deliver real environmental value without introducing unnecessary complexity or impacts from transport or processing. Roxtec is open to collaborating with customers and partners to build a resource-efficient supply chain. We seek organizations that share our vision of transforming waste into value.

"At Roxtec, we treat materials as a strategic asset. By embedding circularity into product development and production, we reduce environmental impact while strengthening resilience in our supply chain. Our focus is pragmatic: initiatives must deliver real environmental value, be scalable, and support long-term customer and business needs."

Pierre Berglund, EVP Global Products, Roxtec

Resource inflow (TON)	2025
Material inflow	
Total weight of products and materials [tonnes]	75340
Percentage of biological materials (and biofuels) sustainably sourced [%]	0
Total weight of secondary reused or recycled components [tonnes]	377
Percentage of secondary reused or recycled components [%]	0.5
Total weight of secondary intermediary products [tonnes]	1.65
Percentage of secondary intermediary products [%]	0
Total weight of secondary materials [tonnes]	1.89
Percentage of secondary materials [%]	0

Resource outflow (TON)	2025
Product outflow (% recycled material)	
Rubber	2.50
Metals	0.01
Plastics	0

Deep dive: Waste management

We increased our production recycling rate by 8% between 2024 and 2025, though opportunities for improvement remain in rubber recycling. While our Swedish facility generates the most industrial waste, all our subsidiaries are key to reach our targets.

Roxtec increased the recycling rate for production materials to 38% by recycling metal and general waste and waterjet cutting sand. The advancements were driven by a new waste working group. Recycling of rubber decreased due to external capacity constraints and internal process adjustments. Finding partners and solutions for rubber waste remains a focus to ensure our waste streams become more circular. We have organized our 2025 efforts into the following categories:

- **Data and global professionalization:** We continued to improve data quality from our global sites to enable precise tracking. This work included professionalizing global waste procedures and identifying synergies, such as reusing packaging materials from Sweden for local outbound shipping.
- **Insetting:** We started a pilot of reintegration of production scrap directly back into our own manufacturing processes. By using our own high-quality leftovers, we reduced our reliance on virgin raw materials and lowered both our operational footprint and costs.
- **Offsetting:** We deepened collaborations with specialized partners to transform waste into high-value secondary raw materials for other industries. For instance, we succeeded in recycling our water-cutting sand which diverts 127 tons of waste from landfill. This ensures that even our most complex waste streams contribute to a broader circular economy.
- **Production process innovation:** We implemented new technologies to enhance material efficiency during the production phases. These technical improvements are specifically designed to limit waste generation at the source

before it enters the waste stream. We also reduced waste in the rubber production at our largest site by decreasing the number of locations by 30%, resulting in fewer start-and-stop cycles and fewer changeovers, with some impact already visible in 2025 and greater effects expected in 2026.

Moving forward, we are committed to reducing rubber waste sent to landfills while supporting our global production sites in upholding rigorous waste management and measurement standards. A key priority is to find new waste recycling partnerships, collaborate with customers, and integrate waste reduction metrics directly into the product development process, ensuring that minimizing scrap is a primary consideration from the earliest design stages of every new product.



Waste	2025	2024	2023
Waste, tons			
Prepare for reuse	0	0	0
Recycling	399	361	290
Recovery (e.g. energy and other recovery)	321	290	41
Disposal (e.g. landfill and other disposal)	497	592	210
Total amount of waste	1217	1243	541
% hazardous waste out of total	3%	1%	4%
% non-hazardous waste out of total	97%	99%	96%
% radioactive waste out of total	0%	0%	0%
Waste intensity (total amount of waste / revenue MSEK)	0.30	0.34	0.18

The reported numbers include Roxtec group's total own waste across production, testing, offices and facility expansion. Illustrated across EU's Waste Hierarchy Framework (Prevention, Prepare for reuse, Recycling, Recovery, Disposal). Prevention is excluded here due to lack of data. Roxtec continuously strives to prevent waste in production and mitigation in product design.

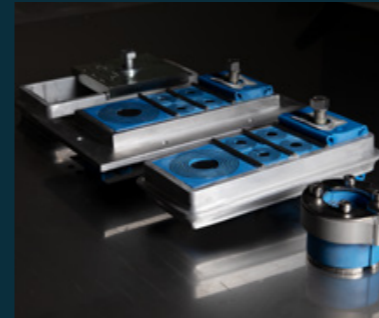
2025 project summary



Launched EPD

We published our EPD for Roxtec modules with Multidiameter™. The EPD is based on third-party verified lifecycle data. (Code: EPD-IES-0020076:004, Standard conformance: ISO 14025:2006, EN 15804:2012+A2:2019/AC:2021)

Value: Data transparency and help customers reach their climate and sustainability targets and decision-making.



Purchasing recycled and low-carbon raw materials

We purchase materials with lower environmental impact, focus on reducing emissions, and raise the share of recycled raw materials.

Value: Reduced embedded carbon, lower impact, and support customers wanting to improve their environmental performance.



Product development and lightweight design

We launched a new product family, knock-out frames, built by using recycled plastics instead of steel.

Value: Recycled materials that meet performance requirements which contribute to both circularity and reducing carbon emissions for customers.



Further initiatives aiming toward a circular economy

- Using production scrap for secondary products transforms waste into a resource, protecting against disposal costs while supporting a circular economy.
- Updated recyclability target to 90% ensures realistic sustainability forecasting and transparent target setting.
- Development of a tool to simulate CO₂e impact from product mixes empowers customers to make data-driven decisions and select the lowest-carbon solutions for their specific projects.
- Completed customer take-back program helps us understand circular logistics and overcome systemic barriers to product circularity.



Reuse of materials

We researched methods and started pilots to break down materials to allow for reintegration into production.

Value: This protects the business against raw material volatility and creates value by lowering the environmental footprint of our core products.

5. Social



5.1 Own workforce

Roxtec's social sustainability efforts focus on leadership, company culture, and talent management, addressing impacts, risks, and opportunities for our workforce. For us, it is important to have an open culture, and to develop.

Leadership

Strong leadership creates value by enabling employees to grow and perform, which supports organizational success. Training programs and external courses help build leadership capabilities. However, as the company grows and more employees take on formal and informal leadership roles, it becomes increasingly important to continue developing a shared understanding of what good Roxtec leadership means in practice.

By evaluating training effectiveness and focusing on leadership development, Roxtec ensures leaders can drive productivity, strengthen culture, and support long-term growth.

Talent management

Talent management secures the skills needed to deliver reliable solutions and sustain competitiveness. Recruiting and retaining key competencies is challenging, especially in less populated regions, with risks of higher costs and reduced efficiency. Opportunities lie in competency-based recruitment, global workforce insights, and initiatives such as flexible work and parental leave. These measures improve satisfaction,

strengthen engagement, and enhance our ability to attract and retain skilled personnel.

Company culture and environment

Company culture creates value by supporting well-being, trust, and long-term retention. Rapid expansion and many new employees can create challenges in the organization. Decentralized structures and varying local practices may lead to inconsistencies in work-life balance, overtime monitoring, and employee rights, increasing risks of disengagement. To address this, Roxtec builds on its strong core values and winning culture, ensuring equal treatment, transparency, and clear standards. Strengthening the company culture helps maintain cohesion, supports employee confidence, and enables sustainable performance.





Our impact and what we do

Roxtec’s impact on employees relates to working conditions, workers’ rights, and equal opportunities. As our operations grow, we see a need for more we need consistent global practices. We have a global HR team to strengthen insight gathering, support subsidiaries, and improve processes. Ensuring that employees feel well, supported, and engaged is a central priority.

Our culture is a strength, but rapid expansion presents a risk of dilution. Therefore, we reinforce shared values, improve internal communication, and develop groupwide initiatives that support cohesion and competency development.

We are guided by our code of conduct, equal treatment policy, and human rights commitments. The policies define expected behavior, outline our responsibilities, and clarify what Roxtec does not accept, both in interactions between employees and in relationships with external business partners.

We are proud of the progress made this year, as reflected in the prestigious nominations we have received. It underscores our commitment to evolving our global workforce as a key competitive advantage.

Material impacts, risks and opportunities for Roxtec						
Sub-topic	IRO description	IRO type	Value chain	Time horizon	Mitigation actions	Policies and steering
Working conditions	Actual work-related injuries and safety for employees	●			<ul style="list-style-type: none"> Handling all accidents on time Mitigate risks through health and safety system 	<p>Our code of conduct defines the expected behavior of all employees and clearly states which actions and practices are not acceptable within Roxtec.</p> <p>The Whistleblower Policy provides a secure and anonymous channel for reporting serious concerns, ensuring that potential misconduct can be addressed without risk to the individual.</p> <p>Our Human Rights Policy, based on international standards including ILO conventions and the UN Guiding Principles on Human Rights, outlines our commitments and specifies what is considered unacceptable in relation to human rights throughout our operations and business relationships.</p> <p>Information security policy details how we use and handle information with care.</p>
	Possible work-related fatalities	○			<ul style="list-style-type: none"> Risk assessments and working guidelines at all sites 	
	Promoting work-life balance	○			<ul style="list-style-type: none"> Stated in HR policies and global practices Promoting use of flex time and enable work from home 	
	Work-life balance guidelines can be further developed across the organization	○			<ul style="list-style-type: none"> Implementing global practices across markets Started Global HR sustainability working group 	
	Collective bargaining, social dialogue and association according to code of conduct	○			<ul style="list-style-type: none"> Promoted in code of conduct All employees have opportunity to social dialogue and association 	
	Employee rights protections vary across markets in line with local regulatory environments	○			<ul style="list-style-type: none"> Promoted in code of conduct Reviewing opportunity to strengthen but still comply with laws Global reporting from subsidiaries on opportunities 	
	Employee compensation at Roxtec	○			<ul style="list-style-type: none"> Salary agreements Yearly pay review 	
	Need to further strengthen awareness of overtime rules and practices	○			<ul style="list-style-type: none"> Review global HR systems 	
	Opportunity to enhance global HR operations at Roxtec	◆			<ul style="list-style-type: none"> Implementing global practices across markets Started Global HR sustainability working group Global reporting process of key social areas in sustainability report 	
	Potential risks in attracting and retaining competences if employee benefits are not kept competitive	▲			<ul style="list-style-type: none"> Processes and policy updates Looking over benefits 	
Workers other work rights	Potential negative impact on employee privacy	○			<ul style="list-style-type: none"> Continuation of data privacy measures with a global approach 	
	Ensuring employee data protection at Roxtec	○			<ul style="list-style-type: none"> Clear guidelines and established processes for data privacy Management tools to classify and secure information Active protection systems in place to guard employee data 	
Workers equal opportunities	Positive impact by giving people equal job opportunities through competency-based recruitment	○			<ul style="list-style-type: none"> Recruitment strategies 	
	Enhancing leadership capabilities at Roxtec	○			<ul style="list-style-type: none"> Global leadership trainings 	
	Potential variations in compensation levels between genders	○			<ul style="list-style-type: none"> Salary agreements and pay review Improved global reporting and consolidation 	
	Enhancing social responsibility through employee feedback	◆			<ul style="list-style-type: none"> Include more detailed questions in global employee survey 	



Our approach and strategic evolution

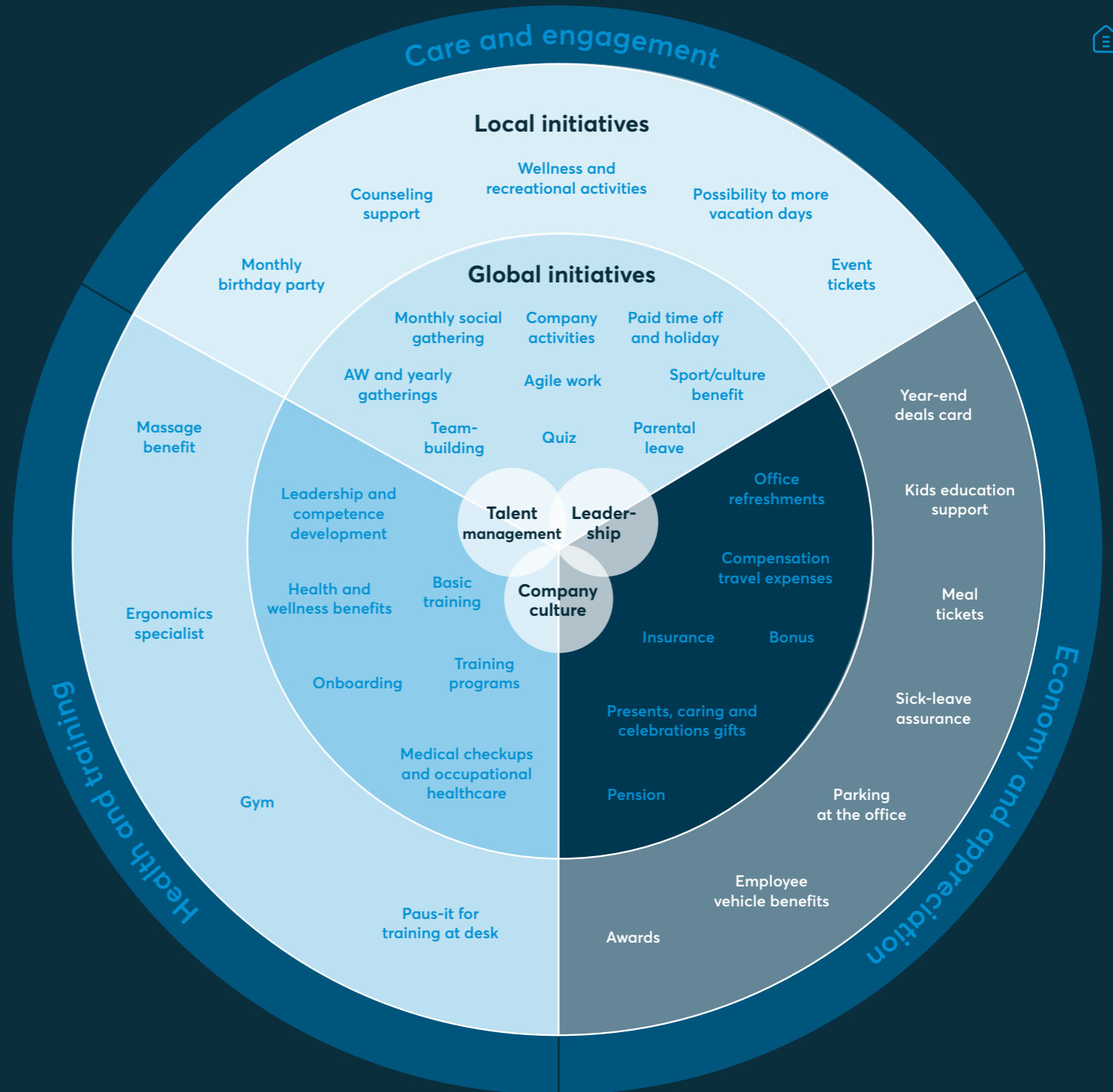
Roxtec's HR strategy is anchored in three pillars: Talent management, Leadership, and Company culture. While strategic frameworks are managed globally, subsidiaries maintain flexibility to adapt to regional needs. The EVP Global HR holds ultimate responsibility, ensuring people operations align with business targets.

Moving from independent operations, we established a Global Sustainability Forum within HR. This forum serves as a central engine for groupwide synergy, ensuring global targets translate into consistent action across all markets. It interacts with our governance model, allowing HR to support key areas like human rights in the supply chain and define the Roxtec standard for health and safety.

In 2025, the HR strategy was updated to include global projects born from sustainability requirements, creating powerful synergy between workforce commitment and social targets. Focus has shifted toward becoming a data-driven organization. By inventorying local policies, we identify synergies to:

- Mitigate risks and proactively address compliance and human rights.
- Empower the workforce and enhance feedback mechanisms to shape our strategic focus.
- Drive strategic decisions and ensure an ethical, high-performing organization through active, informed choices.

Our commitment is confirmed externally: Roxtec was again named a "Career Company of the Year" (Karriärföretag), which reflects our success in offering development and a strong culture to attract talent for a sustainable transition.





Our targets and improvement planning

In 2025, we established three global targets for our workforce, derived from our three strategic workforce pillars: Talent management, Leadership, and Company culture. The targets serve as core indicators of the effectiveness of our social management.

Strategic global targets

- Employee satisfaction: Target eNPS >40.
- Leadership quality: Target manager score >80.
- Workplace safety: Ambition of zero accidents, targeting <1 LTI and 100 percent case handling.

Comment on progress and plans

Employee satisfaction: Our result of 49 is the highest we have had. Continuous work is integrated into the 2026 Global HR plan to further strengthen working environment and employee satisfaction.

Leadership quality: Our result of 83 shows positive development. We attribute this to our leadership training. The 2026 HR plan focuses on further development of our leadership.

Workplace safety: The result was 8 LTI for the group, so we have not reached our target. This is due to both accidents and high workload leading to 2026 initiatives to minimize stress.

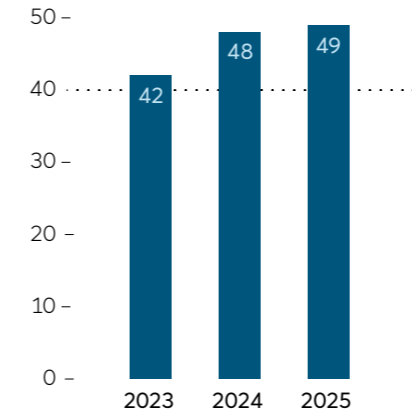
The value of our targets

The process for establishing workforce targets follows the Sustainability Yearly Wheel, originating from the strategy review and DMA. These targets are implemented globally as well as individually and locally. To ensure consistency, all subsidiaries follow global targets. The targets are grounded in employee experience and captured through regular surveys allowing us to refine group strategy based on real risks and opportunities. Global ambitions are translated into action via performance reviews. By jointly setting objectives, managers and employees create directions, often supported by performance incentives to drive individual accountability.

This approach mitigates risk, addressing safety and management concerns to prevent operational disruption. It enhances operational efficiency by reducing ambiguity and ensuring a focused workforce. Progress is evaluated through a combination of qualitative survey data and quantitative safety metrics. Rigorous monitoring allows us to benchmark performance against industry standards and maintain a cycle of continuous improvement across the organization.

Target: Employee satisfaction

Achieved target eNPS >40 with a result of 49 in 2025.

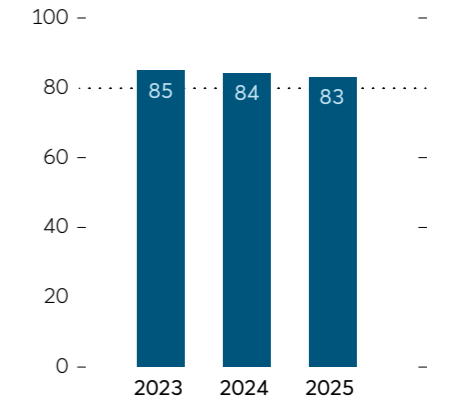


eNPS score

eNPS is a net-promoter-score measured on a scale of -100 to +100. The employee answers the question "How likely are you to recommend Roxel as a place to work?".

Target: Leadership quality

We reached our target of a manager score >80 with a result of 83 for 2025.

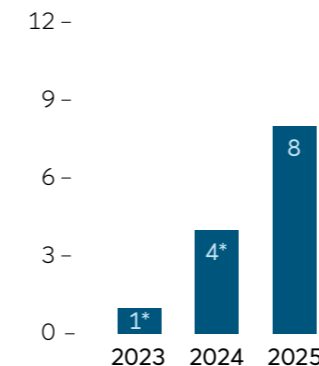


Leadership index score

On a scale of 0-100, measured with several underlying questions. The employee answers questions about their closest manager.

Workplace injuries (accidents)

Workplace injuries (accidents) were 8 and 100% of cases were handled during 2025.



Injuries (accidents)

*Data for 2024 and 2023 only cover around half the workforce as only data from Roxel International are available.

Deep dive: Characteristics of our employees

Monitoring the composition of our workforce is an essential part of our sustainability reporting, reflecting our ambition to build a professional and inclusive organization.

Roxtec is a global organization with operations in all major regions. Our workforce consists of 1,155 employees (head count), who form the foundation of our local presence worldwide. We prioritize long-term stability. Most of our team members are permanently employed, supplemented by a small number of part-time employees.

Navigating industry trends

Operating in technical and industrial sectors that have historically been male dominated, our gender distribution of 30% women and 70% men reflects traditional patterns. However, certain regions show a stronger balance, with China reaching 39% female representation and the US 38%, serving as positive examples.

Culture and perspectives in a regionalized world

Our workforce comprises many nationalities, which requires us to foster a strong, shared corporate culture. We respect our differences while challenging our ways of working to achieve the best possible results. In an increasingly regionalized world, we believe our international com-

position is an advantage. By leveraging diverse perspectives, we can work more effectively and remain innovative across borders.

Competence-based recruitment

We believe that professional excellence is key to our success. To ensure the best possible team, we maintain a policy of competence-based recruitment. We do not use gender quotas. Instead, our focus remains on the specific skills, expertise, and mindset required for each role. By prioritizing merits and inclusion, we ensure that Roxtec continues to attract top talent from all walks of life as we grow.

Country / region	Total	Women	Men
Sweden	448	27%	73%
US	167	38%	62%
SEMEA	137	31%	69%
China	89	39%	61%
APAC	95	21%	79%
Americas	32	34%	66%
NE	187	23%	77%
Total / average %	1155	30%	70%

Head count per December 31, 2025. Markets disclosed separately are over 50 employees. The different regions include NE (Norway, Finland, Denmark, Germany, Poland, Great Britain, Belgium, the Netherlands), SEMEA (France, Italy, Spain, Greece, Romania, UAE, KSA, Türkiye), Americas (Canada, Mexico, Brazil) and APAC (Japan, South Korea, Australia, India, Singapore). The larger sites are part these regions, but are extracted due to having over 50 employees.

Employee turnover	2025
Employee turnover rate (%)	4.62
Employees who left the company during the reporting period	54



Deep dive: Health and safety

Ensuring a safe and healthy work environment is a pillar of our corporate responsibility.

We treat data privacy with the same rigor as physical safety, processing employee information strictly for employment purposes within secured HR systems and following the law. Our health and safety management is grounded in the Plan-Do-Check-Act (PDCA) cycle, ensuring that our processes are constantly improved to protect our people.

Striving to reach global targets

Our performance is measured against our ambition of zero workplace accidents. The outcome was 8 LTI and 100% of cases handled, hence we did not reach our target due to accidents and issues regarding high workload among other things.

Policies and processes

We have policies to mitigate risks and ensure compliance. A clear majority of employees are covered by global health and safety management systems. While these systems are inspired by ISO standards, only a few percent are externally audited. During the coming year, we will review more in detail the 100% coverage in health and safety management systems to set a baseline no matter local legal requirements.

However, we recorded 8 injuries, 40 cases of work-related ill health and 228 lost workdays due

to accidents and ill health. Given that incidents occur, we see opportunities to improve our global approach to ensure all regions protect and follow up consistently.

Local safety and privacy initiatives during 2025

- Live first-aid training sessions for office-based staff to ensure emergency readiness.
- Safety audits with health insurance providers and internal reviews to identify trends.
- As a global traveling company, we utilize SOS International to support our employees.
- Enhanced health data validation through automated internal quality checks within our reporting systems.
- Protective equipment updates for sales managers performing site visits in industrial environments.

Plans going forward

We will intensify our efforts to reduce stress-related ill health, as recent insights highlight this as an area requiring attention. We will deepen our understanding of the underlying causes by evaluating and analyzing ill health.

Health and safety metrics	2025	2024	2023
Percentage of own workers in headcount who are covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines	100%	-	-
Percentage of own workers who are covered by a health and safety management system which is based on legal requirements and/or recognized standards or guidelines and which have been internally audited and/or audited or certified by an external party	2.99%	-	-
Number of fatalities as a result of work-related injuries and work-related ill health	0	-	-
*Number of recordable work-related injuries (accidents) excluding fatalities	8	4	1
Rate of recordable work-related accidents	4.18	-	-
**Number of cases of recordable work-related ill health	40	-	-

*For 2024 and 2023, data only cover around half the workforce as only data from Roxtec International are available.
 **Data cover the whole group, but data quality is varying.



*Data for 2024 and 2023 only cover around half the workforce as only data from Roxtec International are available.



Deep dive: Training and skills development

Roxtec views continuous learning as a driver of both individual growth and organizational resilience. We provide a structured learning environment that combines global strategic programs with specialized local initiatives.

General ways of working

Training is managed through a decentralized model supported by group-level resources. We use a Learning Management System (LMS) and internal HR systems to track participation in programs, e-learning, and onboarding. In several subsidiaries, training needs are identified during performance reviews, forming the basis for individual development plans. Most entities record hours via the LMS or attendance logs, but some use estimates or individual records.

2025 marks the first year of reporting our training data, showing an average of 10 hours of training per employee across the group. We are currently evaluating the balance between self-directed learning and formal certifications, while improving our methods to capture external training not hosted on our internal platforms. We recognize the need to better track global learning initiatives to further support individual development.

Additionally, our 2025 data show a 69% participation rate in annual performance reviews. While all managers are responsible for conducting and registering the reviews through our established systems and guidance, we identified

a gap between conducted and officially registered sessions. Moving forward, we see a clear opportunity to improve registration consistency and enhance the value of the reviews on a global level.

Average training hours per employee	2025
Average training hours per employee, women	9.4
Average training hours per employee, men	10.6

*Training hours are measured on the ones registered in our global portal.

Employees that participated in regular performance and career development reviews (%)	2025
Total employees, women	70%
Total employees, men	69%
Total employees	69%

The performance review rate is based on completions relative to headcount on December 31, 2025. As the review cycle runs from January to June, employees hired later in the year were unable to participate. We estimate this has a minor impact on the 2025 results and will refine our methodology for the next reporting period.

Global training

- Strategic onboarding: Familiarization with group policies, human rights, and core procedures.
- Product and application camps: Technical training at group facilities in Sweden.
- Professional excellence: Global programs covering value-added sales, software, and environmental management.
- Compliance: Groupwide e-learning on safety, ethics, and the code of conduct.

Local training

- Mandatory safety: First-aid training, workplace safety certifications, and site-specific environmental drills.
- Language and communication: Courses to support local integration and cross-border collaboration.
- Statutory development: Formal professional meetings and local training calendars tailored to national labor requirements or local initiatives.
- On-the-job mentoring: Role-specific coaching and technical shadowing for practical competency.



Deep dive: Secure employment

Roxtec is committed to ensuring secure, fair, and legally compliant employment conditions across all parts of the organization.

We strictly prohibit all forms of forced, bonded, or involuntary labor. All employees work under written employment contracts that comply with applicable local laws and clearly define terms of employment, rights, responsibilities, and notice periods. This ensures transparency in the employment relationship and guarantees that all work performed for Roxtec is voluntary.

We follow all relevant labor legislation in the countries where we operate, including requirements related to wages, working hours, employment protection, parental rights, and social security. Salaries are paid in full and on time, and all employees have access to the benefits specified in their contracts or provided through local employment regulations. All employees are also covered by insurance in accordance with applicable local requirements and company practice.

Non-discriminatory employment practices are a fundamental requirement in all our operations. Decisions related to recruitment, promotion, compensation, and termination must be based solely on competence, performance, and business needs. Dismissal on discriminatory grounds, including pregnancy, is not permitted.

Encouraging open dialogue

The Roxtec Code of Conduct outlines our expectations for ethical behavior, prohibits forced labor, and promotes freedom of association. Employees have the right to join trade unions or employee associations, although the form of representation varies across subsidiaries in line with national legislation and cultural context. Regardless of local conditions, Roxtec encourages open dialogue and constructive cooperation between employees and management.

By safeguarding secure employment, we strengthen long-term employee well-being and contribute to stable and responsible operations. This reduces compliance risks, supports high retention levels, and helps ensure consistent quality in the products and services our customers rely on.

Coverage rate	Collective bargaining		Social dialogue
	Employees – EEA	Employees – non-EEA	Workplace representation (EEA only)
0-19%	NE	USA Asia	NE
20-39%		EMEA (markets outside EES)	SEMEA (countries within EES)
40-59%		Americas	
60-79%	SEMEA (markets within EES)		
80-100%	Sweden		Sweden

The table presents the % of collective bargaining agreements and social dialogue representatives in respective market. Sweden and USA are mentioned explicitly since they cover more than 50 employees and represent individually over >10 % of total employees for the Roxtec group. The rest is categorized in respective market regions.

NE: subsidiaries in Germany, the Netherlands, Belgium, Norway, Finland, Denmark, Poland.

SEMEA markets within EES: France, Spain, Italy, Romania, Croatia, Greece.

EMEA markets outside EES: Türkiye, Great Britain, UAE, KSA.

Asia: China, India, Japan, South Korea, Singapore, Australia.

Americas: Brazil, Mexico, Canada, USA.

Sweden: subsidiaries Roxtec International and Roxtec Services.

Deep dive: Equality and adequate wages

Roxtec has historically thrived through a decentralized management philosophy, empowering local managing directors to tailor operations and compensation to their specific markets.

While this ensures agility, we maintain a governance layer where global HR oversees budgeting and hiring strategies. We are now evolving this model by establishing standardized global routines and centralized data collection to enhance comparison and alignment across all subsidiaries.

Impacts, risks, and opportunities

This transition is a proactive response to our identified impacts and risks. We acknowledge the potential for salary discrepancies and fragmented talent integration inherent in decentralized systems. By implementing unified reporting, we mitigate these risks and ensure pay equity. Transitioning to integrated global HR operations allows us to leverage data-driven insights. This strengthens our organizational resilience and ensures consistent high-standard employee experiences worldwide.

Remuneration and equality

Roxtec monitors the gender pay gap using standardized methodologies sourced from internal systems like IFS and consolidated in Position Green. Most of the senior management and white-collar workforce are male, which is reflected in our gender pay gap results. We see

an opposite trend within our blue-collar segment thanks to our efforts to encourage women to join our production sites. Increased data transparency will help us understand these dynamics and ensure equal opportunities.

Adequate wages and compensation

We ensure that all employees receive an adequate wage according to local requirements and meet living wage benchmarks (ILO/OECD/other local benchmarks). This is a vital component of our strategy to prevent working poverty and ensure a motivated workforce.

We compare our lowest pay categories against national minimum wages and collective agreements, adjusting for inflation and local market shifts. In 2025, all employees were paid an adequate wage based on local regulations or applicable local benchmarks, and the inflation rate was also accounted for each market.

Total number of employees	2025
Under 30 years, women	50
Under 30 years, men	100
30-50 years, women	202
30-50 years, men	490
Over 50 years, women	82
Over 50 years, men	231
Total	1155
Total number of employees %	2025
Under 30 years, women	4%
Under 30 years, men	9%
30-50 years, women	17%
30-50 years, men	42%
Over 50 years, women	7%
Over 50 years, men	20%
Total	100%

	2025	
Gender pay gap	All employees	15%
	White-collar	18%
	Blue-collar	-5%
Remuneration ratio	Total	7.29

The salary is defined as annual salary plus bonus. The gender pay gap is measured by comparing salaries for female and male employees across both white-collar (e.g. managers, administration, specialists, office-based workforce) and blue-collar (manual workers) workers in accordance with the coming CSRD EU reporting standard. The remuneration ratio is calculated by taking the highest salary in the group divided by the median salary for the group, excluding the highest paid individual. Hence, it shows how much more the highest paid individual earns compared to the median in accordance with the coming CSRD EU reporting standard.

Deep dive: Work-life balance

Work-life balance is critical for employee well-being and retention. Supporting employees through life stages is essential. Our approach is to adhere to national labor laws while providing a culture of trust and flexibility that allows employees to manage their personal and professional lives.

We monitor work-life balance through our biannual employee survey. Work-life balance is individual, and our managers must maintain a dialogue with their teams to support their specific needs.

All employees are entitled to family-related leave. To ensure career continuity and a supportive culture, we monitor the return-to-work rate following parental leave. We aim to support a smooth transition back to professional life, ensuring that family commitments and career growth go hand in hand.

Policies and processes

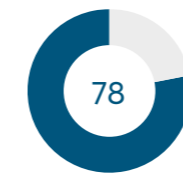
Our work-life balance framework is built on legal compliance and internal flexibility. All employees are entitled to family-related leave as defined by local labor acts and Roxtec policies. We maintain a culture where short-term leave for emergencies or care can be requested directly, based on mutual trust. Long-term leaves, such as parental leave, are documented to ensure job protection. We follow a global philosophy of respect, but each subsidiary applies national regulations.

2025 activities and performance

- All employees are entitled to annual leave, in line with contracts, laws, and regulations. As Roxtec operates in multiple countries, the annual leave may vary. We do not have a global policy governing annual leave but remain committed to ensuring that all employees receive the leave they are entitled to.
- All employees are entitled to family leave. The time frame differs, but all is specified in local laws or company policies. We successfully managed parental leave cases globally.
- Certain entities provided specific leave to support parents during the school year.
- Our internal flexibility enables employees to address urgent family matters beyond statutory requirements. Many employees can work from home when appropriate, providing flexibility in managing both work and personal responsibilities.

Family-related leave	2025
Percentage of employees entitled to take family-related leave	100%
Percentage of entitled employees that took family-related leave	15.58%
Percentage of employees entitled to take family-related leave, women	11.98%
Percentage of employees entitled to take family-related leave, men	17.05%

Wellbeing metric



- Achieved wellbeing score during 2025

Roxtec measures the wellbeing index as part of our anonymous global employee survey on a scale of 0-100. It enables us to follow the wellbeing on a group level and gives managers the opportunity to spot improvement areas.



Deep dive: Incidents, complaints and severe human rights impact

Roxtec maintains a zero-tolerance policy toward any form of harassment or discrimination, ensuring a workplace where every individual is treated with respect and dignity.

Reporting methodology and oversight

We use a multi-channel approach to monitor and record potential incidents. Data are consolidated from internal HR grievance logs, case management records, and the Roxtec group whistleblowing system.

Our reporting covers all work-related grievances, including discrimination cases and severe human rights impacts. The data are validated through internal legal and HR reviews at both the subsidiary and group levels. In addition to formal reporting, we gather insights through annual performance reviews, regular employee surveys, and ad-hoc dialogue between employees and managing directors. The disclosure assumes that all formal complaints have been logged in accordance with our Global Human Rights and Labor Policy. A limitation is the potential for under-reporting due to lack of awareness or fear of retaliation, which we proactively combat through the availability of anonymous reporting channels.

The cases of harassment and complaints are all handled within the reporting period.

Incidents and human rights impacts 2025

For 2025, Roxtec has no severe incidents or fines related to human rights. This aligns with our strategic focus on risk mitigation and culture.

We are encouraged by the lack of cases but do not see this as a reason for complacency. We integrate these results into our 2026 Global HR plan, focusing on increasing awareness of our whistleblowing channels to ensure that any hidden risks are brought to light. Also, we continue to uphold our localized management accountability, where MDs are responsible for maintaining a healthy work environment. We remain committed to ensuring that no employee is subject to discriminatory practices, such as pregnancy tests or unfair dismissal, reinforcing our global commitment to diversity and equality.

Work-related grievance, incidents and complaints	2025	2024	2023
Total number of incidents of discrimination, including harassment	4	-	-
*Number of complaints filed through channels for own workers to raise concerns (including grievance mechanisms)	3	8	2
Number of complaints filed through channels for own workers to raise concerns (including grievance mechanisms) to the National Contact Points for OECD Multinational Enterprises	0	0	0
Total amount of fines, penalties, and compensation for damages as a result of incidents and complaints [Company currency]	0	0	0
Total number of severe human rights incidents connected to the company's workforce	0	0	0
Number of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises	0	0	0
Total amount of fines, penalties, and compensation for damages for incidents [Company currency]	0	0	0
Number of severe human rights incidents where the company played a role securing remedy for those affected	0	0	0

*Refers to all complaints filed through Roxtec's global whistleblower channel.

5.2 Workers in the value chain

Ensuring fair and safe working conditions throughout the value chain is both an ethical responsibility and a key factor in driving workforce productivity and long-term business success.

Like many other companies, Roxtec faces challenges related to working environments, wage levels, and labor rights, especially in regions with limited transparency. While codes of conduct, policies in agreements, supplier audits, and risk screenings are planned, the real impact comes from actively reviewing and improving these processes. By proactively addressing concerns and strengthening transparency and due diligence, Roxtec mitigates risks and builds stronger, more sustainable relationships with suppliers and stakeholders. This is why we implement a sustainability due diligence process with a focus on suppliers during 2025-2028.

Working conditions

Most of Roxtec's suppliers and over 80% of our spending are in low-risk regions. In high-risk regions, however, risks for workers remain, including inadequate wages and excessive working hours. Limited supplier information and an undeveloped due diligence process increase the risk of non-compliance, reputational damage, and supply chain disruptions. We recognize that these challenges can occur and work to strengthen a structured global due diligence process. This creates opportunities to improve transparency, uphold fair labor practices, and

build stronger supplier relationships. By doing so, we support responsible sourcing, enhance resilience, and demonstrate commitment to ethical standards and sustainable business conduct.

Human rights

Roxtec has a code of conduct embedded in key agreements, a whistleblower function in place, and follows local laws. We recognize, however, that challenges can still occur in the value chain. Issues such as poor working conditions or risks of child and forced labor may arise in regions with limited oversight. Acknowledging this reality is important, and it drives us to strengthen due diligence processes, improve transparency, and work closely with suppliers to uphold ethical standards. We face the challenges to protect workers, source responsibly and build long-term trust with customers and stakeholders.





Our impact and what we do

We face challenges regarding value chain transparency and varying labor standards across different countries. To address this, we focus on establishing a robust, OECD-aligned due diligence process and elevating our existing code of conduct and operational procedures. We move toward more rigorous supplier requirements and a process that involves recurring reviews and risk-based interventions.

The strategic value of this approach lies in partnering with organizations that ensure the productivity and well-being of their employees, which in turn builds long-term business resilience and trust. By working with partners who contribute to community development and by promoting inclusion to enable more people to enter the workforce, we foster a more sustainable and ethical supply chain.

Material impacts, risks and opportunities for Roxtec						
Sub-topic	IRO description	IRO type	Value chain	Time horizon	Mitigation actions	Policies and steering
Value chain workers working conditions	Potential negative impact on working conditions in the value chain due to limited information and control of value chain	○			<ul style="list-style-type: none"> Risk screening, global due diligence process implementation and ad hoc audits Added as strategic social area in HR strategy 	Our code of conduct defines the expected behavior of all employees and clearly states which actions and practices are not acceptable within Roxtec.
	Risk of supplier not adhering to Roxtec's supplier code of conduct	▲			<ul style="list-style-type: none"> Ad hoc audits, whistleblower channels, due diligence process, data collection 	The Whistleblower Policy provides a secure and anonymous channel for reporting serious concerns, ensuring that potential misconduct can be addressed without risk to the individual.
	Opportunity to enhance value chain oversight regarding working conditions through due diligence	◆			<ul style="list-style-type: none"> Implementing due diligence process 	Our Conflict Mineral Policy ensures responsible sourcing to prevent raw materials from financing armed conflict or human rights abuses.
Value chain workers other work rights	Opportunity to enhance value chain oversight through due diligence	◆			<ul style="list-style-type: none"> Implementing due diligence process 	Our Human Rights Policy, based on international standards including ILO conventions and the UN Guiding Principles on Human Rights, outlines our commitments and specifies what is considered unacceptable in relation to human rights throughout our operations and business relationships.
	Potential negative impact on workers in the value chain due to limited information and control of value chain	○			<ul style="list-style-type: none"> Risk screening, global due diligence process implementation and ad hoc audits 	
	Managing supplier compliance with code of conduct and legal requirements	▲			<ul style="list-style-type: none"> Ad hoc audits, whistleblower channels, due diligence process, data collection from suppliers 	

Our targets and improvement planning

We respect human rights throughout our value chain. We implement a groupwide due diligence process to embed responsibility, identify negative impacts, and mitigate risks. By acting on risks and communicating results, we ensure transparency.

During 2025, we focused on improving value chain management:

- Clarifying supplier requirements: We refine our code of conduct to help suppliers understand expectations and targets. Clarity enables an effective use of sustainability requirements during supplier selection and establishes a process for reviews.
- Cross-functional risk analysis: The group completed an inventory of human rights risks within the value chain, fostering collaboration between teams. Most risks are related to health and safety, but there are also needs regarding workers' rights and equal pay.
- Social inclusion and partnerships: We continue to work with key actors, such as Samhall in Sweden, an organization that enables individuals with functional variations to enter the workforce.
- Strategic integration: Value chain worker rights is a priority and social responsibility is embedded in our operational planning.

Governance, risk, and remediation

Our code of conduct and our human rights policy are mandatory for all subsidiaries, suppliers, and partners. This framework aligns with the UN Guiding Principles, OECD Guidelines, and ILO Core Conventions. Our commitments include:

- Zero tolerance for child labor, forced labor, and human trafficking.

- Fair conditions, non-discrimination, and respect for freedom of association.
- Safe workplaces through regulatory compliance and contractual obligations.

The CEO holds ultimate accountability, while managers are responsible for local implementation and communication.

Risk management

We minimize risks through a centralized approach, integrating perspectives from employees, suppliers, and customers via dialogue and compliance reviews. Many subsidiaries operate in low-risk environments, but our requirements remain universal.

Grievance and remediation

All value chain workers have access to a whistleblowing mechanism on roxtec.com for reporting violations. Negative impacts are addressed through investigations and escalated to regional directors or HR managers. Roxtec retains the right to terminate partnerships if commitments are violated. We plan to evaluate the effectiveness through user feedback and improved monitoring.

Achieved

Target – due diligence process

We will have an OECD aligned supplier due diligence process by 2028.

Implementing

– according to plan

Our target means we have a group due diligence process in place, which regards sustainability considerations when for example working with certain suppliers or materials we use in our products. It should be OECD aligned and align with EU CSDDD requirements. From a workers and human rights perspective, this means we should proactively identify, assess, act, and report on social risks in our value chain. We have done this on our 98 largest direct suppliers during 2025.

6. Governance



6.1 Business conduct

Roxtec promotes ethical business practices through zero-tolerance policies, compliance programs, and transparency measures.

Corporate culture

Our culture is vital for our success and reflected in our core values. We invest in teambuilding, onboarding, and office design to reflect our values and maintain shared practices. We set clear expectations for leaders and teams and address any misconduct. Respect for social and ethical standards forms the foundation of our workplace. As we grow, keeping our culture strong and integrating sustainability requires attention. Focusing on structured initiatives, measuring progress, and following up, we make sure all coworkers understand our core values.

Corruption and bribery

Roxtec operates in regions with medium to high corruption risk. Risks include bribery within subsidiaries, distributors, and supply chains. Most spending occurs in low corruption risk regions, but global operations and supplier networks require continuous monitoring. Strengthening compliance processes remains essential to mitigate risks.

Supplier relationships

We positively impact suppliers through timely payments and support during critical periods. We have, for example, supported dependent suppliers with improved payment terms during

the COVID-19 pandemic and other supply chain disruptions. This demonstrates our commitment to long-term partnerships and shared resilience. However, quality and delivery requirements can challenge suppliers' ability to implement sustainable solutions. Risks include dependency on key suppliers and potential disruptions if partnerships fail. Opportunities lie in diversifying the supplier base and deepening collaboration to improve sustainability practices. Strengthening partnerships and sharing targets can create a more resilient and transparent value chain.

Protection of whistleblowers

We promote transparency through our whistleblower function. It enables early identification of concerns and supports timely resolution, reducing risk. The function strengthens ethical business conduct and reinforces our commitment to integrity, compliance, and continuous improvement, contributing to a more resilient organization. The whistleblower system is available online on our global website and accessible for anyone getting in contact with us or our products.





Our impact and what we do

Roxtec has worked with upholding good business ethics for many years, with established processes and controls integrated into our operations. We have routines for everything from transparent payment flows to whistleblowing channels.

While these practices are mature, we recognize that our growth journey and the changing global landscape require even more. We generate positive impact by supporting the financial resilience of our suppliers and by fostering a value-driven culture. However, to mitigate the risk of cultural dilution during expansion and ethical fragmentation in an uncertain world, we must strengthen our resilience. By lowering barriers for reporting and prioritizing transparency, we aim to turn these challenges into an opportunity to consolidate our position as a stable and responsible partner across all borders.

Material impacts, risks and opportunities for Roxtec						
Sub-topic	IRO description	IRO type	Value chain	Time horizon	Mitigation actions	Policies and steering
Corporate culture	Potential positive impact on corporate culture	○	← [] →	◀ S M L ▶	• Multiple initiatives in subsidiaries	Our code of conduct defines our professional standards and clearly outlines unacceptable behaviors and practices for all employees. Our Sanctions and Trade Restriction Policy ensures full compliance with global trade laws and regulatory requirements across all international operations.
	Potential impact on corporate culture due to rapid growth	▲	← [] →	◀ S M L ▶	• New global HR plan with key projects • Continue Basic Training for all new employees at HQ	
Corruption and bribery	Potential negative impact related to exposure to bribery and corruption within business operations	○	← [] →	◀ S M L ▶	• Anti-bribery policies • Legal and compliance audits at subsidiaries	The Whistleblower Policy provides a secure, anonymous channel to report misconduct safely and without risk of retaliation. Our Competition Law Compliance Policy mandates fair market behavior and strict adherence to all legal antitrust and competition standards.
	Potential exposure to bribery and corruption in parts of the operations and supply chain located in high-risk countries	▲	← [] →	◀ S M L ▶	• Whistleblower channel, targeted trainings • Legal and compliance audits at subsidiaries	
Management if relationships with suppliers payment practices	Positive impact on suppliers' operations due to Roxtec's support and timely payments	●	← [] →	◀ S M L ▶	• Strategic sourcing practices	Our Human Rights Policy anchors our operations in international standards to ensure respect and protection of human rights across our entire value chain.
	Roxtec's sustainability and compliance requirements may influence suppliers' ability to meet expectations	○	← [] →	◀ S M L ▶	• Updates to supplier requirements • Planned sustainability dialogues with experts at Roxtec	
	Opportunity to expand, globalize, and collaborate with suppliers for sustainable practices	◆	← [] →	◀ S M L ▶	• Due diligence process • Updates to supplier requirements	
Protection of whistleblowers	Enhancing business conduct through whistleblower function	○	← [] →	◀ S M L ▶	• Open channel for all business partners • Include in employee survey – evaluate availability and trust	



Our targets and improvement planning

We focus on protecting an ethical business conduct and culture through growth and geopolitical tensions.

Our rapid growth can put pressure on shared values. During 2025, we treated "culture maintenance" as a key risk management activity, working to integrate our core values and code of conduct into all new markets and teams. This ensures our ethical foundation remains strong regardless of how quickly we scale. We established global drivers to integrate sustainability matters into our daily operations and began developing specific sustainability metrics to track our progress with quantitative data.

This internal focus is critical as the global landscape becomes increasingly complex and fragmented. In a world where we can no longer take universal ethical practices for granted and where regions are becoming more isolated, our commitment to staying connected and consistent is a core part of the value we provide. Our "globally local" approach is a commitment to ethical resilience. By maintaining a high standard of integrity across all borders, we provide a sense of security and stability to our partners in an otherwise unpredictable global market.

Whistleblowing case management

We aim for a 100-percent handling rate for all whistleblowing cases. Every report received through our formal channels must be processed, reviewed, and, where applicable, investigated

according to our established protocols. During 2025, all whistleblowing cases were handled in accordance with group procedures. We had three whistleblower cases whereof one was deemed non-compliance. The consistent handling rate shows that our central compliance team is effectively managing incoming reports even as the organization scales.

Corruption and bribery investigation

Roxtec maintains a zero-tolerance policy toward corruption and bribery. To ensure objectivity and fairness, our target is that 100 percent of all reported suspicions of corruption or bribery must be investigated by a designated independent function at the group level, separate from local management chains. No cases were reported during the period. Any such cases would have been managed by an independent compliance function.

Achieved

Target: Zero tolerance on corruption and bribery

We have no tolerance towards corruption and bribery, and 100% of cases should be handled within the reporting period. We achieved this target with 0 reported cases.

100%



We have monitoring and management systems to prevent, detect, and act on risks. We believe this will be important given the global geopolitical development during 2025.

100%

Achieved

Target: We aim to handle 100% of whistleblower cases within reporting period

100%



We had 3 reported cases and 1 deemed non-compliance. All were handled within the reporting period.

100%

Deep dive: Corporate culture

At Roxtec, our culture is the foundation for how we work together and serve our customers.

As Roxtec continues to grow, our primary challenge is ensuring this unique culture remains strong across all new markets. Therefore, we treat "culture maintenance" as a key part of our risk management.

Improvements during 2025

We have taken significant steps to professionalize how we track and manage our social and cultural performance:

- We are developing new sustainability metrics to better measure our performance in social areas. This moves us from simply having a value-based culture to being able to prove its impact with data.
- We have established a dedicated global sustainability drivers forum consisting of all global managers to integrate sustainability matters into our operations. This team ensures that our core values and ethical standards are applied consistently across all subsidiaries.

How we maintain our standards

- Training and onboarding. Every new employee starts with training on our core values and code of conduct. We keep this fresh with regular digital courses on business ethics and cybersecurity.
- Global employee survey. Twice a year, we conduct a global survey to listen to our teams. This gives everyone a chance to tell us what is working and what we need to improve.
- Continuous improvement. We use feedback from the surveys to create targeted action plans. If a department or region identifies a gap in how our values are being lived, senior management helps them address it promptly.



"Our most important strategic decision was to establish Roxtec Core Values. At the time, we were only 15, but they reflected both our way of working and our ambition for the future. Nobody can copy your soul. Take good care of it."

Mikael Blomqvist, founder of Roxtec

Roxtec Core Values in action

We believe that a strong and healthy culture is essential for making good business decisions and ensuring that everyone feels safe, respected, and empowered. Our culture is defined by the seven Roxtec Core Values that guide our daily decisions and interactions. By living these values, we create real worth for our employees and partners and in our sustainability improvements:

Market creators. We focus on growing the market and "owning" the customer relationship. By manufacturing unique parts in-house and partnering for the rest, we stay flexible and market driven.

Satisfaction. We aim to make every customer feel special. Our innovative technology and local presence allow us to provide both standard and customized solutions that ensure safety and efficiency.

Trust. We face customers openly with quick, honest, and expert answers. We rely on our collective internal knowledge to deliver first-class service and quality products.

Globally local. The world is our market, but our heart is local. Our global brand is powered by a local network that guarantees prompt service wherever our customers are.

Flexible. We are fast and easy to work with. We maintain a high pace in everything we do to ensure working with Roxtec is always simple and convenient.

Profitable. We create value that saves money for our customers. From planning to installation, our solutions are designed to save time and increase profitability for everyone we work with.

Simplicity. Simplicity is our motto. We are straightforward and uncomplicated in our relations, which helps us stay helpful and keep up our speed.



Deep dive: Corruption and bribery

Roxtec maintains a zero-tolerance policy toward corruption and bribery. Our commitment to ethical business conduct is anchored in the Roxtec Code of Conduct and supported by robust internal controls, including the separation of duties and management oversight. These standards apply globally, ensuring that all subsidiaries operate under the same high ethical requirements regardless of local market conditions.

Targets and commitments

Roxtec has clarified a key performance target: 100 percent of the reported corruption and bribery cases shall be handled through our professionalized investigation process. This target underscores our commitment to a zero-tolerance stance and the continuous professionalization of our legal and ethical oversight.

Results for 2025

We continuously monitor our global operations and investigated 100 percent of all reported incidents during the reporting period. No confirmed breaches of anti-corruption procedures were identified.

Our efforts primarily focused on reinforcing procedural compliance and ensuring consistent application of established controls. All reports were thoroughly reviewed to uphold our zero-tolerance policy worldwide, and the processes and routines in place functioned effectively.

Corruption and bribery prevention, detection, and response process

Stage 1: Prevention and communication

We ensure our anti-corruption stance is understood by both internal and external stakeholders through targeted communication and operational controls.

- Internal awareness: All employees receive training during onboarding and must acknowledge the code of conduct. This is reinforced through mandatory e-learning, periodic compliance updates, and ongoing dialogue in team meetings. Policies remain accessible via the corporate intranet and external sites.
- External expectations: Anti-corruption requirements are embedded in contractual terms and the supplier code of conduct. Our whistleblower channels are communicated to partners and customers to maintain transparency.
- Operational controls: Prevention is bolstered by clear rules on gifts and hospitality, due diligence on high-risk third parties, and robust approval controls.

Corruption and bribery	2025
Functions-at-risk assigned to training programs	90.37%
Convictions for violation of anti-corruption and anti-bribery laws (number)	0
Fines for violation of anti-corruption and anti-bribery laws (MSEK)	0

Stage 2: Detection and independent investigation

Potential issues are detected through internal monitoring and our whistleblowing channel, which is available to all stakeholders and guarantees non-retaliation.

100%

We have no tolerance towards corruption and bribery, and 100% of cases should be handled within the reporting period. We achieved this target with 0 reported cases.

- Neutrality and independence: All investigations are handled by a designated independent function at the group level, separate from the local management chain.
- Investigation process: If an allegation arises, the group's compliance team leads the investigation, engaging external experts if necessary. This ensures that local managers are only informed after findings are finalized and corrective actions are defined.

Stage 3: Response and remediation

When breaches are confirmed, the company responds through a structured governance process to ensure accountability and continuous improvement.

- Corrective actions: We implement disciplinary measures, process improvements, or the termination of contracts as required to address the root cause of the breach.
- Governance reporting: Findings are documented and reported to senior management. Significant cases are escalated to group leadership or the board to ensure oversight, transparency, and governance monitoring.



Deep dive: Whistleblowing

At Roxtec, our whistleblowing system is much more than a legal requirement. It is a safety net that protects our culture and people. By providing a secure way to report misconduct, we ensure that values like honesty and trust are present in every part of our global organization.

Our target and performance 2025

Our clear objective is to handle 100 percent of all reported whistleblowing cases regarding corruption, bribery, and ethical breaches through our professional investigation process. This commitment ensures that every concern is taken seriously and investigated thoroughly.

- During the reporting period, 100 percent of the cases received were handled in accordance with our group investigation procedures.
- The number of reports submitted through the whistleblowing channel has decreased during the period. This should be interpreted with caution, as a lower reporting volume does not necessarily indicate fewer incidents. It may also be due to improved local handling of concerns, increased internal dialogue, or varying levels of awareness and confidence in the reporting process.

How Roxtec works with whistleblowing

We work proactively to create an environment where it is safe to speak up. Our approach is built on several areas.

Firstly, a secure and accessible channel through a system that is open to employees, suppliers, and external partners via our website. Reports can be made via phone, email, or anonymously via a web form. We guarantee that anyone reporting in good faith will be protected from any form of retaliation.

Secondly, independent and professional investigation to ensure fairness. All cases are managed centrally to ensure neutrality; only two authorized individuals at the headquarters receive reports, preventing local management from influencing the process. We engage external legal experts when needed to ensure our investigations meet international legal standards and to maintain total objectivity.

Thirdly, focused risk management in subsidiaries. We put extra focus on functions with higher risk exposure, such as sales, procurement, and finance, through targeted monitoring such as legal, third-party reviews and specialized training.

Lowering the threshold

Looking ahead, we are committed to further maturing our reporting culture. We know that in many industries, there is a high entry threshold or fear associated with whistleblowing. We will, for example, expand awareness to increase knowledge of the channel among our suppliers and workers throughout the value chain. Also, we will lower the barrier by working to explain the process clearly and demystify the investigation steps. Our target is to make it easier and less intimidating for individuals to report concerns, ensuring that small issues are caught before they become major violations.



Whistleblower system	2025	2024	2023
Total cases	3	8	2
of which substantiated	1	4	0
of which unsubstantiated	2	4	2

Deep dive: Supplier relations

Roxtec builds supplier relationships on fairness, transparency, and long-term collaboration. We integrate social and environmental considerations into the procurement process, ensuring that ethical and sustainable practices are upheld throughout the value chain.

Strategic sourcing and due diligence

At our headquarters, we have a structured, risk-based sustainability and human rights due diligence process. This framework includes:

- ESG risk screening to identify risks related to human rights, labor practices, and environmental performance
- Phased rollout across all subsidiaries to ensure a consistent standard of responsible sourcing
- Audits to ensure all partners comply with the supplier code of conduct

Fair payments and financial responsibility

Timely payments are a core element of responsible business conduct. As small and medium-sized enterprises are sensitive to cash flow, our payment routines are designed to support their financial stability. Payments are typically made within 30 days. During 2025, the average time for Roxtec to pay an invoice from the date the term of payment starts to be calculated was 28.3 days. Standard payment terms for the given supplier category were 24.71 days and total payment average was 26.51 days. 87% of payments aligned with the terms to showcase good payment practices and how we measure to improve. 11 legal proceedings are outstanding for late payments which are handled.

In specific collaborations, we utilize advance payments or "upon delivery". Subsidiaries manage payments through robust financial systems. Routines include weekly payment runs, automated

approval workflows, and the "four-eyes principle" to prevent delays. In the rare event of a delay, we inform the supplier in advance and agree on alternative arrangements.

The value of good payment practices

With a solid financial position and a high pace of execution, we reduce the liquidity risks associated with late payments. Our punctual payment practices reduce the need for suppliers to seek expensive credit, helping them maintain steady operations and financial resilience. Payment performance is monitored through regular reporting, management reviews, and internal audits. This ensures compliance with both our policies and local regulations on fair payment.

Long-term partnerships

We emphasize open communication and collaborative problem-solving. Many of our units work with a stable, local supplier base, allowing for mutual reliability. This proximity, combined with our evolving global due diligence framework, ensures that both Roxtec and our suppliers operate efficiently and sustainably.

KPIs for sustainable procurement

Annual sustainability training of strategic purchasers

2025  100

All our strategic purchasers have completed the annual training.

% of supplier due diligence processes conducted according to plan

2025  100

The plan for 2025, to conduct a CSDDD aligned due diligence on the 98 largest direct material suppliers, was completed. The due diligence covers identification, assessment, action, and report for a palette of sustainability topics. Only two of 98 suppliers needed further investigation.

Supplier base risk score

2025  59.3

The supplier base risk score is based on a CSDDD aligned methodology which considers how much sustainability risk there is in the supplier base. Our result is the risk score weighted by spend. It includes the 98 largest direct suppliers that were screened and worked with during 2025. Our risk threshold for the supplier base should not be lower than 55.

6.2 Cyber and information security

Cyber and information security is important for Roxtec. We focus on protecting both company and customer data while preserving trust and business continuity.

Global cyber threats are increasing, driven by technological progress and advances in artificial intelligence, making robust security measures crucial for maintaining resilience and competitiveness. Cybersecurity is integrated into our sustainability strategy, with advanced systems, certificates, clear protocols, and continuous employee training implemented to prevent phishing, hacking, and data breaches. These efforts help build a security-conscious culture.

Regulatory compliance

Roxtec has strong systems and processes, but challenges remain. Evolving regulations and complex requirements can create compliance risks, and human error may occur despite training. To uphold operational efficiency and stakeholder trust, we adopt a proactive and strategic approach through process improvements and the pursuit of relevant certifications.

We see opportunities in pursuing recognized cybersecurity certifications. These initiatives build trust, meet growing customer expectations, and open new markets. By improving systems and seeking validation, we reinforce our commitment to responsible business practices.

Security awareness

Employee education is a key factor in enhancing understanding of how attacks can occur and how to respond to incidents. Although security protocols are robust, they can affect usability, and overconfidence may lead to reduced caution. Roxtec addresses this through employee training and by working proactively with employees. By raising awareness, we create a secure digital environment for all stakeholders and strengthen digital resilience.



Our impact and what we do

We manage cyber and information security in a structured and proactive way to protect both internal data and information provided by customers. Robust systems, access controls, and defined procedures enable us to maintain a secure digital environment and reduce the risk of data exposure.

This has a positive impact on our business by ensuring operational continuity and compliance, and it benefits customers by demonstrating reliability. Strong security performance is increasingly a customer requirement, and our capabilities support long-term partnerships. The regulatory landscape is continuously changing, which requires training and adherence to updated guidelines. This can create additional workload for employees, but it is necessary to maintain compliance and meet expectations. We manage these demands through clear processes and support structures.

We operate according to established policies and guidelines that define permissible actions, outline responsibilities, and specify who may access or manage information. The policies ensure consistent application of security practices across the organization. By continuously improving our cybersecurity measures, we reduce risks and strengthen the level of protection.

Material impacts, risks and opportunities for Roxtec						
Sub-topic	IRO description	IRO type	Value chain	Time horizon	Mitigation actions	Policies and steering
Regulatory compliance	Mitigation of cyber and information security risks	●	◀ [] ▶	◀ S M L ▶	• Tailored trainings, robust systems	<ul style="list-style-type: none"> • Global AI policy • Global IT policy • Global Information Security policy
	Opportunity to increase competitive advantage through compliance and trust	◆	◀ [] ▶▶	◀ S M L ▶	• Robust systems, aligning in certain markets to CMMC level 2, protect customer data	
	Risk of non-compliance with laws and regulations	▲	◀ [] ▶	◀ S M L ▶	• Tracking and implementing action depending on laws, recertifications	
Security awareness	Positive impacts of enhanced data security knowledge	●	◀ [] ▶	◀ S M L ▶	• Trainings to maintain knowledge, internal tests	
	Loss of trust and productivity from ineffective cybersecurity and internal friction	▲	◀ [] ▶▶	◀ S M L ▶	• Guidelines, accesses, central governance	

Our targets and improvement planning

Roxtec is committed to building a resilient organization and supporting our customers by setting proactive security targets. We execute a global action plan designed to safeguard data and ensure operational continuity.

Current results and performance

In 2025, Roxtec demonstrated strong performance against our established security benchmarks. We set a measurable, outcome-oriented target to maintain a security score greater than 90 percent. Throughout the year, we successfully exceeded this target, achieving a yearly average of 92.37 percent. This result significantly surpasses common external benchmarks, such as Microsoft's mission to move customers above 65 percent. To ensure these figures are reliable, we track critical performance metrics, alerts, incidents, and the elimination rate, which are validated by our external partner, Truesec. This high level of transparency ensures our cybersecurity operations remain effective, providing our customers with the peace of mind that their data are handled with the highest level of care.

Key actions taken in 2025

The global landscape is currently characterized by a surge in sophisticated cyber threats and stricter regulatory demands. To stay ahead, we implemented several high-impact actions in 2025. We started to establish a secure environment for our most sensitive data, where specific markets are aligning with CMMC Level 2 standards. This will be finalized during 2026. We also migrated to a new security awareness platform, allowing us to deliver role-specific training tailored to the unique risk profiles of different departments. To maintain our ability to serve government and high-security clients, we successfully completed re-certifications for Cyber Essentials Plus. Operationally, we introduced a streamlined password manager and conducted specialized incident response

drills for IT personnel. These global initiatives ensure a uniform level of protection, while remaining flexible enough to meet specific local legal requirements.

Looking forward

For 2026, Roxtec has outlined an ambitious roadmap to further mitigate risks and seize opportunities for resilience. As cyber warfare and AI-driven attacks become more common in the world around us, our planned actions include, for example, conducting comprehensive GAP analyses for ISO 27001, the EU Cyber Resilience Act, and the EU NIS2 directive. We will also perform a thorough review of information classification, update our security policies, and enhance access controls.

To improve detection, we will implement a SIEM system for real-time incident alerting. A major focus will be placed on operational technology (OT) security to ensure our production machinery remains resilient against unauthorized access. We will also conduct disaster recovery exercises to ensure we are prepared for any eventuality. These actions, scheduled for completion in 2026, represent a proactive investment in our long-term security.

Achieved

Target

We aim for a Security Score >90%.

92.37%





Deep dive: Regulatory compliance and security awareness

Roxtec maintains a robust governance framework consisting of multiple policies and third-party validated metrics to ensure data privacy and mitigate information security risks in an increasingly volatile digital landscape.

Policy framework and governance

Our security approach is anchored by several key policies, including policies for Global IT, Information Security, and Global AI. Together, the policies ensure that negative impacts are minimized and that the organization remains compliant with international standards. The frameworks ensure we follow important regulations like GDPR and define exactly who is responsible for what. Our CEO is ultimately accountable for the policies, supported by the management team and data owners who identify risks and protect our information.

Metrics, development, and third-party validation

To measure how well the protection works, we track three key areas. These figures are checked and confirmed by Truesec, an independent external security expert, to ensure our data is accurate:

1. Number of alerts is our first line of detection. An alert triggers when the system notices something suspicious, such as an employee accidentally clicking a malicious link.
2. Number of incidents means more serious cases where an alert has escalated. This might mean someone actually entered their login details on a fake site, requiring our IT team to step in.
3. Elimination rate is a percentage that shows our efficiency when it comes to stopping threats. By taking 100 percent and subtracting the ratio of incidents to alerts, we see how many potential threats were neutralized before they could cause harm.

Development and stakeholder value

In recent years, the world has seen a massive increase in cyber-attacks and the use of AI by hackers. Our data reflect this reality: alerts rose from 2 695 in 2023 to 14 497 in 2025. Actual incidents also grew from 23 to 77. Zero incidents resulted in an actual breach where an unauthorized party gained access to internal or confidential data or privileged functions.

Since our routines are so strong, our elimination rate improved to 99,47 percent. Even with more attacks, our overall security score has continued to climb. For our customers and partners, this provides immense value. It proves that their data are handled with the highest integrity. By proactively managing these attempts, using tools like password managers and immediate account isolation, we ensure that Roxtec remains a reliable and secure partner in an uncertain world.

Regulatory compliance	2025	2024	2023
Number of alerts	14 497	14 514	2 695
Incidents	77	76	23
Elimination rate (%)	99.47	99.43	99.13

7. Appendix





7.1 Notes to the report

General

This report is prepared with inspiration from the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) as determined 2023. The following notes are to give the reader a better understanding of the information provided in the report.

Climate and Environmental

Greenhouse gas reporting

The greenhouse gas (GHG) inventory has been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and supports reporting under the Corporate Sustainability Reporting Directive (CSRD). All greenhouse gases are accounted for. All comparisons in the report are against the previous year.

Organizational boundary

The inventory is prepared using the operational control approach, meaning emissions from operations where the group has operational control are included. The organizational boundary is aligned with the group's consolidated financial statements.

Operational boundary

Emissions are reported for:

Scope 1: Direct emissions from owned or controlled sources.

Scope 2: Indirect emissions from purchased electricity, reported using both location based and market based methods where applicable.

Scope 3: Relevant indirect emissions across the value chain that are of materiality for Roxtec.

Data sources and calculation

- Activity data are primarily based on invoices, meter readings, supplier data and internal records.
- Where primary data are unavailable, secondary data and reasonable estimates are used.
- Emissions are calculated by multiplying activity data by appropriate emission factors from recognized sources such as DEFRA and Ecoinvent.

Reporting methodology

- Calculations follow a consistent and activity based methodology.
- Assumptions and estimation methods are applied consistently across reporting periods.
- Data quality is prioritized, with a preference for supplier specific data where available.

Scope of reporting – rationale for not reporting the following categories

- Scope 3.8 Upstream leased assets: for the buildings that we rent we are in control over the electricity and therefor is accounted for in scope 2
- Scope 3.10 Processing of sold products: Our products are made at our location and does not need further processing in the downstream value chain
- Scope 3.11 Use of sold products: Our products are passive in the using phase and does not contribute to emissions during the middle life-time.
- Scope 3.13 Downstream leased assets: We do not rent our locations to outsiders. The offices we own are used by subsidiaries and reported on in scope 1 & 2
- Scope 3.14 Franchises: We do not have any franchises in our operations
- Scope 3.15 Investments: We have deemed this as low materiality given the lack of insights and control, as well as that the financial institution takes this impact of our pension placements related for our employees

Changes and recalculations

If methodological changes, boundary changes or data improvements occur, prior year figures may be recalculated to ensure comparability over time. Such changes are treated as refinements of the methodology rather than changes in underlying activity. A restatement policy will be implemented within two years. No restatements have been made during the year.

Biogenic emissions

Roxtec has biogenic emissions primarily in scopes 1 and 2. These have not been reported in this year's report but will be reported going forward.

Recyclability of the product portfolio

The recyclability of the product portfolio is calculated using procurement data for the different materials included in the group's products. The recyclability of each material is classified based on established and commonly accepted recycling practices for those materials. The recyclability rate is calculated as the share by weight of recyclable materials divided by the total weight of materials in the purchased volume.

Recycling of production waste

The recycling rate for production waste is calculated as the share of production waste sent for recycling divided by the total amount of production waste generated.

Social Management

Health and safety assumptions and measurement methodologies

To provide a transparent view of our performance, we apply the following methodologies: Where actual hours are not directly captured, we estimate them based on a standard work week (typically 37.5–40 hours) multiplied by 52 weeks, adjusted for entitlements like vacation and sick leave. Work hours for external contractors (accounting, marketing, etc.) are calculated via invoiced hours or estimated based on contract parameters (e.g. 25 hours/week). Data are aggregated from internal grievance registers, HR case logs, and official reports to social security authorities. A recognized limitation is that this primarily captures formally reported events; however, we encourage near miss reporting to capture hidden risks.

Gender pay gap

The gender pay gap is calculated as the difference between the average remuneration of men and the average remuneration of women, divided by the average remuneration of men, in accordance with the ESRS datapoint definition.

Remuneration ratio

The remuneration ratio is calculated by dividing the remuneration of the highest paid employee by the median remuneration of all employees, excluding the highest paid employee, in accordance with the ESRS datapoint definition.

Work-life balance assumptions and measurement methodologies

To ensure transparency in our reporting, we apply the following methodologies: Usage data is extracted from official HR and payroll systems (such as Kontek HRM or IFS). We rely on formal leave applications and approved records to measure actual leave taken. We assume all eligible employees are entitled to leave unless specifically excluded by local law or contract type (e.g. students or certain external associates in specific regions). Employee counts are based on HR records as of December 31. For subsidiaries with a small workforce, we perform manual data comparisons with labor consultants to ensure accuracy.



GHG emissions (ton CO ₂ eq)	Base year 2022
Scope 1	
Stationary combustion	33.62
Company vehicles [excl. electric vehicles]	189.09
Fugitive emissions	14.62
Process emissions	0
Own produced energy from non-fuel renewables	0
Total CO₂e emissions, Scope 1	237.33
Scope 2	
Purchased electricity (Market-based) [Incl. electric vehicles]	527.87
Purchased electricity (Location-based) [Incl. electric vehicles]	470.11
Purchased heating (Market-based)	301.38
Purchased heating (Location-based)	301.38
Total CO₂e emissions, Scope 2 [Location-based]	771.49
Total CO₂e emissions, Scope 2 [Market-based]	829.25
Scope 3	
Category 1: Purchased goods and services	13296.13
Category 2: Capital goods	2947.16
Category 3: Fuel and energy related activities, outside of scope 1 & 2	206.25
Category 4: Upstream transportation and distribution	325.47
Category 5: Waste generated in operations	52.16
Category 6: Business travel	2406.57
Category 7: Employee commuting	1344.54
Category 9: Downstream transportation and distribution	5617.92
Category 12: End-of-life treatment of sold products	235.03
Total CO₂e emissions, Scope 3	26431.23
Totala utsläpp (scope 1, 2 och 3)	
Total CO₂e emissions [Location-based]	27440.05
Total CO₂e emissions [Market-based]	27497.81



7.2 Glossary

Carbon Reduction Initiative

A structured initiative aimed at identifying, prioritising and implementing actions to reduce greenhouse gas emissions across operations and the value chain.

CDP (Carbon Disclosure Project)

An international nonprofit organisation that operates a global disclosure system for companies, cities and regions to manage environmental impacts related to climate change, water security and forests.

CSRD (Corporate Sustainability Reporting Directive)

An EU directive that requires companies to report sustainability information in a standardised, comparable and verifiable manner.

Double materiality assessment

A principle under ESRS requiring companies to assess sustainability matters from two perspectives: the impact of the company on the environment and society (insideout) and the impact of sustainability matters on the company's financial performance, position and future development (outsidein).

ESRS (European Sustainability Reporting Standards)

Standards developed by EFRAG that specify the content, structure and metrics for sustainability reporting under CSRD.

FTE

Full-time equivalent working employees

GHG (Greenhouse Gas)

Gases that contribute to the greenhouse effect, including carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O).

GHG Protocol

The most widely used international framework for measuring, managing and reporting greenhouse gas emissions, developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

Scope 1 emissions

Direct greenhouse gas emissions from sources that are owned or controlled by the company.

Scope 2 emissions

Indirect greenhouse gas emissions from the generation of purchased electricity, heating or cooling consumed by the company.

Scope 3 emissions

All other indirect greenhouse gas emissions occurring in the company's value chain, both upstream and downstream.

Operational control approach

A consolidation approach under the GHG Protocol whereby a company accounts for emissions from operations over which it has operational control.

RED (Renewable Energy Directive)

An EU directive that sets binding targets and sustainability criteria for renewable energy, including electricity, bioenergy and renewable fuels from sources below:

- Electricity generated from renewable energy sources, including wind, solar, hydropower, geothermal energy and biomass.
- Renewable fuels, such as biofuels and biogas, that meet the sustainability criteria under RED.
- Renewable Fuels of NonBiological Origin (RFNBOs), including renewable hydrogen produced using renewable electricity.

Value chain

All activities, resources and relationships related to a company's operations, including upstream suppliers and downstream customers.



7.3 Contributions to the UN Sustainable Development Goals

Based on Roxtec's strategic focus areas, we direct our primary efforts where we can make the most significant difference. This is where we act, measure our progress, and provide the transparent data our stakeholders need to evaluate our performance.

From a UN Sustainable Development Goals 2030 perspective, our contributions are focused on these goals given our (strategic areas):

- **Goal 8: Decent Work and Economic Growth**
(Social Management, Workers and workers in the value chain)
- **Goal 9: Industry, Innovation and Infrastructure**
(Protection)
- **Goal 12: Responsible Consumption and Production**
(Circular Economy and Resource Use)
- **Goal 13: Climate Action**
(Climate Change, Environmental Management)

It is important to note that while we see our strategic focus and measurements contributing to these goals, we do not measure directly against the development goals. Nor is Roxtec a national institution; achieving these goals is a collective effort for nations and society as a whole. At the same time, we recognize that our work contributes to the goals mentioned and creates indirect benefits for other goals, such as Goal 16: Peace, Justice and Strong Institutions, through our focus on for example ethical business conduct and information security.



7.4 Oversights and sustainability competence – board and management

Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

Informing the bodies: The supervisory bodies are informed on sustainability matters at least twice per year to enable decision-making on relevant topics and reporting requirements. In practice, updates often occur more frequently, either to support decisions or to keep them adequately informed. Responsibility for reporting lies with the sustainability manager or designated members of the management team who participate in the Sustainability Steering Group. Material impacts, risks, and opportunities (IROs) addressed during the reporting period: During the reporting period, the administrative, management, and supervisory bodies addressed the following material impacts, risks, and opportunities (IROs) identified through the updated double materiality assessment:

- Climate-related risks and opportunities: Transition risks linked to regulatory changes and carbon pricing; opportunities in energy efficiency and low-carbon product development.
- Resource efficiency and circularity: Risks related to raw material scarcity and waste management; opportunities to implement circular business models and reduce operational costs.
- Social impacts: Risks associated with workforce health and safety and supply chain labor practices; opportunities to strengthen employee engagement and diversity initiatives.
- Governance and compliance: Risks of non-compliance with emerging sustainability regulations; opportunities to enhance transparency and stakeholder trust.
- Market and reputation: Risks of losing market share due to insufficient sustainability performance; opportunities to differentiate through sustainable product offerings.

Each IRO was tagged to the department responsible for operational management, supported by the sustainability manager. The board of directors and management team reviewed and approved the updated double materiality assessment. The management team developed action plans within their respective organizations to mitigate negative impacts and risks while leveraging positive impacts and opportunities to build a more sustainable and resilient business.

Integration of sustainability-related performance in incentive schemes

Currently, Roxtec does not link incentive schemes or remuneration policies for members of the administrative, management, or supervisory bodies directly to sustainability matters. However, an annual review of this possibility is conducted by the EVP HR to evaluate whether such a linkage could be implemented in the future.

The role of the administrative, management and supervisory bodies

Board of directors (governing body)

Composition of administrative, management and supervisory bodies: Roxtec does not have direct employee or worker representation on the board of directors (governing body). The board is composed of non-executive members who are independent of company management, and executive management is represented through the CEO and management team, but not as board members. Employee interests are addressed through other established channels within the company, but there is no formal representation in the governing body.

- The board is a unitary board, not dual. There are 6 independent non-executive board members (100%).
- Total female board members: 1
- Total male board members: 5
- Percentage of female board members: 16.67%
- Gender diversity ratio: 20%
- The company does not formally consider any other diversity aspects of the board.

Roles and responsibilities of administrative, management and supervisory bodies: At Roxtec, the board of directors (administrative body) is responsible for the overall oversight of impacts, risks, and opportunities, including sustainability matters. The board approves the group's sustainability strategy and targets and regularly monitors progress. The board also approves the Double Materiality Assessment annually and receives quarterly updates. The administrative, management, and supervisory bodies integrate sustainability considerations into the company's overall strategic framework. When reviewing the corporate strategy, they also assess the sustainability strategy, ensuring it is embedded within all business area strategies that are formally approved and signed. This approach guarantees that sustainability is an integral part of strategic decision-making. The responsibilities are clearly defined in Roxtec's board mandates, terms of reference, and related policies. There is no separate supervisory body; the board of directors fulfills both administrative and supervisory roles in line with Swedish corporate governance practice. Expertise and skills related to sustainability matters: Roxtec's board of directors is composed of members with extensive industrial experience from leading global companies. The board brings together expertise in international manufacturing, energy, technology, and product development, as well as strategic leadership from multiple geographic markets.

- Hans Stråberg (chairman): Former CEO of Electrolux, current Chairman of Atlas Copco and SKF, and board member of Stora Enso.
- Mikael Helmersson (director): CEO of Mellby Gård with board experience at Feralco and Hedson.
- Hans Holmström (director): CEO of Siemens Energy in Sweden, offering expertise in energy sector transformation and sustainable industrial solutions.
- Pia Brantgärde Linder (director): President of FoodTech at Munters, with experience in technological innovation in climate-critical industries.
- Johan Andersson and Rune Andersson (directors): Founders and leaders at Mellby Gård.

Many of these members have significant experience in managing sustainability challenges from leading large international companies. The global sustainability manager supports the board and prepares decision material as needed.

Management team (executive management)

Composition of administrative, management and supervisory bodies: Each Executive Vice President (EVP) in Roxtec's management team leads a specific area of the business and is responsible for representing the interests and perspectives of their function. Managers from different parts of the organization are regularly invited to management team meetings to share insights and contribute to decision-making. This approach ensures that a broad range of employee and operational perspectives are considered at the management level, even though there is no formal employee representation in the management team. Roles and responsibilities of administrative, management and supervisory bodies: The management team, led by the CEO, is responsible for implementing the sustainability strategy and managing material impacts, risks, and opportunities in day-to-day operations. Each EVP is accountable for integrating relevant sustainability goals, risks, and opportunities into their respective functional areas. In 2025, Roxtec updated its governance model to clarify these roles. The management team makes decisions on how to reach goals based on input from the Sustainability Steering Group. Each subsidiary and department is responsible for developing specific plans and action programs, which are incorporated into the budgeting process for review and approval. Risk management is supported by global drivers and local managing directors, who assess and report risks to the management team. Expertise and skills related to sustainability matters: Roxtec's management team consists primarily of individuals who have been with the company for many years, providing deep knowledge of operations, products, and markets, supplemented by new external members bringing fresh perspectives. All members have significant experience from industrial and global business environments. In relation to sustainability, each member is responsible for integrating relevant targets and IROs into their functional plans. The global sustainability manager supports the management team in this work. Roxtec also actively seeks input from industry experts, customers, and sister companies within Mellby Gård to gain new perspectives globally and leverage sustainability as a driver for growth.

7.5 Auditor's assurance report

AUDITOR'S STATEMENT ON THE STATUTORY SUSTAINABILITY REPORT

To the General Meeting of Shareholders of Roxtec AB,
Corporate registration number 556621-3301

Assignment and division of responsibilities

The Board of Directors is responsible for the sustainability report for the period 1 January 2025 to 31 December 2025 and for ensuring that it has been prepared in accordance with the Swedish Annual Accounts Act.

Scope and focus of the review

Our review has been conducted in accordance with FAR's recommendation RevR 12, The Auditor's Statement on the Statutory Sustainability Report. This means that our review of the sustainability report has a different focus and a substantially more limited scope compared with an audit conducted in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. We believe that this review provides a sufficient basis for our statement.

Statement

A sustainability report has been prepared.

Malmö, date as per digital signature

Deloitte AB

Richard Peters
Authorised Public Accountant

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"Med min signatur bekräftar jag innehållet och alla datum i detta dokumentet."

RICHARD PETERS

Undertecknare

På uppdrag av: Deloitte AB
Serienummer: 47db306d4b3783[...]c322e44a8cee0
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7.6 Signatures by the board of directors and management

The Sustainability Report forms an integral part of the Annual Report. Accordingly, when the Annual Report is approved and signed by the Board of Directors, this Sustainability Report is also approved and signed by the Board.

STATEMENT FROM THE BOARD OF DIRECTORS

Deloitte AB
Attn: Richard Peters
Box 386
SE-201 23 Malmö

This statement is provided in connection with your review in accordance with RevR 12 The Auditor's Statement on the Statutory Sustainability Report of Roxtec AB's sustainability report, which has been prepared in conjunction with the preparation of the annual report for the financial year ended 31 December 2025. The purpose of this statement is to express our view as to whether the sustainability report has been prepared in accordance with the Swedish Annual Accounts Act.

The sustainability report contains the company's and the Group's information on the most significant aspects necessary to understand the company's development, financial position and performance, as well as the impact of its operations, including disclosures relating to environmental matters, social conditions, employees, respect for human rights and anti-corruption.

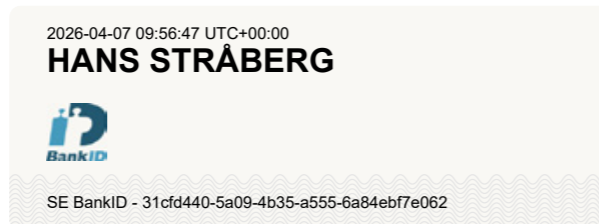
The Board of Directors, as a whole, hereby confirms, to the best of its knowledge and belief, that:

- The sustainability report has been prepared in accordance with the Swedish Annual Accounts Act.
- The sustainability report does not contain any material misstatements, no material information has been omitted, and all information is consistent with the contents of the annual report and the consolidated financial statements.

Karlskrona, date as per digital signature

For the Board of Directors of Roxtec AB

Hans Stråberg
Chairman of the Board



Protecting life and assets

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Contact information

Roxtec AB

Box 540, 371 23 Karlskrona, Sweden

Tel: +46 455 36 67 00

info@roxtec.com