

Sustainability Statement

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General information

Basis for preparation

BP-1 General basis for preparation of the sustainability statement

About the sustainability statement

The sustainability statement covers Nordisk Bergteknik AB (publ), corporate ID 559059–2506, with associated subsidiaries. The sustainability statement is prepared in accordance with the Swedish Annual Accounts Act (1995:1554) together with the European Sustainability Reporting Standards (ESRS).

The sustainability statement is prepared using the same consolidation principles as applied in the financial reporting, with the addition that it also includes those parts of the value chain that have been identified as material in the double materiality analysis.

For group companies, the consolidation principles mean that the sustainability statement covers the parent company and subsidiaries over which the parent company has control. The Group controls a company when it is exposed to, or has rights to, variable returns from its interest in the company and has the ability to affect those returns through its power over the company. Subsidiaries are included in the consolidated reporting from the date control is transferred to the Group and are excluded from the

date control ceases. The Group has no joint ventures or associates that fall within operational control or constitute a material part of the value chain.

The time horizons used in this report follow the ESRS definitions: short term refers to one year; medium term from one to five years; and long term five years and longer.

BP-2 Disclosures in relation to specific circumstances

This year's sustainability statement differs from previous years because it has been prepared in accordance with the ESRS requirements. In brief, this entails reporting new metrics and updating the descriptions of sustainability governance, strategy and the business model. As this is the first year the sustainability statement has been prepared in accordance with ESRS, the changes are not presented in detail. Taxonomy reporting remains part of the sustainability statement.

Nordisk Bergteknik strives to use reliable data sources directly from suppliers to calculate, for example, carbon emissions. A potential source of uncertainty is that suppliers may use different calculation methods in the data they provide. Without sector specific measurements, it is currently difficult to verify or assess the effects of this. Based on the purpose and intended use of the calculations, reliability is assessed as acceptable at present.

Nordisk Bergteknik has applied phase-In provisions for E1-9, E5-6, S1-7, S1-13 and partly for SBM-3 (financial effects) and S1-14 (ill health).

Governance

GOV-1 The role of the administrative, management and supervisory bodies

About the Board of Directors

According to the Articles of Association, Nordisk Bergteknik's Board shall consist of a minimum of four and a maximum of eight ordinary members without deputies. Since the 2025 AGM, the Board has consisted of seven members. The Board has been assessed to meet applicable independence requirements and was considered independent at the time of publication of this sustainability statement. All members are non-executive. There is no employee representation on the Board.

During 2025, the Board's composition was two female (29%) and five male (71%). For further information about the Board members and their experience, see the corporate governance report on page 38–40. These pages, which are included in the Directors' Report, contain information on "The role of the administrative, management and supervisory bodies" according to ESRS 2 BP-2, §16 (Incorporation by reference). This is the only cross-reference in the sustainability statement to information that is found elsewhere in the Directors' Report (ESRS 2 GOV-1, §21a-e).

The Nomination Committee applies the diversity policy in the Swedish Corporate Governance Code, rule 4.1. The objective is a Board with an appropriate composition – taking into account the company's operations, development phase and overall circumstances – characterised by breadth and diversity in terms of the shareholder-elected board members' competence, experience and background. A balanced gender distribution is to be sought.

The Board continuously evaluates whether the necessary competence and expertise are available to manage the company's challenges, including sustainability related matters. Regular participation by the Sustainability Manager at Board meetings is one way in which the Board assesses the organisation's capability to handle sustainability matters. The Board's annual evaluation will be developed with additional sustainability criteria going forward, including an assessment of the Board's competence relative to the identified material impacts, risks and opportunities, to strengthen oversight of access to the necessary competence and expertise.

Sustainability Governance

The Group's sustainability work rests on governing documents that apply to both the parent company and subsidiaries. These are adopted by the Board and reviewed annually. A review of existing governing documents is underway in connection with the implementation of the Corporate Sustainability Reporting Directive (CSRD), including developing and updating goals and action plans. The work is expected

to be completed during the coming year.

Nordisk Bergteknik's sustainability strategy comprises the Group's sustainability goals, the Code of Conduct and relevant parts of the business strategy. Overall responsibility for implementation lies with Group Management, the CEO and each subsidiary's management. Operational responsibility is delegated to the Group Sustainability Manager, who leads, coordinates and follows up the Group's sustainability work, including managing material impacts, risks and opportunities. The Sustainability Manager reports regularly to management, the Board and the Audit Committee.

Nordisk Bergteknik has partially implemented controls and processes to address sustainability related impacts, risks and opportunities, particularly risks. In the event of suspected policy breaches, all parties are encouraged to report immediately to their line manager, the Chair of the Board or the CEO. If this is not possible, an anonymous report can be made via the Company's whistleblower function. These controls are integrated with other internal functions, ensuring coordinated and effective handling across the organisation.

Review of Sustainability Goals

The Sustainability Manager, together with Group Management, prepares sustainability goals for the Board's review and approval. The Board evaluates and follows up the goals at least annually and communicates outcomes in the sustainability statement. The Audit Committee plays a central role in monitoring the sustainability work and preparing the Board's decisions regarding the publication of external sustainability information.

GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

At Board meetings, the company's operations, market and financials are standing items on the agenda. Sustainability matters related to strategic considerations of impacts, risks and opportunities are addressed as needed. Nordisk Bergteknik plans to review the Group's risk work to strengthen the handling of both financial and non-financial risks. In connection with the continued development of CSRD-aligned reporting, the Group intends to develop a structured risk management process.

During the year, the Sustainability Manager participated in four Audit Committee meetings. Risks were discussed at two Board meetings and two Audit Committee meetings, where sustainability risks formed part of the agenda. The Board did not conduct specific oversight of material impacts, risks and opportunities, nor make specific decisions related to them, during 2025.

Sustainability Policies

Nordisk Bergteknik's Code of Conduct is the overarching governing document that describes the positions that should permeate operations. The Code is complemented by more specific and detailed governing documents within sustainability that cover environmental matters, occupational health

and safety, the supply chain, working conditions, corporate governance, human rights and business ethics. All governing documents are available to employees on the Group intranet and are described in more detail under each topic in this report on page 64, 73 and 79.

Policy	Main content and purpose	Material impacts, risks and opportunities	Scope	Responsible for implementation	External initiatives
Code of Conduct	Overall description of the positions that shall permeate the operations.	Risk	Own operations	CEO	<ul style="list-style-type: none"> - UN Convention against Corruption - UN Universal Declaration of Human Rights (1948) - Environmental protection legislation applicable in the country where the work is performed - UN Agenda 2030 global goals with focus on Goals 4 (Quality education), 5 (Gender equality), 8 (Decent work and economic growth) and 16 (Peace, justice and strong institutions).
Sustainability Policy	Rules for managing sustainability-related matters linked to the Group's operations.	Impact and risk	Upstream, own operations & downstream	CEO	<ul style="list-style-type: none"> - UN Agenda 2030 global goals with focus on Goal 4 (Quality education), Goal 5 (Gender equality), Goal 7 (Affordable and clean energy), Goal 8 (Decent work and economic growth), Goal 12 (Responsible consumption and production), Goal 13 (Climate action) and 16 (Peace, justice and strong institutions).
HR Policy	Overall principles for the work environment and HR in the Group.	Risk	Own operations	CFO	<ul style="list-style-type: none"> - UN Convention on the Rights of the Child (Article 32) - UN Agenda 2030 with focus on Goals 4 (Quality education), 5 (Gender equality), 8 (Decent work and economic growth) and 16 (Peace, justice and strong institutions).
Work Environment Policy	Design and application of systematic occupational health and safety (OHS) work.	Risk	Own operations	CFO	<ul style="list-style-type: none"> - ILO core conventions on forced labour, child labour, non-discrimination, freedom of association and the right to organise (Nos. 29, 87, 98, 100, 105, 111, 138 and 182) - Applicable OHS legislation in the country where the work is performed - Labour law including pay and social security - UN Agenda 2030 with focus on Goals 4 (Quality education), 5 (Gender equality), 8 (Decent work and economic growth) and 16 (Peace, justice and strong institutions).
Supplier Code of Conduct	Requirements on suppliers regarding compliance, business ethics, OHS, working conditions, respect for human rights and the environment.	Impact and risk	Suppliers of Group's own operations	CEO	<ul style="list-style-type: none"> - UN Universal Declaration of Human Rights - UN Convention on the Rights of the Child - ILO core conventions on forced labour, child labour, non-discrimination, freedom of association and the right to organise - UN Convention against Corruption - OECD Guidelines for Multinational Enterprises
Whistleblower Policy	Information about the whistleblower function and protection of whistleblowers against retaliation	Risk	Own operations	CFO	-

GOV-3 Integration of sustainability-related performance in incentive schemes

Nordisk Bergteknik has not included sustainability criteria in its incentive schemes.

GOV-4 Statement on due diligence

The table below provides an overview of the sections of the sustainability statement that are relevant for describing Nordisk Bergteknik's due diligence

processes regarding sustainability matters. A key process is the annual, Group-wide risk analysis that gives the Board and Management increased insight into the risks to which the Group is exposed. Nordisk Bergteknik's risk management framework shall promote transparency, ensure that decisions and investments are aligned with the Company's risk appetite, and that effective actions and controls are applied to manage material risks.

Core elements in due diligence	Sections in the sustainability statement	Page reference
a. Embedding due diligence in governance, strategy and the business model	ESRS 2 GOV 2	56
	ESRS 2 GOV-3	58
	ESRS 2 SBM-3	61
b. Engaging with affected stakeholders in all main steps of due diligence	ESRS 2 GOV 2	56
	ESRS S1 SBM-2	73
c. Identifying and assessing negative impacts	ESRS 2 IRO-1	63
	ESRS 2 SBM-3	61
	ESRS E1 IRO-1	67
	ESRS S1 SBM-3	73
	ESRS G1IRO-1	79
d. Taking action to address negative impacts	Climate change	67
	Resource inflows	71
	Own workforce	73
	Business conduct	79
e. Tracking effectiveness of actions and communicating this	Climate change	67
	Resource inflows	71
	Own workforce	73
	Business conduct	79

GOV-5 Risk management and internal controls over sustainability reporting

Nordisk Bergteknik has established a structured sustainability reporting process with a clear division of responsibilities between central and local functions. The Sustainability Manager is responsible for coordination, guidance and quality control, while each subsidiary reports sustainability data based on local systems.

Identified risks in sustainability reporting include uncertainties in data estimates (particularly regarding the value chain), manual data handling and person-dependency. Internal control over these risks is ensured through multiple layers of review, including

variance checks and sample testing, as well as review by the CFO, CEO and the Audit Committee prior to Board approval. Risk analysis is carried out on an ongoing basis through analysis of material variances and qualitative feedback from subsidiaries.

In addition to the limited review performed by the Group's auditors, no other external assurance or validation has been performed for any measurement or metric.

Strategy

SBM-1 Strategy, business model and value chain

Business model

Nordisk Bergteknik is Northern Europe's largest comprehensive provider of rock handling and foundation solutions. The Group is a strategic partner in selected niches in the market for construction and contracting services within infrastructure, mining, and the construction industry. The Group primarily works with a diversified portfolio of a large number of small and medium-sized projects and implements over 1,500 sub-projects during a financial year.

The basis of the business is solid engineering competence, significant experience, long customer relationships and a constant effort to carry out each assignment with the highest quality and safety, with sustainability in focus. Nordisk Bergteknik has a total of 1,153 employees: 777 in Sweden, 347 in Norway and 29 in Finland.

The Group operates in three business areas: Rock handling, Foundation solutions and Mining. The business areas are reported in three financial reporting segments: Rock Sweden, Rock Norway and Foundation Sweden. The Group's services are generally applied in the early phases of construction and infrastructure projects, such as rock handling, reinforcement and foundations for roads, railways and buildings, but also for projects in the wind power sector and the mining industry. Nordisk Bergteknik can also take broader responsibility including materials handling, excavation and transport, in-house or together with subcontractors. The Group offers advisory services within its cutting-edge expertise and local know-how. Cooperation with other specialists within projects also occurs.

Within the Rock Handling business area, Nordisk Bergteknik operates in Sweden, Norway, and Finland, primarily focusing on:

- Drilling and excavation: Involves drilling holes for blasting and the removal of rock and soil, enabling efficient material extraction and facilitating construction and civil engineering works.
- Rock reinforcement: Includes services within rock reinforcement. Specialists in concrete spraying, tunnel protection and all types of protection work such as hanging nets and bolting as protection against rockfall.
- Transport and excavation: Manages the transport and movement of soil, rock, and other materials within mining, construction, and building projects to create stable structures and optimize workflow.

Within the Foundation business area, Nordisk Bergteknik operates in Sweden and Norway, primarily focusing on:

- Foundation solutions: Conducted to ensure a stable and secure foundation for buildings, for example.
- Foundation reinforcement: Activities to prevent and mitigate the subsidence of buildings.

- Sheet piling: Work to prevent water and soil from entering various construction sites.

Within the Mining business area, Nordisk Bergteknik operates in Sweden and Finland, mainly engaged in:

- Mining and prospect drilling: Conducts drilling to map mineral deposits, which is crucial for planning mining operations.
- Transport and excavation: Manages the transport and movement of soil, rock and other materials within mining operations.

Growth strategy

Nordisk Bergteknik operates in a market with stable underlying growth, driven by a large proportion of long-term public investments. The Group's growth strategy is to grow both organically and through acquisitions. The company's ambition is to acquire locally leading and profitable players that complement and strengthen the Group's current offering and geographical presence. The strategy can be divided into four parts:

- Strengthen the current position in the local or regional market
- Expand the existing range of services
- Establish itself in new geographical submarkets
- Continue to grow through acquisitions

Strengths and competitive advantages

- Significant market with expected strong long-term growth
- Market leader with high and growing barriers to entry
- Sustainability, safety and productivity are at the core of the business
- Diversified project and customer portfolio that lowers the risk level and enables stable earnings over time
- Nordisk Bergteknik operates in a fragmented market with a large number of possible additional acquisitions that have a significant potential for synergies

The gradual recovery that began in 2024 continued into 2025. A focus on necessary cost savings can constitute an obstacle to sustainability related investments, but cost savings also drive resource optimisation which supports both efficient resource management and reduced climate impact. A lean cost structure and a strong sustainability offering are a competitive advantage, especially in larger projects or public investments.

A highlight in 2025 was that Nordisk Bergteknik in February received its largest single order to date with an estimated order value of SEK 500 million. The Group will act as a strategic subcontractor to Infrakraft in the expansion of the railway section between Hallsberg and Stenkumla and the completion of a double track between Hallsberg and Degerön. The assignment, which starts in Q4 and is expected to be completed in 2028, is a construction contract with the Trafikverket (The Swedish Transport Administration) as end customer.

Vision

Nordisk Bergteknik's vision is to be a leading player in rock handling and foundation solution services in each national market. The group should be characterized by a strong culture, pronounced entrepreneurial spirit, decentralized structure, high efficiency, and quality.

Core values

The following values characterize Nordisk Bergteknik's operations:

- Competent in commitments and when Nordisk Bergteknik presents alternatives and opportunities.
- Efficient when Nordisk Bergteknik's customers summarize the total costs of commitments.
- Innovative through the development of working methods and the execution of commitments.

Goals

Nordisk Bergteknik's objective is to be a long-term sustainable company. A review of the Group's sustainability goals is underway to align the goals with the results of the double materiality analysis. The work is expected to be completed during the coming year. Therefore, only the Group's climate goals are presented in this year's reporting. For more information, see E1-4 Targets related to climate change mitigation and adaptation, page 68.

Value chain

Nordisk Bergteknik is a strategic partner in selected niches in the market for construction and contracting services within infrastructure, mining and the construction industry. The Group's operations within Rock handling, Foundation and Mining solutions are central to implementing infrastructure projects or operating the mining and construction industries. From soil remediation, foundation reinforcement and piling to drilling, reinforcing or crushing rock are examples of the wide range of services the Group together with clients and subcontractors carry out in the development of modern society.

Upstream in the value chain are the suppliers of machinery and materials required for Nordisk Bergteknik to deliver its services. Nordisk Bergteknik works proactively with its supply chain and places high demands on both social and environmental standards among its suppliers, including through a Supplier Code of Conduct.

Downstream in the value chain, the Group's customers mainly consist of private companies that in turn undertake comprehensive assignments for government authorities and municipalities, primarily related to public infrastructure. The ultimate end customer is often private individuals who, in one way or another, make use of the infrastructure to which Nordisk Bergteknik has contributed.

SBM-2 Interests and views of stakeholders

Nordisk Bergteknik believes that focused work with a strategic focus is key to successful sustainability performance, where the Group can maximise its positive impact and minimise negative impact. The Group's key stakeholders are employees, customers, shareholders and investors, suppliers and partners, and financiers. Dialogue with stakeholders is continuous in many ways, for example through workplace meetings, customer surveys, investor meetings, procurement and project evaluations. Feedback from customers and suppliers is an important part of developing Nordisk Bergteknik's business.

The input from stakeholder dialogues is also an important basis for Nordisk Bergteknik's materiality analysis, in which stakeholder expectations, external requirements as well as sustainability risks and opportunities for the business are assessed. Prior to the materiality analysis, additional interviews were conducted with a selection of owners, subsidiaries, customers and financiers. Priority topics for Nordisk Bergteknik have been considered in relation to how important each topic is perceived by the Group's stakeholders. The Board and Management are updated as needed on changes in the stakeholder dialogue.

Stakeholder group	Methods of engagement	Key topics
Employees	<ul style="list-style-type: none"> • Individual performance dialogues • Workplace meetings • Employee surveys • Intranet 	<ul style="list-style-type: none"> • Information & communication • Work environment and safe workspace • Leadership • Objectives / Direction / Governance • Competence development
Customers	<ul style="list-style-type: none"> • Ongoing in projects • Tender • Project evaluation (follow-up meeting) • Customer surveys 	<ul style="list-style-type: none"> • Union • Management systems (ISO or equivalent) • Internal control • Equipment (the right equipment, used correctly) • Participation in safety work • Resource use / climate impact • Deadline / Scheduling
Shareholders & Investors	<ul style="list-style-type: none"> • Press releases • Financial reports (quarterly) • Website / Media (external communication) • Annual General Meeting • Investor meetings 	<ul style="list-style-type: none"> • Return on investment • Growth • Information & communication • Sustainability / climate impact
Suppliers & partners (incl. subcontractors)	<ul style="list-style-type: none"> • Procurement process (order / agreement) • Ongoing dialogue (when changes) in projects • Meetings within specific issues 	<ul style="list-style-type: none"> • Creditworthiness • Contract terms • Sustainability requirements in the supply chain • Long-term profitability
Financiers	<ul style="list-style-type: none"> • Investment dialogue • Financial reports (quarterly) • Bank meetings 	<ul style="list-style-type: none"> • Creditworthiness • Information & communication • Long-term profitability

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Nordisk Bergteknik conducted a double materiality analysis in accordance with ESRS in autumn 2023, with minor revisions in 2024, as part of preparations for CSRD compliance. The results show that Nordisk Bergteknik impacts the environment through carbon emissions, both directly from fuel consumption and indirectly from the purchase of goods and services. The Group also impacts the environment through its resource use, for example by using raw materials in the construction process or to manufacture and maintain its machinery fleet.

The sectors in which Nordisk Bergteknik operates are often associated with the risk of personal injury, which is a potential negative impact on employees. Active work on health and safety is part of the Group's ambition to contribute positively. A sector-wide challenge is that the construction and civil engineering industry has traditionally been male-dominated. There is therefore potentially an inherent risk of negative impact where, among other things, workplace culture can lead to discrimination based on gender or other background. Nordisk Bergteknik aims to contribute positively and help reverse the trend by focusing on each employee's full potential. In that

context, striving for gender equality and diversity is a potential opportunity to contribute positively within the industry, increase recruitment opportunities, support a good corporate culture and harness each employee's full potential.

Nordisk Bergteknik's sustainability impacts are identified in the short, medium and long term. Impacts arise from the Group's own operations and for customers and suppliers, both through the Group's own activities and through its business relationships with them. No general analysis of the resilience of the strategy or business model in relation to material IROs has been performed. The material sustainability topics included in the sustainability statement are all covered by ESRS; none of the topics are entity-specific. Current and future financial effects have not yet been assessed (in accordance with phase-In provisions). For the 2025 financial year, no financial effects linked to identified impacts, risks or opportunities have been observed.

The table on the following site shows the material sustainability topics that have been identified.

Material sustainability topics	Description	Value chain	Impact					
			Actual	Potential	Positive	Negative	Opportunity	Risk
E1 Climate adaptation	Increased demand for adaptation to physical climate risks could lead to more business.	Customers and other end users	Yes	No	-	-	Yes	No
E1 Greenhouse gas emissions	Emissions from our fuel consumption negatively affect the climate, which can also constitute a financial risk if the price of carbon increases. An opportunity for positive impact is e.g. construction projects within low-emission transport.	Own operations and suppliers	Yes	No	Yes	Yes	No	Yes
E1 Energy	Energy is needed to operate the Group's machinery, but we also have the opportunity to contribute to reduced energy use in society by contributing to infrastructure projects such as renewables.	Own operations and suppliers	Yes	No	Yes	Yes	No	Yes
E5 Resource use and circular flows	Significant use of, among other things, concrete and steel.	Own operations and suppliers	Yes	No	No	Yes	No	Yes
S1 Health and safety	Certain work areas, such as blasting and rock works, require extra safety routines to avoid personal injury.	Own operations	Yes	No	No	Yes	No	No
S1 Gender equality and diversity	Gender equality is central to us, particularly as we operate in a sector with an uneven gender distribution.	Own operations	No	Yes	No	Yes	No	No
S1 Training	We train our own employees to strengthen their competence.	Own operations	Yes	No	Yes	No	No	No
G1 Business conduct and anti-corruption	Sector-specific risks are potentially linked to deficient business conduct and corruption.	Customers, own operations and suppliers	No	Yes	No	Yes	No	No

Impact, risk and opportunity management

IRO-1 Description of the process to identify and assess material impacts, risks and opportunities

To identify and prioritise Nordisk Bergteknik's most material sustainability topics, a structured materiality analysis in accordance with ESRS was carried out in four steps. The analysis is based on a combination of desk research, stakeholder dialogues, workshops, and quantitative and qualitative analysis. An analysis model has been used to assess materiality from two main perspectives: impacts on people and the environment, and financial impacts. Impacts were analysed using the parameters severity, (scale, scope, irremediable character and likelihood. Financial impacts were assessed based on likelihood and magnitude of the economic effects. Assessments were made on a seven-point scale, and thresholds were set (4 for impacts on people and the environment, 3 for financial impacts) to determine which topics are considered material enough to report. Higher outcomes, i.e. either greater impacts on people and the environment or greater financial impacts were prioritised over lower outcomes.

The process began with analysing the Group's context, operations, value chain and business relationships through desk research and interviews with financiers, owners, subsidiaries and customers. In this step, sector-specific factors played a particularly important role in assessing elevated risk of negative impacts. Potential and actual sustainability topics as well as risks and opportunities were then identified in collaboration between the Sustainability Manager, the finance function and an external advisor. Any links between impacts, risks and opportunities were considered when identifying which topics to assess. A workshop with key people within the Group was held to assess and discuss the materiality of the identified topics. The outcome was validated by the CEOs within the Group, where views were obtained and considered. Finally, the topics to be included in the sustainability reporting were determined based on the previous analysis and the agreed thresholds. The whole process was based on the Company's ordinary risk management and due diligence and included broad anchoring in both Management and the Board. In the ordinary risk management process, sustainability risks are included in a consolidated reporting which is presented on page 52. The process has not changed since the previous year.

In addition to the materiality analysis, Nordisk Bergteknik has not established processes to assess impacts, risks and opportunities identified in the materiality analysis. However, there are several processes within the Group that relate to these areas. All companies and departments included in the Group's structured internal control work are included

in the Group's risk analysis as part of the annual business planning. Capturing potential opportunities is an important part of Nordisk Bergteknik's ambition to participate in the development of a sustainable society, both regarding the execution of assignments and completion of projects. A prerequisite for this is to continually invest in competence development to ensure that the Group's employees are well-trained and continuously updated on current environmental and safety requirements. Through effective knowledge transfer between subsidiaries, Nordisk Bergteknik also strives to continuously develop all companies in the Group and realise operational synergies on an ongoing basis.

IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The disclosure requirements that, based on the double materiality analysis, have been included in the sustainability statement are presented in the appendix on page 86. Data points related to other EU legislation are presented in the appendix on page 88. Information on the process behind the materiality analysis can be found in section IRO-1, page 63. In determining which material information to provide in relation to the identified sustainability topics, Nordisk Bergteknik has sought to include information necessary for relevant stakeholders to understand the material sustainability topics and how they relate to Nordisk Bergteknik. Information not deemed relevant regarding the material sustainability topics is not reported.

Environmental information

Environmental responsibility and safety are of the utmost importance in the Group's operations. All companies within Nordisk Bergteknik shall strive to reduce negative impacts on the environment by complying with applicable local environmental legislation, strive for sound resource management and energy efficiency, and stay up to date on material environmental issues. Nordisk Bergteknik continuously invests in new machinery to maintain a modern and environmentally friendly machine park. The Group's ongoing efforts to electrify its machinery fleet require close cooperation with its machine suppliers.

EU Taxonomy Reporting

Reporting under the EU Green Taxonomy

Nordisk Bergteknik meets the criteria for disclosure requirements under the EU Taxonomy Regulation (Regulation 2020/852 of the European Parliament and of the Council) as parent company in a Group that, during the last financial year, had an average of more than 500 employees and has securities admitted to trading on a regulated market. The Group has reported taxonomy-related information since 2021, and the 2025 financial year is the first year in which the taxonomy reporting is subject to external assurance.

For an economic activity to be considered taxonomy aligned, it must fall within the scope of the taxonomy under one of the six environmental objectives and meet three criteria: the activity must contribute substantially to at least one environmental objective, do no significant harm to any of the other objectives, and comply with minimum safeguards. Only activities fulfilling all requirements may be classified as taxonomy aligned.

During the year, Nordisk Bergteknik has continued its work to identify the Group's economic activities in relation to the taxonomy. Through dialogue and interviews with subsidiaries, the Group assessed whether Group operations correspond to any of the economic activities defined in the taxonomy. In line with the Group's business model, operations mainly consist of rock management and foundation solutions for civil engineering and contracting services within infrastructure, mining and construction industries, such as piling, sheet piling, ground reinforcement, drilling, blasting and rock reinforcement. Nordisk Bergteknik often operate as subcontractors, primarily to private clients who in turn hold overall contracts with governmental and municipal entities, particularly within critical infrastructure.

Nordisk Bergteknik's assessment is that a large portion of the Group's operations are currently not covered by the taxonomy. The Group applies a conservative approach when identifying taxonomy eligible areas and include only those economic activities explicitly stated in the regulation. Based on this, nine economic activities with a clear link to the Group's core operations have been identified. There are additional areas where the Group may potentially contribute, but however, these have not been included in this year's reporting due to the conservative methodology.

As of the 2025 reporting year, the EU has introduced certain amendments to the disclosure requirements under the Taxonomy Regulation, including the introduction of a materiality threshold for detailed disclosures of economic activities representing less than 10 percent of total turnover, total capital expenditure (capex) or total operating expenditure (opex), as well as the possibility to omit the opex KPI where it is deemed not material to the business model. Nordisk Bergteknik has chosen not to apply these simplification rules in order to maintain transparency and comparability over time. The Group therefore reports its taxonomy-related disclosures at the same level of detail as in previous years and according to the previous tables, even where activities fall below the 10 percent threshold.

Economic activity code	Economic activity code	Description
CCM 4.3 CCA 4.3	Electricity generation from wind power	Within the Group we carry out construction and reinforcement work when establishing wind turbines/wind farms.
CCM 4.6 CCA 4.6	Electricity generation from geothermal energy	Drilling for geothermal heating is carried out within the group.
CCM 6.14 CCA 6.14	Infrastructure for rail transport	The Group carries out several construction works (foundation/rock) within different infrastructure projects.
CCM 7.2 CCA 7.2 CE 3.2	Renovation of existing buildings	The Group carries out foundation reinforcement and concrete rehabilitation of buildings.
WTR 2.1	Water supply	The Group carries out construction work on water collection, treatment and supply systems intended for human consumption based on the abstraction of natural resources of water from surface or ground water sources.
WTR 2.2	Urban waste water treatment	The Group carries out construction work of urban waste water infrastructure.
CE 2.3	Collection and transport of non-hazardous and hazardous waste	Within the Group, collection and transport of non-hazardous and hazardous waste is carried out to a small extent, as well as construction work related to the construction of facilities involved in the collection and transport of such waste.
CE 2.5	Recycling of biological waste by anaerobic digestion or composting	The group carries out construction work for the construction of a biogas plant.
CE 3.5	Use of concrete in civil engineering	The Group carries out several construction works (foundation/rock) within different infrastructure projects such as bridges and tunnels where concrete is used.

Reporting principles

The Taxonomy Regulation remains under development and is expected to expand to additional areas that may be relevant to our operations. Nordisk Bergteknik closely monitor regulatory developments and will update our taxonomy reporting as new requirements and guidance are published. Below is a description of the accounting principles applied for this year's reporting.

Total turnover is defined as externally reported turnover (revenue). For Nordisk Bergteknik, total turnover according to the taxonomy corresponds to net revenue as reported under IFRS. Disclosures regarding Group's revenue is provided in Note 3 on

page 103. Identification of turnover linked to relevant economic activities is based on the Group's project accounting. Revenue during the year from projects related to any of the identified economic activities has been allocated to the respective economic activity.

Total capital expenditure (capex) is defined as additions during the year of property, plant and equipment, intangible assets (excluding goodwill) and right-of-use assets. As individual investments are used across several economic activities throughout their useful lives, Nordisk Bergteknik considers it misleading to allocate the full investment to the economic activity carried out at the time of acquisition. The Group has therefore applied an allocation based on the economic activity's share of total turnover.

Total operating expenditure (opex) consists of expenditures for repair and maintenance of property, plant and equipment (owned or leased), expensed lease payments relating to short-term leases, and other direct expenditures required to ensure the ongoing functionality of tangible assets. Identification of operating expenditure linked to relevant economic activities is based on the company's project accounting. Operating expenditure during the year for projects related to any of the identified economic activities has been allocated to the respective economic activity. If any material operating expenditure has not been recognized in the company's project accounting, it has been allocated based on the economic activity's share of total turnover.

Double counting is avoided by reporting in accordance with International Financial Reporting Standards (IFRS).

Taxonomy results 2025

In 2025, Nordisk Bergteknik's taxonomy eligibility for turnover and capital expenditure is lower, both in absolute terms and as a proportion, compared with the previous year. Total turnover covered by the taxonomy amounted to SEK 942.2 million (778.0) and capital expenditure decreased to 53.0 (63.2). Operating expenditure covered by the taxonomy has, however, increased compared with 2024 and amounted to 67.6 (46.0).

Year-on-year variations are attributable to the types of projects in which the Group has been involved during the respective periods. In 2025, the Group reported significantly higher turnover attributable to infrastructure for rail transport, while the share of projects related to wind power development and renovation of existing buildings was lower than in the previous year.

Capital expenditure covered by the taxonomy has decreased in line with the changed project mix and investment level, while operating expenditure has increased, which is mainly linked to the composition of ongoing operations.

The Group continuously develops its work on taxonomy reporting and other sustainability-related KPIs, which may affect the assessment of taxonomy eligibility over time.

At present, Nordisk Bergteknik has assessed that it has no taxonomy-aligned activities. This is due to the fact that the Group often acts as a subcontractor to other actors and thus has limited influence over the overall design and classification of projects. However, it is likely that this may change over time as corporate taxonomy reporting develops and dialogue between actors within the value chain deepens.

	Total (SEK million)	Share of EU taxonomy-eligible activities (%)	Share of EU taxonomy non-eligible activities (%)	Share of EU taxonomy-aligned activities (%)
Turnover	3,450.8	72.7	27.3	–
Capital expenditure	285.2	81.4	18.6	–
Operating expenditure	221.9	69.6	30.4	–

	Proportion of turnover / Total Turnover		Proportion of CapEx / Total CapEx		Proportion of OpEx / Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	-	19,0%	-	17,1%	-	20,9%
CCA	-	19,0%	-	17,1%	-	20,9%
WTR	-	2,1%	-	0,5%	-	3,2%
CE	-	12,5%	-	0,9%	-	7,7%
PPC	-	-	-	-	-	-
BIO	-	-	-	-	-	-

Detailed information on the assessment of EU Taxonomy alignment is presented in the appendix on page 83.

ESRS E1 Climate Change

GOV-3 Integration of sustainability-related performance in incentive schemes

Nordisk Bergteknik has not included sustainability criteria in its incentive schemes.

E1-1 Transition plan for climate change mitigation

Nordisk Bergteknik is developing a transition plan in line with EU corporate sustainability requirements. The foundation of the plan already exists in the Group's climate targets adopted by the Board. The work is expected to be completed in the coming year. As the transition plan is under development, the reporting of disclosures linked to E1-1 §16 will be determined within the scope of this work.

Nordisk Bergteknik's activities are not excluded from the EU Paris-aligned Benchmarks

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Identified impacts, risks and opportunities for the Group are described under General information in section SBM-3 on page 61. This section provides a more detailed account of identified climate topics.

Climate-related risks

Greenhouse gas emissions and energy use, both in own operations and among suppliers, have been identified as transition risks in the double materiality analysis. This includes risks related to more stringent emission requirements, other environmental regulatory requirements and external factors that affect, for example, the price and availability of energy.

Resilience analysis

The resilience of Nordisk Bergteknik's strategy and business model to climate-related physical and transition risks was initially assessed within the framework of the double materiality analysis. The result has been used to make an overall qualitative analysis of how Nordisk Bergteknik is affected from a Group perspective, covering the short, medium and long term. Various external factors based on high climate emissions with a significantly changed climate were included to assess how Nordisk Bergteknik could be affected. In addition to the qualitative analysis, no scenario analysis has been applied. The method is planned to be developed going forward.

The qualitative analysis indicates that Nordisk Bergteknik's business model is relatively resilient to identified climate-related risks. Resilience to physical climate risks is considered good based on the Group's type of operations, with a large share of mobile

equipment that can be moved as needed and the fact that the Group does not own significant fixed facilities or infrastructure. Increased demand for adaptation to physical climate risks could also benefit Nordisk Bergteknik, which offers several services in this area, including rock stabilisation and landslide protection.

Nordisk Bergteknik works strategically to reduce the environmental impact of its own operations, for example by maintaining a modern fleet and striving to be at the forefront regarding new and more efficient solutions from equipment suppliers, thereby positioning itself towards changing market conditions that could prioritise low-emission solutions.

The transition to a more carbon-efficient society in line with the Paris Agreement may entail transition risks for Nordisk Bergteknik. The analysis of these risks will be further developed, but preliminarily, increased carbon taxes on emissions from the Group's machinery, if implemented, could result in higher costs. The financial effects are difficult to assess and have not yet been quantified. Nordisk Bergteknik also has an annual process for Group-wide risk analysis aimed at providing the Board and Management with increased insight into the risks to which the Group is exposed.

The transition does not only entail risks but also has the potential to benefit Nordisk Bergteknik's business in several ways. Increased investments in renewable energy and efficient modes of transport may support operations in, for example, railway infrastructure projects and the establishment of wind farms and geothermal energy, which are activities that already today help enable the climate transition.

IRO-1 Description of the process to identify and assess material climate-related impacts, risks and opportunities

Climate impacts, physical climate risks and transition risks as well as potential opportunities for the Group have been evaluated and identified in the double materiality analysis. The analysis identified that climate impact arises both from direct greenhouse gas emissions from the combustion of fossil fuels in vehicles and machinery and from indirect emissions from the purchase of goods and services upstream in the value chain. However, not all categories in scope 3 are included in the climate calculations due to data limitations. For example, category 3.4 Upstream transport and distribution is not included, which accounts for about 4% of the Group's total climate impact according to the climate mapping performed in 2024. In relation to Nordisk Bergteknik's climate impact, energy use has been identified as a relevant disclosure requirement based on the energy used in own operations and in the value chain. The overall process is described under General information in sections SBM-3 and IRO-1 on page 61 and 63.

Physical climate risks have been assessed based on Nordisk Bergteknik's type of operations and the fact that the Group does not itself own significant fixed facilities or infrastructure. As a contracting company that primarily delivers services in rock handling and foundation solutions in project form, the analysis is therefore that the Company does not have material exposure to physical climate risks. However, Nordisk Bergteknik can offer climate adaptation services to customers seeking protection against climate risks, including rock stabilisation and landslide protection. Physical climate risks have therefore been identified as a material opportunity. The likelihood that physical climate risks, such as increased precipitation and heatwaves, become more common and widespread increases in scenarios where the Paris Agreement is not met and even more so in high-emission scenarios (e.g., IPCC's worst-case scenario SSP5-8.5). Demand for climate adaptation will increase, which could benefit Nordisk Bergteknik's business.

Nordisk Bergteknik has assessed that climate impact constitutes a potential transition risk in a rapid transition that would be required to achieve the Paris Agreement. Increased taxes on greenhouse gas emissions or investments in low-carbon technology may lead to increased costs and thus a potential financial risk, particularly in the long term. Closely related is Nordisk Bergteknik's energy use, where external factors and policy decisions may affect energy prices.

Physical climate risks and transition risks have been assessed qualitatively. Various external factors related to the transition to a climate-efficient society were considered, including political, technological, market- or reputation-related events that may occur in the short, medium or long term. Quantitative scenario analyses have not been used. Nordisk Bergteknik plans to develop its method for assessing resilience to different types of climate risks over different time horizons, including the gradual introduction of scenario analyses over the coming years.

E1-2 Policies related to climate change mitigation and adaptation

Nordisk Bergteknik's sustainability policy focuses on establishing environment and safety as central aspects of operations and ensuring that the Group meets stakeholder demands and expectations. Nordisk Bergteknik strives to reduce negative environmental impact by, among other things, complying with applicable local environmental legislation and staying continuously informed about material environmental matters. The policy does not address climate adaptation.

Nordisk Bergteknik undertakes to monitor climate impact in scopes 1, 2 and 3 and to regularly revise

its objectives to reduce the Group's climate impact. To achieve these objectives, Nordisk Bergteknik shall, where assessed material and feasible, reduce greenhouse gas emissions through efficient resource use and energy efficiency as well as the phase-out of fossil fuels. The policy's effectiveness is monitored via a systematic process for follow-up and reporting of the Group's progress.

The sustainability policy covers the entire Group including all subsidiaries. Where assessed material and feasible, clear requirements shall also be placed on suppliers to Nordisk Bergteknik, in addition, all strategic suppliers must sign the Group's Supplier Code of Conduct. The Supplier Code contains requirements that suppliers operate their business with efficient natural resource management and reduced negative climate impact.

The sustainability policy and the Supplier Code of Conduct are adopted by the Board of Directors. Nordisk Bergteknik's CEO has ultimate responsibility for policy compliance.

An important part of the sustainability policy is that sustainability work shall be target-driven in accordance with both the Group's sustainability objectives and the UN Sustainable Development Goals in Agenda 2030, specifically Goals 7 (Affordable and clean energy) and 13 (Climate action).

E1-3 Actions and resources in relation to climate change policies

As Nordisk Bergteknik does not yet have a transition plan in place, no resources have been allocated or planned to implement climate-related actions. Ongoing activities nevertheless take place, but their effect on the climate or the Group's targets has not been calculated. Examples of climate-related activities include electrification of work machinery, transition to renewable fuels, and reuse of work machinery by repairing older machines. This aligns with Nordisk Bergteknik's overall strategy to reduce environmental impact by focusing on efficient solutions as described under E1-1. The disclosure of climate-related activities and actions will be developed as the transition plan is developed and implemented.

E1-4 Targets related to climate change mitigation and adaptation

Since late 2023, Nordisk Bergteknik has aimed to reduce climate impact by 90% by 2050 compared with the 2023 base year, in line with Swedish and EU targets. The Group also aims to reduce carbon intensity by 90% over the same period. As an interim objective, by 2030 the Group aims to reduce emissions from own operations by 40% and to reduce value-chain emissions and carbon intensity by 30% compared with 2023 levels.

The targets were developed in 2023 through validation by internal stakeholders. They are not science-based and were not developed using climate scenarios. No 1.5°C-aligned reference target values for scope 1–3 have been established. The base year was established in connection with the scope 3 climate mapping performed in 2024 and may be updated later when

more comparative figures are available. Work to develop action plans to achieve the targets is ongoing and will continue in the coming years.

Performance against the targets is presented on page 70.

Climate target*	Base year 2023	2030 target		2050 target	
	tCO ₂ eq	%	tCO ₂ eq	%	tCO ₂ eq
Reduce emissions from own operations (scope 1+2)	16,916	-40	10,150	-90	1,692
Reduce emissions in the value chain (scope 3)	103,781	-30	72,647	-90	10,378
Reduce total emissions (scope 1+2+3)	120,697	–	–	-90	12,070
Carbon intensity (scope 1+2+3)	34.2	-30	23.9	-90	3.4

* Scope 2 is calculated using market-based method.

E1-5 Energy consumption and mix

The Group consumes large amounts of energy, primarily through fuel consumption in work machinery and vehicles. Only 5% of energy consumption relates to electricity and heat for premises and accommodations.

All energy consumption has been assessed as pertaining to sectors with high climate impact. Nordisk Bergteknik has no exposure to coal, oil or gas-related operations.

Energy consumption and mix (MWh)	2025	2024	2023
Fuel consumption from coal and coal products	0	0	0
Fuel consumption from crude oil and petroleum products	75,215	91,876	97,388
Fuel consumption from natural gas	0	11	81
Fuel consumption from other fossil sources	0	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	375	408	449
Total fossil energy consumption	75,589	92,296	97,919
Share of fossil sources in total energy consumption (%)	80.4	90.2	94.8
Consumption from nuclear sources	791	447	327
Share of consumption from nuclear sources in total energy consumption (%)	0.8	0.4	0.3
Fuel consumption for renewable sources, including biomass	13,748	4,750	1,693
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	3,898	4,820	3,314
The consumption of self-generated non-fuel renewable energy	0	0	0
Total renewable energy consumption	17,646	9,570	5,007
Share of renewable sources in total energy consumption (%)	18.8	9.4	4.8
Total energy consumption	94,026	102,313	103,253
Energy intensity ratio	2025	2024	2023
MWh / net sales in million SEK	27	31	29

Reporting is primarily based on actual supplier data. In a few cases, fuel consumption is spend based, using a standard factor based on an average of invoices. Where electricity and/or heat consumption is included in rent, consumption has been estimated using standard factors from the Swedish Energy Agency and Sveby (industry standard for energy in buildings). Heating values are taken from the Swedish Energy Agency and DEFRA. Net sales information is taken from the Group's consolidated income statement on page 96.

E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions

Nordisk Bergteknik's direct scope 1 emissions include emissions from vehicles and work machinery. Emission factors from the Swedish Environmental Protection Agency (and in some cases DEFRA) have been used to calculate emissions. Scope 2 includes indirect emissions from purchased electricity, heat and cooling for leased

premises. Emission factors for the location-based method are from IVL (Nordic electricity mix) and for the market-based method emission factors from the respective electricity suppliers have been used (no specific Guarantees of Origin have been purchased). In the absence of supplier-specific emission factors, the Nordic Residual Mix has been used. Scope 3 includes indirect emissions from purchased goods (concrete, cement, steel, wood, explosives) and services, capital goods and fuel- and energy-related activities. The selection is based on the results of the climate mapping performed in 2024. Emission factors come from Boverket (the Swedish National Board of Housing, Building and Planning), IVL Svenska Miljöinstitutet (IVL Swedish Environmental Research Institute, Naturvårdsverket (Swedish Environmental Protection Agency), DEFRA and suppliers. No specific calculation tool has been used to calculate greenhouse gas emissions.

	Reported results				Milestones and target years		
	Base year 2023	2024	2025	2025/2024 %	2030	2050	Annual target % / base year
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions (tCO ₂ eq)	16,606	22,498	18,405	-18%	9,934	1,661	3.33%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0	0	0				
Scope 2 GHG emissions							
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	244	347	313	-10%			
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	310	276	306	11%	186	31	3.33%
Significant scope 3 GHG emissions							
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq) – location based	103,813	71,339	77,066	8%			
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq) – market based	103,781	71,281	77,018	8%	72,647	10,378	3.33%
3.1 Purchased goods and services (tCO ₂ eq)	94,573	61,890	70,629	14%			
3.2 Capital goods (tCO ₂ eq)	4,088	5,063	2,362	-53%			
3.3 Fuel and energy-related activities (tCO ₂ e) – location based	5,152	4,386	4,074	-7%			
3.3 Fuel and energy-related activities (tCO ₂ eq) – market based	5,120	4,329	4,027	-7%			
Total GHG emissions							
Total GHG emissions (location-based) (tCO ₂ eq)	120,663	94,184	95,784	2%			
Total GHG emissions (market-based) (tCO ₂ eq)	120,697	94,056	95,729	2%	-	12,070	3.33%
GHG intensity ratio (market based)				2025	2024	2023	
GHG emissions / net sales in million SEK (scope 1+2)				5.4	6.9	4.8	
GHG emissions / net sales in million SEK (scope 1+2+3)				27.7	28.5	34.2	

Reporting is done in accordance with the Greenhouse Gas Protocol (GHG Protocol). For all categories in scope 3, the entire Group is included, i.e., the parent company with subsidiaries. Net sales information is taken from the Group's consolidated income statement on page 96.

ESRS E5 Resource Use and Circular Economy

Efficient resource use is important both for Nordisk Bergteknik and for stakeholders. Where applicable, the Group focuses on applying circular thinking, efficient use of resources, and the principles of repair, reuse and recycling.

IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

Impacts, risks and opportunities regarding resource use and circular economy in Nordisk Bergteknik's own operations and in its value chain, upstream and downstream, were assessed in the double materiality analysis. Particular emphasis was placed on the inputs on which the business model is most dependent, such as concrete and steel, and on the handling of residual materials such as crushed rock, to determine whether resource use and the circular economy are material topics. The overall process is described in sections SBM-3 and IRO-1 under General information on page 61 and 63.

As a contractor, Nordisk Bergteknik does not itself conduct consultations with affected communities to determine impacts and risks related to resource use and the circular economy. Decisions on project start, site selection, materials, etc. are taken earlier in the value chain, where the developer or other client is responsible for planning and site selection. For larger projects, consultations are often required under national environmental legislation.

E5-1 Policies related to resource use and circular economy

Nordisk Bergteknik's sustainability policy addresses several topics central to contributing to sustainable societal development, including the circular economy and efficient resource use. The policy aims to minimise negative environmental impact by complying with applicable environmental legislation, promoting the reuse and recycling of materials, and continuously informing the Group about important environmental matters. Where applicable, products and processes are to apply circular thinking, which includes evaluating materials based on environmental impact, using raw materials efficiently in processes, minimising waste and hazardous waste over the product's/process's life cycle, and applying repair, reuse and recycling. Furthermore, Nordisk Bergteknik shall minimise waste where applicable and work to achieve a high recycling rate.

The sustainability policy covers the entire Group including all subsidiaries. Where assessed material and feasible, clear requirements shall also be placed on suppliers to Nordisk Bergteknik, all strategic suppliers must sign the Group's Supplier Code of Conduct. The Code requires suppliers to pursue

operations that strive for efficient natural resource management and reduced negative climate impact. The sustainability policy and the Supplier Code of Conduct are adopted by the Board, and Nordisk Bergteknik's CEO has ultimate responsibility for policy compliance. The policy also emphasises that sustainability work should be target-driven in line with both the Group's sustainability goals and the UN Sustainable Development Goals in Agenda 2030, specifically Goal 12 (Responsible consumption and production).

E5-2 Actions and resources related to resource use and circular economy

As the Group's policies and goals, together with associated measures and action plans, are being reviewed, no consolidated Group-level actions or resources for resource use and the circular economy have been adopted yet. Certain ongoing activities related to resource use and the circular economy nevertheless take place at subsidiary level, such as repair, reuse and recycling.

E5-3 Targets related to resource use and circular economy

In 2025, Nordisk Bergteknik started to measure and monitor the Group's resource use by reporting the metrics in E5-4 Resource inflows, but has not yet established targets for resource use and the circular economy.

E5-4 Resource inflows

The Group depends on a number of resources to provide its services. The most important resource inflows, besides work machinery (such as drill rigs, piling rigs and excavators), spare parts and fuel, are concrete, cement, steel, wood and explosives. Water is also required to perform some of the Group's services. Drill bits that are purchased and used contain cobalt, tungsten and rare earth elements.

Resource use (tonnes)	2025	Reused/recycled components	tonnes	%
Concrete	66,600	Steel piles	2,500	29
Cement	26,200	Sheet piles	0	0
Steel	12,800	Drill bits / drill steel	100	37
Wood	1,300			
Explosives (excluding detonators)	6,500			
Total	113,400			

The total weight of products and technical and biological materials used in 2025 is 113,400 tonnes. The wood used (wooden piles) has 100% sustainable origin (FSC and PEFC). The figures are based on supplier information. In a few cases, figures have been calculated based on cost.

The total weight of secondary reused or recycled components, secondary intermediate products and secondary materials used to manufacture Nordisk Bergteknik's services (including packaging) amounted to 2,600 tonnes in 2025. Reporting has been limited to the steel products piles, sheet piles and drill bits/drill steel and the total weight used of these products in 2025 is 9,400 tonnes. Information on the share of reused/recycled components comes from suppliers and is often based on Environmental Product Declarations (EPDs).

Social information

Nordisk Bergteknik shall work for a good physical and social work environment with long-term prosperous employees. It is central that the Group's employees have a good physical and mental health. For each subsidiaries, the necessary conditions must be in place for issues such as a good working environment, established health and safety work and respect for human rights to be given priority. Personal responsibility for compliance with applicable routines and instructions is required of all employees to achieve a safe and good working environment.

ESRS S1 Own workforce

SBM-2 Interests and views of stakeholders

Impacts, risks and opportunities related to Nordisk Bergteknik's own workforce¹, including employees and non-employees, have been assessed in the double materiality analysis. The overall process is described in sections SBM-3 and IRO-1 under General information on page 61 and 63.

The interests, views and rights of the own workforce, including human rights, have been considered in the analysis. Dialogue with employees is held regularly through individual performance dialogues, workplace meetings, employee surveys and via communication on the Group's and subsidiaries' intranets. More information on how stakeholder perspectives were considered in the double materiality analysis is provided in section SBM-2 under General information on page 60.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The double materiality analysis identified one area with potential negative impact: gender equality and diversity. Health and safety were identified as having an actual negative impact, and training of employees was identified as an actual opportunity.

Areas of negative impact are primarily sector-specific and not a direct consequence of Nordisk Bergteknik's strategy or business model. This also means that impacts on the own workforce are largely the same for employees and non-employees. The sector has a pronounced gender imbalance that can affect recruitment opportunities, both by reducing the pool of candidates and by implying risks to workplace culture. A high risk of personal injury can have serious negative consequences for the own workforce and lead to staff shortages. Nordisk Bergteknik works actively and in an integrated manner with work environment issues and training as strategic tools to strengthen both safety and long-term competence development for all employees in the own workforce.

Nordisk Bergteknik continuously works to train, develop and motivate its employees. Having the right competence and opportunities for competence development is not only a prerequisite for a safe workplace when handling the Group's machinery, but also a prerequisite for retaining employees over the long term. Training and knowledge transfer regarding environmental and safety requirements are also prerequisites for achieving the Group's climate and environmental goals.

In the sectors in which Nordisk Bergteknik operates, forced labour and modern slavery can occur. These risks are considered significantly lower in the Nordic markets where the Group operates than in these sectors from a global perspective.

From a global perspective, the sectors in which Nordisk Bergteknik operates can also pose a potential risk of child labour, but based on the markets in which the Company

¹ Own workforce is defined in accordance with the ESRS definition (meaning employees who are in an employment relationship with the undertaking (employees) and non-employees who are either individual contractors supplying labour to the undertaking (self-employed people) or people provided by undertakings primarily engaged in employment activities)

operates, and the prevailing culture and legislation, the risk of child labour is assessed as very low.

In the materiality analysis it was considered that certain tasks entail an elevated risk of injury to employees, for example in rock stabilisation and blasting, which require extra strict safety procedures. Health and safety are therefore material, and this is also a contributing reason why employee training has been identified as material, since knowledge and experience reduce safety risks.

S1-1 Policies related to own workforce

Nordisk Bergteknik's Code of Conduct sets out the principal positions that should permeate operations, including several areas relating to human rights, health, safety, gender equality and diversity. The Code of Conduct is described further under G1 on page 79. In addition, Nordisk Bergteknik has two policies that directly cover employees in the Group, the HR Policy and the Work Environment Policy.

The Code of Conduct, HR Policy and Work Environment Policy are adopted by the Board and cover all operations and all employees within the Group, self-employed people (non-employees) are also covered. The HR Policy and Work Environment Policy are owned by Nordisk Bergteknik's CFO. Ultimate responsibility for compliance with the Code of Conduct lies with the CEO. Each employee also has an individual responsibility to follow the guidelines of the Code in their daily work. Process for policy follow-up is under development.

Code of Conduct

Beyond local laws and regulations, Nordisk Bergteknik undertakes to respect and follow several internationally recognised standards and frameworks in its operations. The Group undertakes to respect and protect human rights, including labour rights, for all employees throughout the organisation. Nordisk Bergteknik strives to create a work environment in which every individual is treated with dignity and respect and where their rights are protected in accordance with internationally recognised standards. The Group condemns all forms of discrimination and exploitation and works actively to ensure that employees' rights are respected and promoted in all aspects of the Group's operations. Nordisk Bergteknik also distances itself from cooperation and business with companies or partners that do not fully respect human rights. The Group has processes for compliance control and for reporting any violations, for example through the possibility of on-site supplier audits and via an anonymous whistleblower system.

Nordisk Bergteknik has not evaluated how guidelines concerning the own workforce are specifically harmonised with the UN Guiding Principles on Business and Human Rights.

To ensure that the Group addresses human rights issues responsibly, a whistleblower system has been

implemented. Reports submitted via the system are received and investigated by an independent external party, ensuring that all reports are handled objectively and professionally. This initiative is part of the Group's commitment to protect human rights and to take necessary actions to remedy any negative impacts that may arise. More information about the whistleblower system is provided in section G1 on page 79.

In the Supplier Code of Conduct it is stated, among several requirements, that child labour and forced labour are unacceptable. Human trafficking is not expressly mentioned, but the topic is addressed indirectly through a strong expectation to respect human rights and to comply with laws and regulations, in line with applicable ILO standards.

HR-policy

The HR Policy applies to the entire Group and aims to ensure a safe and sustainable work environment. It contains clear guidelines on a general zero tolerance for harassment and discrimination at all workplaces where the Group's employees work. The policy emphasises the importance of following applicable laws and regulations and of promoting a culture of trust and respect among employees. Recruitment and employment shall be based on competence and diversity with a focus on preventing discrimination. The Group strives to offer competitive pay and good working conditions, and actively works for inclusion and zero tolerance of harassment. Systematic work environment management and continuous follow-up shall create a safe and pleasant workplace for all employees.

In suspected cases of harassment or if an employee feels exposed, the immediate manager or, if not possible, Group management must be notified immediately. Incidents shall be reported and investigated in accordance with established procedures, ensuring that all cases are handled correctly and fairly. Nordisk Bergteknik also offers an anonymous whistleblower service for reporting incidents. This creates a safe environment where employees can express concerns without fear of retaliation. Through these measures, the Group strives to create a workplace where all employees feel respected and included.

Work Environment Policy

The policy states that the Company's objectives are to promote employees' health and safety, maintain a good work environment, and avoid incidents and accidents. Group companies work systematically towards a zero-accident workplace by ensuring that employees have the right competence for their work, that everyone actively works with safety culture and by creating safe environments at the Group's workplaces. Nordisk Bergteknik regularly surveys the work environment, implements preventive measures and follows up the actions taken.

Each employee shall be given the conditions to be familiar with the Company's goals, vision and policy documents. All employees, including new employees, self-employed (non-employees), temporary staff, etc., shall receive the information, training and education in work environment matters required to perform their work safely.

Nordisk Bergteknik has a zero-accident vision for accidents leading to sick leave. The policy describes systematic work to create an accident-free work environment by ensuring that employees have the right competence for their work. Nordisk Bergteknik works actively with safety culture and by creating safe environments at the Group's workplaces. The Group regularly surveys the work environment, performs preventive actions and follows up the measures taken.

Diversity and inclusion

The working climate at Nordisk Bergteknik shall be based on and permeated by the principle of equal value of all people. The Group strives to ensure that all employees have equal rights, obligations and opportunities, regardless of:

- race, ethnic origin or skin colour
- sex, gender identity or gender expression
- sexual orientation
- age
- disability
- religion or other belief
- political opinion
- national origin or social origin

Work on gender equality, diversity and non-discrimination shall be target-driven according to clearly identified objectives and in accordance with applicable EU regulations and national legislation. Nordisk Bergteknik does not accept any form of discrimination, harassment, abusive treatment, bullying or punishment, neither psychological nor physical. All employees shall be met with attentiveness, respect and dignity.

Regarding inclusion, Nordisk Bergteknik has a clear position to actively promote everyone's right to equal treatment and opportunities and shall clearly strive to achieve an inclusive working climate. Among other things, this means that in recruitment, positive action can be used as a tool to counter, for example, gender imbalance. Where applicants' competence is equivalent, under-represented groups may be favoured. As part of implementing the provisions in the Group's policies related to the own workforce, Nordisk Bergteknik regularly investigates, assesses risks, implements measures and follows up work environment efforts and prior to changes.

To achieve an inclusive work climate, cooperation between employer and employees is considered a key factor for the Company's progress. Nordisk Bergteknik's values and principles are disseminated in several

ways across the Group; for example, managers are responsible for informing about procedures concerning zero tolerance for harassment and discrimination. The Code of Conduct has been specifically designed to be applicable and accessible for all those covered. Where applicable, the Group's guidelines, policies and principles shall also be communicated to subcontractors, suppliers and partners.

S1-2 Processes for engaging with own workforce and workers' representatives about impacts

Within the Group, engagement with employees takes place in several ways, which also vary by subsidiary. Cooperation occurs regularly through workplace meetings, meetings, verbal communication, internal digital channels, the intranet and employee surveys. The frequency of contacts varies, some are once a year, others more frequently such as quarterly, monthly or weekly.

The Group has no workers' representatives. The CFO has operational responsibility for ensuring that employee engagements take place.

S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns

Nordisk Bergteknik has processes in place to ensure that incidents and work-related injuries are reported and investigated so that actions can be taken.

Employees have several ways to communicate how they are affected by their work, such as individual performance dialogues, workplace meetings and employee surveys. For events that for various reasons cannot be handled via ordinary incident reporting channels, it is possible to report anonymously via an external whistleblower system. As part of achieving the zero-accident vision, Nordisk Bergteknik regularly follows up risk observations, near misses and accidents, and encourages all employees to report any deficiencies in the safety culture. The whistleblower system is open to employees, interns and external parties such as customers, subcontractors and suppliers. Reports are received and investigated by an external party.

Information about the whistleblower system is available on the Group's website nordiskbergteknik.se.

All reports received via the whistleblower function are followed up and documented. Reports are received by an external party, registered and investigated confidentially, fairly and impartially, which ensures that the system is functioning properly. The Board annually evaluates the whistleblower policy.

Each subsidiary in the Group is responsible for introducing new employees to the whistleblower function. In connection with the implementation, CEOs and CFOs in all units were trained. Each subsidiary also provides whistleblower information on its own website. The responsibility for monitoring awareness and trust in structures and processes to raise concerns lies with the subsidiaries and is carried out

through regular information. For more information on protection against reprisals, see the information on the whistleblower system in section G1 on page 79.

S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

As the Group's policies and goals, together with associated measures and action plans, are being reviewed, no Group-level actions or strategies have yet been adopted to mitigate material risks and realise material opportunities related to the own workforce. Ongoing work, such as systematic work environment management and training, already takes place at the subsidiaries.

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Nordisk Bergteknik measures and monitors the Group's negative and positive impacts on its employees. A review of the Group's sustainability goals is underway to develop new goals aligned with identified risks, impacts and opportunities for the own workforce as identified in the double materiality analysis.

S1-6 Characteristics of the undertaking's employees

Number of employees (head count)*	2025	2024	2023
Male	1,046	1,061	1,089
Female	107	102	106
Other	0	0	0
Not reported	0	0	0
Total Employees	1,153	1,163	1,195

* Gender as specified by the employees themselves

2025		Not disclosed		Total
Female	Male	Other*	disclosed	
Number of employees				
107	1,046	0	0	1,153
Number of permanent employees				
100	979	0	0	1,080
Number of temporary employees				
5	56	0	0	61
Number of non-guaranteed employees				
2	11	0	0	13

* Gender as specified by the employees themselves

Number of employees (head count)	2025	2024	2023
Sweden	777	753	783
Norway	347	359	364
Finland	-	51	48

Employee turnover	2025	2024
Employees who have left the undertaking during the reporting period*	303	233
Rate of employee turnover	26%	20%

* Includes employees who have made internal transfers within the Group

Information on the Group's employees refers to head count at the end of the reporting period and is obtained from each subsidiary's payroll or HR system. Reporting is in accordance with national legislation, with small differences between the three countries in which the Group operates. See note 6 on page 106 of the financial statements for average number of employees.

S1-9 Diversity metrics

Nordisk Bergteknik believes that a workplace with gender equality and diversity strengthens the Group, contributes to better decision-making and supports a good corporate culture. The Group therefore strives to be an inclusive employer that embraces diversity and where employees reach their full potential with a balanced gender distribution.

Gender distribution – Group Management	2025	2024	2023
Number of females	0	0	0
Share of female %	0	0	0
Number of males	4	4	4
Share of male %	100	100	100

Age distribution	2025	2024
Under 30 years	296	316
30–50 years	583	574
Over 50 years	274	273

Information on the Group's employees refers to head count at the end of the reporting period and is obtained from each subsidiary's payroll or HR system.

S1-14 Health and safety metrics

All employees within the Group are covered by its health and safety management system based on legal requirements and/or recognised standards or guidelines. In addition, six subsidiaries have a certified occupational health and safety management system, corresponding to 43% of employees in the Group. There are also subsidiaries that follow the methodology of an occupational health and safety management system but are not certified. These companies are not included in the figures. Reporting includes only own employees and corresponds to head count.

Health and safety	2025	2024	2023
Fatalities	0	0	0
Work-related injuries with sick leave	20	31	20
Rate of work-related injuries*	10,1	15,7	10,7
Days lost	412	710	-

* Number of accidents with absence multiplied by 1,000,000 hours and divided by total number of hours worked

Reported figures relate to own employees. For injury reporting, however, injuries concerning non-employees are also included, but it is not possible to split reporting between employees and non-employees. Work-related injuries with sick leave include accidents resulting in at least one day of sick leave. In 2025, sick leave was 4.6% (4.7).

S1-16 Remuneration metrics (pay gap and total remuneration)

The disclosure is intended to provide a clear picture of any gender pay differences and the spread of remuneration within the Group. All subsidiaries, except one, are party to collective agreements and all Group companies offer salaries at least in line with collective agreements. Many subsidiaries offer salaries above collectively agreed levels.

The Group's gender pay gap for 2025 amounted to 11%. The outcome is mainly explained by the fact that the highest-paid individuals in the Group, such as members of Group Management and subsidiary CEOs, are men.

The reported data come from subsidiaries' systems such as payroll, time reporting and financial systems. To derive the Group's gender pay gap, an average has been calculated from the subsidiaries' reported gross average hourly pay for women and men respectively. Gross average pay includes all types of pay before tax and other deductions, i.e. variable components such as overtime compensation and performance-related pay as well as various types of supplements. All employees are included in the calculation.

Nordisk Bergteknik follows pay development per subsidiary and will continue to map pay development by occupational group in order to distinguish structural effects from any unjustified pay differences.

The ratio between the total remuneration of the highest-paid individual and the median remuneration for all employees was 6:1.

The total remuneration ratio is reported as the ratio between the total remuneration of the highest-paid individual and the median remuneration for all other employees. Reported data have been compiled centrally via the subsidiaries' financial reporting. An average remuneration per subsidiary has been calculated by dividing total remuneration by the average number of employees. The Group's median remuneration has then been calculated as the median of all subsidiaries' average remuneration. Total remuneration includes wage costs, other personnel costs and pensions and insurance. The calculation method is planned to be reviewed in coming years. Remuneration figures correspond to the information in Note 6, page 106.

S1-17 Incidents, complaints and severe human rights impacts

In 2025, a total of two reports were received via the Group's whistleblower system. One of the reports was assessed not to constitute a whistleblower case, but an HR matter. The matter was handled internally within relevant subsidiary and was closed after actions had been taken. The other report was assessed to require further investigation and/or actions before it could be closed.

During the year, no incidents related to discrimination, harassment or abusive treatment were reported. Nor were any severe human rights incidents, including forced labour, human trafficking or child labour, or any complaints, reported. There were no fines, penalties or compensation for damages during the year.



Governance information

ESRS G1 Business Conduct

Nordisk Bergteknik shall be a long-term sustainable company and strives to maintain long-term profitability and growth. A structured and focused sustainability effort provides a solid basis for making sound decisions that generate long-term returns for the Group's owners.

GOV-1 The role of the administrative, management and supervisory bodies

Nordisk Bergteknik's Code of Conduct is adopted by the Board. Management is responsible for ensuring that all employees are familiar with the Code. Ultimate responsibility for compliance with the Code lies with Nordisk Bergteknik's CEO, but each employee also has an individual responsibility to follow the guidelines of the Code in their daily work. Through its composition, the Board possesses expertise in compliance and responsible business conduct.

IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities

In the double materiality analysis, business ethics and anti-corruption were identified as a material topic. These are regarded as sector-wide challenges, which has been particularly considered in the analysis. These risks may arise both when Nordisk Bergteknik participates in procurements and when Nordisk Bergteknik itself procures services from subcontractors or purchases equipment. Risks may therefore arise both upstream and downstream in the value chain and in the Group's own operations. The overall process is described in sections SBM-3 and IRO-1 under General information on page 61 and 63.

G1-1 Business conduct policies and corporate culture

Beyond following laws and regulations, Nordisk Bergteknik is committed to meeting high standards of good business ethics in all operations. These requirements, together with several positions, are described in the Group's Code of Conduct. Corporate culture is evaluated through continuous dialogue with

employees and stakeholders and is also monitored by measuring the number of incidents related to corruption and bribery.

Nordisk Bergteknik is a leading player in the market that strives for sustainable business by combining sound and healthy finances with professional skill and qualified competence. The business aims to create and maintain long-term customer relationships with high customer satisfaction, which is central to the business model.

The Code of Conduct describes the Group's principal positions in material areas and is designed to be understandable and applicable for everyone covered. The focus is to ensure that the Group's activities are socially, economically and environmentally sustainable over time. By following these guidelines and assuming responsibility towards employees, partners and other stakeholders, responsibility and sustainability are embedded in operations.

All business and agreements shall always be conducted in an ethically correct manner, and a clear stance is taken against all forms of corruption. All forms of hidden commissions, bribes, unethical benefits or other illegal acts are prohibited. Employees shall act with honesty and transparency; hidden transactions or the use of third parties or intermediaries to bribe or similar are prohibited. Nordisk Bergteknik does not accept unethical behaviour where a position has been abused for personal or others' gain.

The Code of Conduct is addressed to and covers all employees, senior executives and Board members. Management is responsible for ensuring that all employees are well acquainted with the Code, while individual responsibility to follow these guidelines rests with each employee. The Code sets minimum requirements for everyone covered. If a subsidiary has its own policy that meets or exceeds these requirements, that policy may be applied.

The Code of Conduct is adopted by the Board and Nordisk Bergteknik's CEO has ownership and ultimate responsibility for compliance. For more information on how the Code relates to internationally recognised

standards and frameworks, see S1-1 on page 74.

Nordisk Bergteknik has mechanisms in place to identify, report and investigate breaches of the Code of Conduct and internal rules. The Group encourages an open and transparent culture in which suspected unethical conduct must always be reported promptly to the immediate manager. If this is not possible, a report can be made anonymously via Nordisk Bergteknik's whistleblower system. It is also possible to report directly to the Chair of the Board and the CEO.

Nordisk Bergteknik works with follow-up and internal control as part of its strategy to manage sustainability-related risks. In case of suspected breaches of internal rules, the Code of Conduct or the law, reporting shall be made to the immediate manager, the Chair of the Board or the CEO. If this is not considered possible or appropriate, an anonymous report can be made via an external whistleblower system. Guidelines regarding corruption and bribery are included in the sustainability policy.

Nordisk Bergteknik has a whistleblower policy available to all employees on the intranet. The whistleblower function forms part of the onboarding of new employees in the Group's subsidiaries. In connection with implementation, CEOs and CFOs in all subsidiaries were trained. With clear procedures for incident reporting, the aim is to promote a healthy business culture and protect whistleblowers.

Incidents shall be reported and investigated in accordance with the routine in each Group company. As a complement, there is an external whistleblower system. The system is available to all employees and interns as well as external parties, including customers, subcontractors and suppliers. Reporting can be made anonymously and, to further strengthen protection, an initial analysis of any reports is made independently by an external party. The system is described in more detail under G1-3.

Measures to protect employees who blow the whistle are implemented in accordance with the EU Whistleblowing Directive. Regardless of the outcome of subsequent investigations, retaliation is prohibited. This applies both to reporting individuals and those who assist in reporting, including colleagues and safety representatives, as well as legal persons connected to them.

Procedures and processes for incident reporting and follow-up cover all forms of suspected breaches of the Code of Conduct or other deviations from Nordisk Bergteknik's requirements for good business ethics. Active efforts shall be made to combat bribery and corruption at all levels in line with the UN Sustainable Development Goals in Agenda 2030, specifically target 16.5 (Substantially reduce corruption and bribery in all their forms). Metrics regarding bribery and corruption are reported in G1-4.

The Code of Conduct is a living document that is continuously updated and followed up. Each employee has an individual responsibility to follow the guidelines of the Code in their daily work.

Nordisk Bergteknik is a decentralised organisation, which means that business and purchasing largely take place locally. This could increase the risk of undue influence and that corruption and bribery could occur. It is therefore essential that the Group has robust controls and training in place to minimise these risks and ensure that all employees act in accordance with the Group's ethical guidelines.

G1-2 Management of relationships with suppliers

The Group takes a decentralised approach to the supply chain, where each subsidiary is responsible for its own purchasing. Purchases are mainly made locally in each country by the Head of Department or CEO of the subsidiary, in line with the subsidiary's established procedures. At the same time, there is a Group-wide Supplier Code of Conduct that applies to all suppliers regardless of country. As a Group, long-term, transparent relationships are prioritised with suppliers that can support and secure deliveries, stable project production and a responsible value chain. Both social and environmental criteria are considered when selecting suppliers in connection with supplier evaluations.

G1-3 Prevention and detection of corruption and bribery

Nordisk Bergteknik works to combat bribery, corruption and other misconduct within the Group. To facilitate the provision of information about misconduct or irregularities that contravene applicable legislation, Nordisk Bergteknik's Code of Conduct or other policies, a whistleblower system is in place. Through this system, both employees and partners can provide information while being guaranteed total anonymity.

The whistleblower system, provided and managed by an external party, is an early-warning system to reduce risks. The service is important to safeguard good corporate governance and maintain the confidence of customers and the public in the Group. The whistleblower system is open to anyone, employees, contractors, interns, etc., at Nordisk Bergteknik and to individuals in corresponding positions at the Group's subcontractors and suppliers. All reports are received and investigated by an external party.

Handling of reports is carried out in accordance with Nordisk Bergteknik's internal procedures, which means that the external party evaluates reports at the first stage. Where appropriate, the report is passed on to designated persons within Nordisk Bergteknik for processing. The report is then investigated by the external party and/or Nordisk Bergteknik. The investigation is carried out as quickly as possible and

in a confidential, fair and impartial manner. If a report is further investigated and deemed necessary, the information may be shared with other persons, within or outside Sweden, in order to investigate the report or file a police report. Reports are retained and deleted in accordance with applicable legislation.

In connection with the implementation of the whistleblower system, subsidiary CFOs and CEOs were trained in the whistleblower system via an internal digital training. Each subsidiary is in turn responsible for training its own organisation. The training primarily covers the whistleblower system and is not a specific anti-corruption and bribery training, although the topic is touched upon. No targeted training has been conducted for the Board or Management.

G1-4 Incidents of corruption or bribery

In 2025, no specific actions were taken to address breaches of routines and internal regulations for combating corruption and bribery since there were no breaches.

Corruption and bribery	2025	2024	2023
Number of convictions for violation of anti-corruption and anti-bribery laws	0	0	0
Amount of fines for violation of anti-corruption and anti-bribery laws	0	0	0

Appendix

Taxonomy tables

Taxonomy reporting - Turnover

Economic activities	2025			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")					Minimum safeguards	Proportion of taxonomy-aligned or -eligible OpEx 2024	Category enabling activity	Category transitional activity
	Turnover	OpEx	Proportion of OpEx 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy				
	MSEK	%		Y; N; N/EL						Y/N					Y/N	%	E	T

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1 Environmentally sustainable activities (Taxonomy-aligned)

Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%		
Of which enabling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of which transitional			-													-		-

A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)

				EL; N/EL							
Electricity generation from wind power	CCM 4.3 CCA 4.3	3.8	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL		2.8%
Electricity generation from geothermal energy	CCM 4.6 CCA 4.6	3.4	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL		0.2%
Infrastructure for rail transport	CCM 6.14 CCA 6.14	430.9	12.5%	EL	EL	N/EL	N/EL	N/EL	N/EL		7.8%
Renovation of existing buildings	CCM 7.2 CCA 7.2 CE 3.2	217.7	6.3%	EL	EL	N/EL	N/EL	EL	N/EL		4.9%
Water supply	WTR 2.1	34.0	1.0%	N/EL	N/EL	EL	N/EL	N/EL	N/EL		0.8%
Urban waste water treatment	WTR 2.2	38.8	1.1%	N/EL	N/EL	EL	N/EL	N/EL	N/EL		1.3%
Collection and transport of non-hazardous and hazardous waste	CE 2.3	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL		0.1%
Recycling of biological waste by anaerobic digestion or composting	CE 2.5	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL		0.2%
Use of concrete in civil engineering	CE 3.5	213.5	6.2%	N/EL	N/EL	N/EL	N/EL	EL	N/EL		5.6%
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		942.2	27.3%	19.0%	19.0%	2.1%	-	12.5%	-		23.5%
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		942.2	27.3%	19.0%	19.0%	2.1%	-	12.5%	-		23.5%

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

Turnover of Taxonomy-non-eligible activities (B)	2,508,6	72.7%
TOTAL (A + B)	3,450,8	100%

Taxonomy reporting - CapEx

Economic activities	2025			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum safeguards	Proportion of taxonomy-aligned or -eligible CapEx 2024	Category enabling activity	Category transitional activity
	Code (s)	CapEx	Proportion of CapEx 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				
	MSEK	%	J; N; N/EL						J/N						J/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%		
Of which enabling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Of which transitional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
			EL; N/EL																
Electricity generation from wind power	CCM 4.3 CCA 4.3	0.7	0.2%	EL	EL	N/EL	N/EL	N/EL	N/EL								2.8%		
Electricity generation from geothermal energy	CCM 4.6 CCA 4.6	0.0	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Infrastructure for rail transport	CCM 6.14 CCA 6.14	48.0	16.8%	EL	EL	N/EL	N/EL	N/EL	N/EL								12.0%		
Renovation of existing buildings	CCM 7.2 CCA 7.2 CE 3.2	0.0	0.0%	EL	EL	N/EL	N/EL	EL	N/EL								1.1%		
Water supply	WTR 2.1	0.9	0.3%	N/EL	N/EL	EL	N/EL	N/EL	N/EL								0.6%		
Urban waste water treatment	WTR 2.2	0.6	0.2%	N/EL	N/EL	EL	N/EL	N/EL	N/EL								1.7%		
Collection and transport of non-hazardous and hazardous waste	CE 2.3	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.1%		
Recycling of biological waste by anaerobic digestion or composting	CE 2.5	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.1%		
Use of concrete in civil engineering	CE 3.5	2.75	0.9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								2.8%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		53.0	18.6%	17.1%	17.1%	0.5%	-	0.9%	-								21.3%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)			18.6%	17.1%	17.1%	0.5%	-	0.9%	-								21.3%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities (B)		232.3	81.4%																
TOTAL (A + B)			100%																

Taxonomy reporting - OpEx

	2025			Substantial contribution criteria					DNSH criteria ("Does Not Significantly Harm")					Minimum safeguards	Proportion of taxonomy-aligned or -eligible OpEx 2024	Category enabling activity	Category transitional activity	
	Code (s)	OpEx	Proportion of OpEx 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution					Circular economy
Economic activities																		
		MSEK	%	J; N; N/EL					J/N					J/N	%	F	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																		
A.1 Environmentally sustainable activities (Taxonomy-aligned)																		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	
Of which enabling		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of which transitional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																		
				EL; N/EL														
Electricity generation from wind power	CCM 4.3 CCA 4.3	0.7	0.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								1.7%	
Electricity generation from geothermal energy	CCM 4.6 CCA 4.6	0.6	0.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1%	
Infrastructure for rail transport	CCM 6.14 CCA 6.14	42.2	19.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								8.0%	
Renovation of existing buildings	CCM 7.2 CCA 7.2 CE 3.2	2.9	1.3%	EL	EL	N/EL	N/EL	EL	N/EL								2.3%	
Water supply	WTR 2.1	3.5	1.6%	N/EL	N/EL	EL	N/EL	N/EL	N/EL								0.7%	
Urban waste water treatment	WTR 2.2	3.6	1.6%	N/EL	N/EL	EL	N/EL	N/EL	N/EL								1.6%	
Collection and transport of non-hazardous and hazardous waste	CE 2.3	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.1%	
Recycling of biological waste by anaerobic digestion or composting	CE 2.5	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.2%	
Use of concrete in civil engineering	CE 3.5	14.1	6.4%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								6.4%	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		67.6	30.4%	20.9%	20.9%	3.2%	-	7.7%	-								21.1%	
A. OpEx of Taxonomy-eligible activities (A.1+A.2)			30.4%	20.9%	20.9%	3.2%	-	7.7%	-								21.1%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
OpEx of Taxonomy-non-eligible activities (B)		154.4	69.6%															
TOTAL (A + B)			100%															

Nuclear and fossil gas related activities

Nuclear energy related activities	
The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities	
The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

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ESRS 2 SBM-1 Involvement in activities related to chemical production § 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not applicable	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons § 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco § 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable	
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ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks § 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Material	Phase in
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk § 66 (a) ESRS E1-9 Location of significant assets at material physical risk § 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Material	Phase in
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes § 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Material	Phase in

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ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, § 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Material	Phase in
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ESRS E3-1 Sustainable oceans and seas § 14	Indicator number 12 Table #2 of Annex 1				Not material	
ESRS E3-4 Total water recycled and reused § 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not material	
ESRS E3-4 Total water consumption in m3 per net revenue on own operations § 29	Indicator number 6.1 Table #2 of Annex 1				Not material	
ESRS 2- IRO 1 - E4 § 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not material	
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ESRS S1-1 Processes and measures for preventing trafficking in human beings § 22	Indicator number 11 Table #3 of Annex I				Material	74
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ESRS S1-17 Incidents of discrimination § 103 (a)	Indicator number 7 Table #3 of Annex I				Material	77
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD § 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Material	77
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ESRS S2-1 Human rights policy commitments § 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				Not material	
ESRS S2-1 Policies related to value chain workers § 18	Indicator number 11 and n. 4 Table #3 of Annex 1				Not material	
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines § 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material	

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ESRS S4-4 Human rights issues and incidents § 35	Indicator number 14 Table #3 of Annex 1				Not material	
ESRS G1-1 United Nations Convention against Corruption § 10 (b)	Indicator number 15 Table #3 of Annex 1				Not applicable	
ESRS G1-1 Protection of whistleblowers § 10 (d)	Indicator number 6 Table #3 of Annex 1				Not applicable	

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