

SUSTAINABILITY REPORT 2025

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POMONA
GRUPPEN

Sustainability Report



Our internal compass is clear: regardless of how regulations change, we continue to drive sustainability issues forward. They are central to our companies, customers, employees, and society at large.



A different year

2025 has been marked by significant changes in the regulatory landscape. The previously extensive legislation on sustainability reporting, Corporate Sustainability Reporting Directive (CSRD), has undergone a major review during the year in connection with the Omnibus package first presented at the end of February. The new proposal means that most companies previously covered by the legislation are now excluded, which also applies to Pomona-gruppen and its companies.

Other legislation in the sustainability area has also changed and been postponed, such as the EU's Deforestation Directive, for which parts of the organisation had prepared. This uncertainty around regulations has made the year different and underscores the importance of having a clear internal compass for why sustainability issues are important. Regardless of legislation, we continue to drive these issues forward, as they remain central to Pomona-gruppen, our customers, employees and society at large.

About the Sustainability Report

This report provides an overview of how Pomona-gruppen governs and works with the sustainability issues identified as material at the group level. The report describes our governance, targets, and progress in creating long-term value for our employees, customers, suppliers, and other stakeholders.

The report covers all subsidiaries with active operations, employees, and net sales during the financial year 2025. Sustainability KPIs are consolidated at Group level in accordance with the Group's financial consolidation principles.

The report is not designed to fulfil every detail in the EU's Sustainability Reporting Directive, as the regulation does not currently apply to us. Instead, our focus is on clarifying our ambition and progress on the issues most relevant to our companies, their customers, and other stakeholders. In addition to this report, EHL Profiles Group, Modulpac and CIP Checkport publish their own sustainability reports.

Pomona's business drivers for sustainability

Sustainability is a core part of Pomona's long-term strategy and daily operations. Our commitment is driven by a range of factors that reflect both our values and the evolving expectations of our stakeholders. By focusing on sustainability, Pomona aims to create lasting value for customers, employees, investors, and society.

The following business drivers highlight why sustainability is essential for Pomona and its companies:

- » Customer and investor expectations
- » Competitive advantage
- » A future-proof business
- » Ability to attract and retain talent
- » Cost savings and operational efficiency
- » Regulatory compliance

Sustainability at Pomona



At Pomona, we invest with a long-term vision - an approach that is, now more than ever, essential for promoting a sustainable future for business, people, and the planet.



Pomona controller conference, May 2025.

Our Sustainability Roadmap 2030

In 2025, Pomona-gruppen introduced a Sustainability Roadmap 2030, outlining our ambition to accelerate sustainability progress and strengthen long-term resilience across the group.

Approved in September 2025, this roadmap serves as a unified guide for all Pomona companies, providing a clear direction for integrating sustainability into our business strategy. It is built on the group's material Impacts, Risks and Opportunities (IROs), identified through the Double Materiality Assessment (DMA), and addresses five key topics relevant to all Pomona entities:

- » Climate Impact
- » Resource Use & Circularity
- » Our People
- » Sustainable Supply Chain
- » Ethical Business Conduct

The roadmap is aligned with the UN Sustainable Development Goals (SDGs) and responds to increasing customer expectations for responsible business practices.

To access Pomona-gruppen Sustainability Roadmap 2030 [click here](#).

Our Social Responsibility

We take our social responsibility seriously – by putting people first. We strive to offer a safe, inclusive, and supportive workplace where employees thrive. Through ethical business practices, responsible sourcing, and local engagement, we contribute to a fairer, more sustainable future.

Our Environmental Responsibility

We are committed to reducing our climate impact and achieving net-zero emissions by 2050, in line with the 1.5°C Paris Agreement goal. By operating within planetary boundaries and striving for a positive environmental footprint, we aim to reduce harm and support regeneration through circular and climate-smart practices.

Our Business Ethics

We are committed to acting with integrity and transparency in everything we do. We have zero tolerance for bribery, corruption, or unethical behaviour, and we expect the same from our partners. Everyone we work with should feel respected, safe, and treated with care.



13 out of 28 reporting companies¹⁾

1) companies with more than 10 employees.



Debe Flow Group



Modulpac

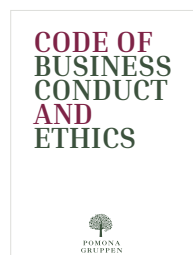
Policy commitments

Pomona-gruppen has two overarching Codes of Conduct: the Code of Business Conduct and Ethics and the Supplier Code of Conduct. Together, they form the foundation for responsible behaviour across the organisation and its value chain. These codes outline commitments to employees, customers, society, and the environment, ensuring ethical practices and compliance with laws and regulations.

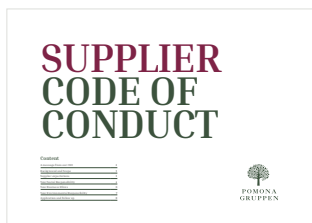
The Code of Business Conduct and Ethics addresses principles related to social responsibility, business ethics, and environmental stewardship. The Supplier Code of Conduct extends these standards to third parties, requiring adherence to environmental, social, and governance (ESG) expectations, including health and safety, labour rights, and zero tolerance for bribery and corruption.

Pomona-gruppen's commitment to respect human rights is described under Our People (page 19–22) and Sustainable Supply Chain (page 23–25).

Each Pomona company and subgroup is accountable for implementing these principles and is supported by group-wide frameworks, processes, and tools to ensure alignment with shared values and expectations. In addition, each company maintains supplementary policy documents that reinforce and operationalise the overarching ambition set out in the two Codes of Conduct.



To access Pomona-gruppen's Code of Business Conduct and Ethics, [click here](#).



To access Pomona-gruppen's Supplier Code of Conduct, [click here](#).

Our contribution to Agenda 2030

The Global Goals are the most ambitious agenda for sustainable development ever adopted by the countries of the world and are designed to achieve four key areas by 2030: eradicate extreme poverty, reduce inequalities and injustices in the world, promote peace and justice, and solve the climate crisis.

The 17 UN global Sustainable Development Goals (SDGs) are due to be met in less than five years, and a lot remains to be done if we are to succeed.

As a group of companies spanning a wide range of industries and solutions, many of the SDGs are relevant to Pomona-gruppen's businesses. Pomona-gruppen can and wants to help meet the challenges the world is facing on an economic, environmental and social level.

Relevant goals for Pomona-gruppen and its companies are goal number 3, 5, 7, 8, 9, 10, 12, 13 and 16. In addition to these goals number 6 Clean water and sanitation and goal 15 Life on land are relevant for certain businesses in the group.

The global goals



Good Health and Well-being

Promoting employee well-being and reducing health risks in operations and products. **Subtargets:** 3.4, 3.9



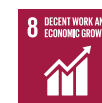
Gender Equality

Promoting equal opportunities, preventing discrimination and violence, and supporting women's participation at all levels. **Subtargets:** 5.1, 5.2, 5.5



Affordable and Clean Energy

Promoting access to reliable energy and improving energy efficiency in operations. **Subtargets:** 7.1, 7.3



Decent Work and Economic Growth

Promoting resource efficiency, fair employment, safe workplaces, and preventing forced labour. **Subtargets:** 8.4, 8.5, 8.7, 8.8



Industry, Innovation and Infrastructure

Investing in sustainable production methods and efficiency improvements. **Subtarget:** 9.4



Reduced Inequalities

Promoting social and economic inclusion for all. **Subtarget:** 10.2



Responsible Consumption and Production

Promoting sustainable resource use, safe chemical management, and waste reduction. **Subtargets:** 12.2, 12.4, 12.5



Climate Action

Minimising our carbon footprint through responsible sourcing and energy efficiency. **Subtarget:** 13.1



Peace, Justice and Strong Institutions

Promoting ethical business practices and working to prevent all forms of bribery and corruption. **Subtarget:** 16.5

Read more about the global SDGs and how you can contribute at www.globalgoals.org + what we do in each of the sustainability sections.



Key initiatives in 2025

During 2025, Pomona-gruppen, in close collaboration with its subgroups and subsidiaries, has taken several important steps forward to ensure the sustainability of our various operations. Here are examples of key initiatives during the year:

- » Introduction of the Pomona Sustainability Hub, an Intranet for the group's companies with governance documents, support materials, facts, and training on sustainability issues where we aim to drive positive change.
- » Implementation of a digital reporting tool for sustainability data, complemented by internal training and the development of support materials for accurate reporting.
- » Strengthening of internal and external resources to drive sustainability work forward and the formation of Pomona's sustainability team, consisting of the group's sustainability managers and QHSE specialist.
- » Continued implementation of the two group-wide codes of conduct launched in 2024.
- » Conducting a scope 3 screening to identify which categories represent the largest greenhouse gas emissions and reporting of scope 1–3 data for both 2024 and 2025 from all Pomona companies.
- » Launch of Pomona-gruppen's Sustainability Roadmap 2030, covering all group companies.
- » Continued work with the OECD's guidelines for due diligence through the development of support materials, training initiatives, workshops, and risk mapping, both related to our own workplace and in the supply chain, with a focus on human rights.
- » Review of the double materiality assessment from 2024 at a high-level in all companies, to identify any necessary changes in focus.
- » Development of local action plans linked to Pomona-gruppen's 2030 sustainability roadmap in each subgroup and subsidiary.
- » Pilot project on climate scenario analysis started for one of our companies within the group.

Highlights 2025

January	February	May	July	September	October	November	December
· Launch of Action Plan 2025 · Creation of Pomona Sustainability Hub	· EU Omnibus package proposal and start of revisions to last all of 2025	· Implementation of a digital reporting tool · Creation of Pomona Sustainability Team	· First sustainability report published by EHL Profiles Group for 2024 · Modulpac published its third edition of sustainability report	· Launch of the Pomona Sustainability Roadmap 2030 · Human Rights Risk Assessments	· Light revision of our Double Materiality Assessment (DMA)	· Setting company-specific sustainability targets and key actions for 2026	· Decision on the EU Omnibus package with Pomona falling out of scope (for now) · Continued customer focus

Sustainability governance



Pomona-gruppen's sustainability governance ensures strategic alignment, operational accountability, and continuous improvement across all companies in the group.

Our governance model is designed to embed sustainability into decision-making at every level, from the Board of Directors to individual subsidiaries, supporting our long-term ambition to build resilient and responsible businesses.

Board of Directors

The Board of Directors is the highest governing body for sustainability within Pomona-gruppen. Its responsibilities include:

- » Approving the group's sustainability strategy, targets, and policy framework
- » Overseeing performance on material sustainability impacts, risks, and opportunities (IROs)
- » Ensuring that sustainability is integrated into the overall business strategy and risk management systems
- » Reviewing and signing off on the group's annual sustainability reporting

The Board receives regular updates from the Executive Management and the Chief Sustainability Officer and engages in deep dives on material sustainability topics when needed. Training and briefings on regulatory developments, including CSRD and ESRS, are provided to ensure informed oversight.

Executive Management

The Executive Management is responsible for steering the execution of Pomona-gruppen's sustainability strategy. This includes:

- » Ensuring that sustainability targets and key actions are embedded into each subsidiary's business plan
- » Monitoring progress and ensuring alignment with group-wide priorities
- » Providing strategic direction and ensuring continuity in the sustainability work

Chief Sustainability Officer

Pomona-gruppen's sustainability efforts are led by the Chief Sustainability Officer (CSO), who is:

- » Leading and supporting the group's sustainability agenda
- » Coordinating efforts across companies through regular meetings and dialogue with executive management and designated sustainability contacts
- » Facilitating collaboration and knowledge sharing across companies

Subsidiaries

Subsidiary Boards, CEOs and Executive Teams are accountable for delivering on Pomona-gruppen's sustainability agenda, including the Sustainability Roadmap 2030, and ensuring that sustainability is part of daily operations and strategic decision-making. This includes:

- » Setting and monitoring company-specific sustainability targets and key actions
- » Reporting progress to the group level
- » Ensuring that sustainability is introduced during onboarding and reinforced through regular training and awareness sessions
- » Including sustainability-related targets in performance reviews for managers and executives

To strengthen the operational efforts, each company within the group has a designated contact person for sustainability matters, and sustainability managers have been appointed at Debe Flow Group, EHL Profiles Group, and Modulpac.

Employees' Role

All employees within Pomona-gruppen are expected to contribute to the group's Code of Business Conduct and Ethics and the Sustainability Roadmap 2030.



Sustainability governance



Sustainability Governance at Pomona-gruppen



The Pomona Sustainability Team

In 2025, Pomona-gruppen established a dedicated Sustainability Team, consisting of the CSO, the sustainability managers, and the group's QHSE specialist. This team enhances cross-company collaboration and supports the continued development of Pomona-gruppen's sustainability work.



"Bringing sustainability expertise together at group level has strengthened our day-to-day work, enabling knowledge sharing and supporting effective sustainability outcomes across Pomona-gruppen."

Olga Chernykh, EHL Profiles Group Sustainability Manager

Expectations on all companies within Pomona-gruppen:

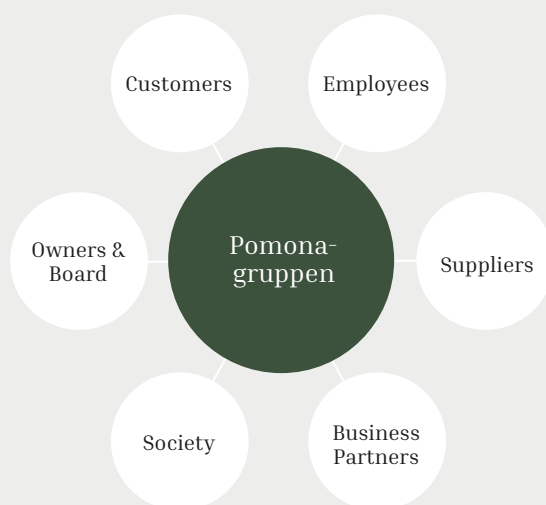
1. Integrate sustainability into core business strategies and daily operations.
2. Comply with all applicable local, national, and international laws and regulations.
3. Regularly assess material sustainability topics and engage in dialogue with relevant stakeholders.
4. Align with international frameworks such as the UN Sustainable Development Goals, ILO conventions, the Universal Declaration of Human Rights, and OECD Guidelines for Multinational Enterprises.
5. Implement and maintain policies, Code of Business Conduct & Ethics and Supplier Code of Conduct to address key sustainability areas, including ethics and responsible business practices.
6. Identify sustainability-related risks and opportunities and set measurable targets to address them.
7. Continuously improve the environmental, social, and economic performance.
8. Ensure adequate processes, resources, and competencies to manage and monitor sustainability performance.
9. Maintain a secure and accessible whistleblower channel for reporting concerns.
10. Report transparently on sustainability progress and performance, both internally and externally.

Stakeholder dialogue



Stakeholder engagement is fundamental to Pomona-gruppen's sustainability agenda. By actively listening to and collaborating with those who influence and are influenced by our operations, we ensure our business practices remain relevant, responsible, and resilient.

Key stakeholders



Each company within Pomona-gruppen is responsible for conducting its own stakeholder engagement activities. This decentralised approach ensures flexibility and relevance, as engagement practices differ based on each company's market, size, industry and stakeholder priorities. Despite these differences, common methods include:

- » Customer and employee surveys to capture insights and measure satisfaction
- » Direct dialogue through regular meetings for deeper understanding
- » Participation in industry forums, seminars, and fairs to share knowledge and align with best practices
- » Community engagement initiatives to strengthen local relationships
- » Digital channels and social media for ongoing communication and feedback

These activities ensure that feedback from key stakeholders, including customers, employees, suppliers, business partners, owners, and representatives from the wider society, is integrated into each company's strategy. At the Group level, we provide overarching guidance and share learnings to maintain alignment with Pomona-gruppen's sustainability targets.

Top customer sustainability needs

As part of the strategic work outlined in the Pomona-gruppen action plan 2025, each company conducted a review to understand and support the sustainability needs of its customers. The table to the right summarises the top sustainability needs by our customers for 2025¹⁾, grouped by Environment, Social, and Governance themes.

1) Input was provided by several Pomona-gruppen companies/groups of companies: Binar, Debe Flow Group, EHL Profiles Group, Heating & Drying, Inmotec, Maxidoor, Modulpac, Standby Group, and Växjöfabriken.

2) Each Pomona company is responsible for staying up to date with all applicable laws and regulations, and for ensuring ongoing compliance.

Customer sustainability needs

	Priority	Page
Environment	Reduction of energy consumption and increase of energy-efficient products	14
	Circular economy, waste management, and resource efficiency	16–18
	Decarbonisation of transportation	14
	Tracking and elimination of environmentally and health hazardous chemicals in products	17
	ISO 14001 certification	3
	Switching to renewables in operations and value chain	14
Social	Human rights (including in the value chain)	19, 21, 24
	Employee well-being, health, and safety (including in the value chain)	19–25
	Diversity, equity, equality, and inclusion	19–23
Governance	Code of conduct, ethical business practices, transparency (including in the value chain)	13–27
	Compliance with (local) governmental laws and regulations	No disclosure in this report. ²⁾
	Compliance with customers' supplier codes of conduct (including passing audits)	13–27
	Data privacy and security (including cybersecurity)	No disclosure in this report. ²⁾

Double materiality assessment



"The ultimate goal will be to ensure that your business strives to increase the positive impacts and reduce the negative impacts on the environment and on people, as well as mitigate the identified risks and enhance the identified business opportunities."

From the guide
Double Materiality Assessment,
step by step.

In 2024, each Pomona company conducted its first Double Materiality Assessment (DMA) using a common methodology and supportive materials, ensuring consistency and comparability across the group.

The process is iterative and involves active stakeholder engagement to identify, assess, and prioritise sustainability topics that are material from both an impact perspective, on people and the environment, and a financial perspective, risks and opportunities affecting the company's financial position.

The DMA process follows these key steps:

1. Understanding the company's business context, value chain, and stakeholder priorities.
2. Identifying actual and potential impacts, risks, and opportunities (IROs) related to relevant sustainability topics, considering both 'inside-out' (impact materiality) and 'outside-in' (financial materiality) perspectives.
3. Assessing the significance of each topic based on severity and likelihood.
4. Anchoring the results with management and reporting outcomes to Pomona-gruppen AB.

Although Pomona is not currently required to report under the CSRD or ESRS, our DMA has been conducted in accordance with these frameworks to ensure our approach is robust, future-oriented, and aligned with European best practice.

The result of each company's DMA, together with group-level discussions, determine the consolidated material topics for Pomona-gruppen.

To ensure continued relevance and alignment with evolving standards and stakeholder expectations, a light revision of the DMA was conducted by each company in autumn 2025.

This group-wide approach ensures that Pomona-gruppen's sustainability agenda and reporting stays relevant, strategic, while also supporting continuous improvement through annual review and stakeholder engagement.

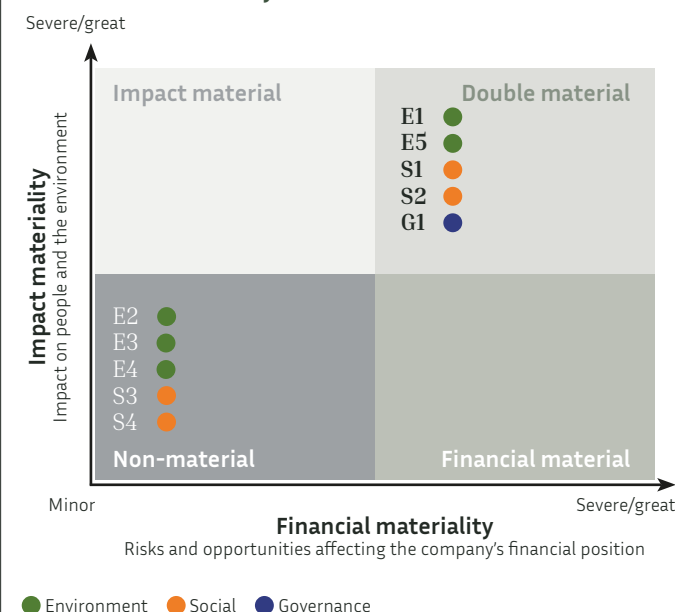
The consolidated material topics for Pomona-gruppen include ESRS E1, E5, S1, S2 and G1:

- » **ESRS E1 - Climate change**
- » **ESRS E2 - Pollution¹⁾**
- » **ESRS E3 - Water and marine resources²⁾**
- » **ESRS E4 - Biodiversity and ecosystems¹⁾**
- » **ESRS E5 - Resource use and circular economy**
- » **ESRS S1 - Own workforce**
- » **ESRS S2 - Workers in the value chain**
- » **ESRS S3 - Affected communities²⁾**
- » **ESRS S4 - Consumers and end users¹⁾**
- » **ESRS G1 - Business conduct**

¹⁾ This topic has not been considered material on consolidated level, although it is considered material for a few Pomona companies.

²⁾ Non-material topic

Double materiality



Double materiality assessment



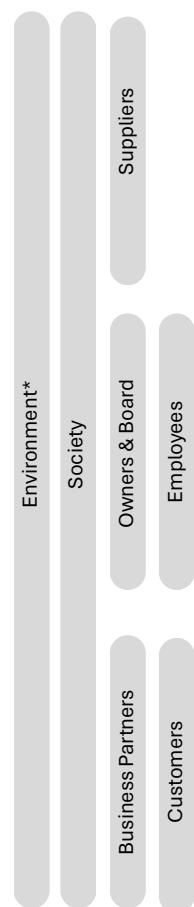
Pomona-gruppen has identified impacts, risks and opportunities across the value chain. The highest level of influence is in the group's own operations, but Pomona-gruppen also takes responsibility and seeks to drive improvement both upstream and downstream in the value chain.

The below illustration highlights where our most significant impacts, risks and opportunities (IROs) arise across the entire value chain – from upstream suppliers to our own operations and downstream partners – including the stakeholders who

shape and influence our business. On the next two pages of this report, you find a more detailed overview of Pomona-gruppen's material topics.

Impacts, risks and opportunities in the value chain

Stakeholders



*Silent stakeholder

Upstream

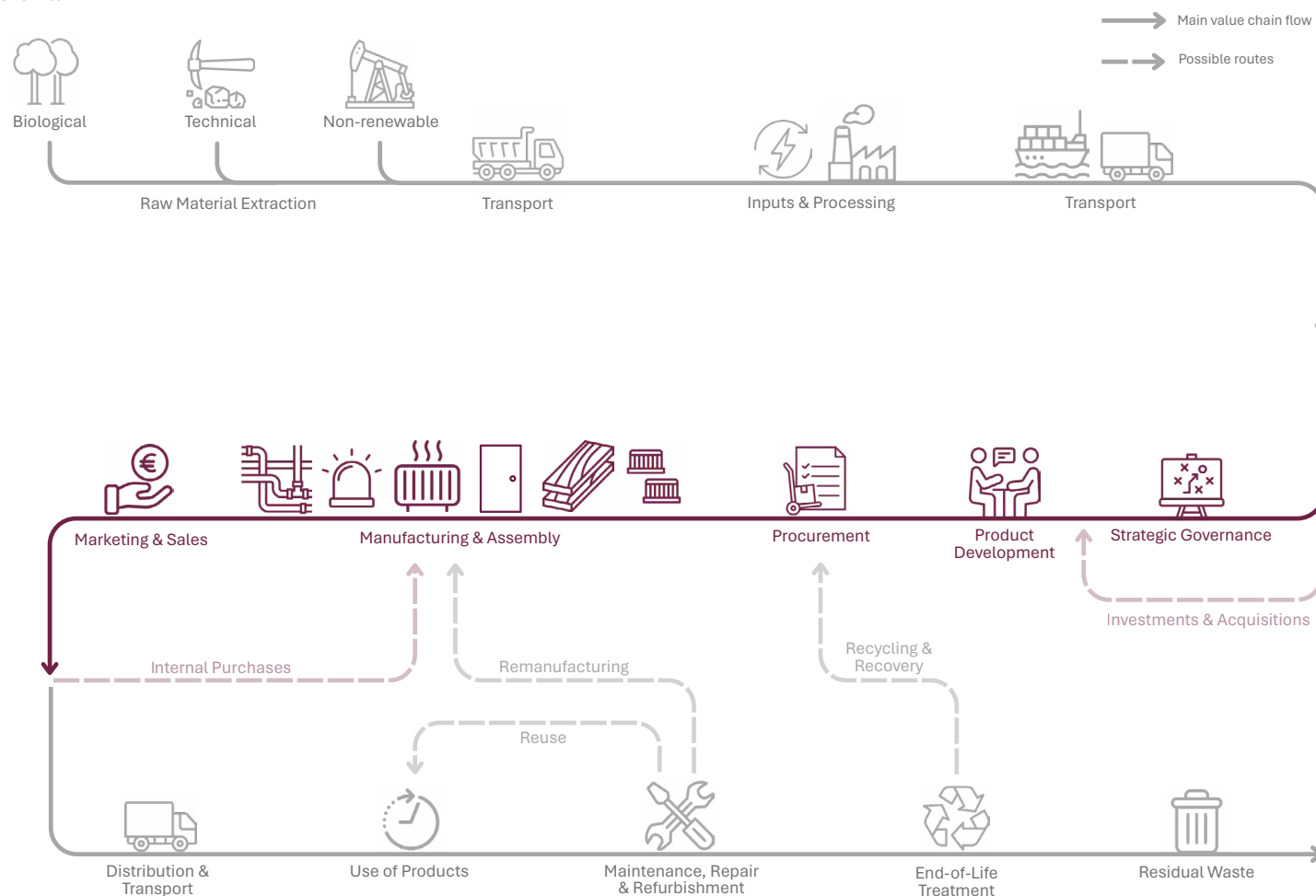
- E1 Climate Change
- E5 Resource Use & Circular Economy
- S2 Workers in the Value Chain
- G1 Business Conduct

Own operations

- E1 Climate Change
- E5 Resource Use & Circular Economy
- S1 Own Workforce
- G1 Business Conduct

Downstream

- E1 Climate Change
- E5 Resource Use & Circular Economy
- S2 Workers in the Value Chain
- G1 Business Conduct



Double materiality assessment



Material Impacts, Risks and Opportunities

Pomona-gruppen with its subsidiaries has a wide spread of product portfolios. As such, there are diverse positive and negative impacts as well as business opportunities and financial risks associated with its own business operations

and entire value chain. The following two pages provide a consolidated overview of all material IROs within the five identified material topics.

		+ Positive / - Negative impact	Value chain			↑ Opportunities / ↓ Risks			
Sub topic			Up-stream	Own operations	Down-stream				
E1	Climate change	Adaptation	-	Reduced resilience of forests due to logging and forest management (A)	●		↓	Increased material costs from resources impacted from climate change	
		Mitigation	+	Advancing SBTi-aligned greenhouse gas reductions in Scopes 1 and 2 (P)		●		↑	Business resilience during the transition to net zero
			+	Reduced overall emissions through low-emission product portfolios (P)	●	●	●	↑	Increased revenue from higher demand for low-emission products
			-	Emissions from dependency on fossil fuels in certain production processes, products and long-distance transportation (A)	●	●	●	↓	Loss of business due to customer preferences for net-zero solutions
	Energy	+	Generation and purchasing of fossil-free or renewable energy sources (A)	●	●		↑	Resilience and independence from energy cost volatility of fossil sources	
		+	Increase in renewable energy generation and the use of electricity-powered solutions through production and sale of such products (A)		●	●	↑	New business and increase in revenue from renewable energy solutions and certified sustainable products	
		+	Reduced energy intensity through innovative energy-efficient products (A)		●	●	↑	Decrease in energy costs due to efficiency gains	
		-	Energy-intensive raw material extraction, processing and products (A)	●	●	●	↓	Transition costs for more sustainable energy and material sourcing	
							↓	Increase in energy costs and volatility for fossil-based sources	
							↓	Higher material costs due to increased carbon costs	
Read more on page 13–15 (link)									
E5	Resource use and circular economy	Resource inflows	+	Reduced virgin material extraction from the increased use of reused, recycled or bio-based materials (P)	●	●	●	↑	Compliance with and resilience against stricter regulations
			+	Extended product lifecycles by offering repurposing and repairing services (A)		●	●	↑	Improved independence from material cost volatility of virgin resources
			-	Associated emissions, land take, pollution and water stress from virgin material extraction and use (A)	●	●		↑	New revenue streams from take-back, repair and refurbishment
			-	Depletion of resources at risk of becoming scarce (P)	●	●	●	↓	Tightening of regulations on material content and recycling rates and associated costs for non-compliance or implicit carbon costs
			-	Use of non-certified materials with lack of transparency of origin (A)	●	●		↓	Increase in material costs and volatility for scarce virgin materials
						↓	Disruptions in supply chain and production due to resource scarcity		
	Resource outflows	+	Improved resource efficiency through circular product lines based on circular design strategies and lifecycle approaches (A)		●	●	↑	High returns on investment for circular solutions	
		+	Reduced fossil-based materials through sustainable plastic alternatives (P)	●	●	●	↑	Premium pricing and retailer acceptance for recyclable material designs	
		-	End-of-life emissions and plastic leakage from non-recyclable products and packaging (A)	●	●	●	↑	Increased revenue from higher demand for sustainable plastic solutions	
							↓	Costs for transition towards more circular products and materials	
Waste	+	Improved recyclability of products and packaging (P)		●	●	↑	Decrease in waste treatment costs due to less waste overall and better recyclability		
	+	Minimisation of waste to landfill (A)		●	●	↑	Decrease in procurement costs due to in-house recycling of metals		
	+	Reduced waste production through in-house recycling of metals (A)		●	●				
	-	Emissions and pollution from end-of-life products and waste treatment (A)		●	●	↓	Increase in costs for wrong waste handling		
Read more on page 16–18 (link)									

A = Actual, P = Potential

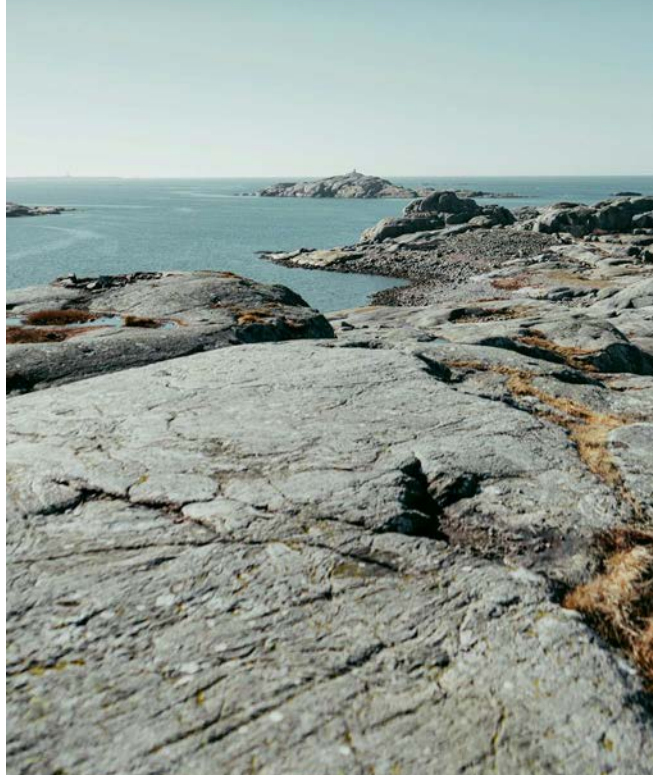
Double materiality assessment



		+ Positive / - Negative impact	Value chain			↑ Opportunities / ↓ Risks
	Sub topic		Up-stream	Own operations	Down-stream	
S1 Own workforce <i>Read more on page 19–22 (link)</i>	Working conditions	+ Advancing fair working conditions, adequate wages, work-life balance, and health and safety (A) + Human rights due diligence process across own operations (A) + Health & safety management system covering the entire workforce (A) + Processes to achieve zero fatalities and a minimum of accidents (A) – Injuries and incidents impacting our employee's health and safety (A) – Exposure risks and unpleasant conditions when handling certain materials, e.g. PCR, chemicals, hazardous substances (A)		●		↑ Business resilience, enhanced employee productivity and overall business success from ergonomics, trainings and wellbeing programs ↑ Lower turnover and recruitment costs from higher employee retention ↑ Talent attraction from strong brand reputation and employee benefits ↓ Increase in employee turnover from unsafe or unpleasant working conditions ↓ Productivity loss and increase in overtime and recruitment cost from sickness, accidents and absenteeism ↓ Reduced long-term success through loss of critical and future talent
	Equal treatment and opportunities	+ Advancing equal pay, diversity, inclusion, merit-based hiring practices (A) + Zero-tolerance on harassment, discrimination or abuse (A) + Promotion of gender balance in top management and in the workforce through equal opportunities based on merit (A) – Unequal pay and limited diversity in some gender-dominated fields (P)		●		
	Other work-related rights	+ Zero-tolerance on child labour and forced labour (A) + Protection of employees' privacy and personal data (A)		●		
S2 Workers in the value chain <i>Read more on page 23–25 (link)</i>	Working conditions	+ Advancing improved working conditions in the value chain (P) + Human rights due diligence process in the value chain (P) – Exposure to health and safety risks in the value chain (P)	●		●	↑ Strengthened brand reputation with a sustainable value chain ↑ New business and revenue from key accounts requiring due diligence ↑ Increased sales and profit margins from sustainability-focused customers ↓ Reputational damage in case of incidents in the value chain ↓ Cost increase for supplier audits, remediation and traceability systems ↓ Legal costs for due diligence failures ↓ Costs for tendering alternatives to non-compliant, non-collaborative suppliers
	Equal treatment and opportunities	+ Advancing improved conditions in our value chain (P) + Zero-tolerance on harassment, discrimination or abuse in our value chain (P) – Unequal treatment and opportunities in some fields and countries (P)	●		●	
	Other work-related rights	+ Zero-tolerance on child labour and forced labour in our value chain (P) + Protection of privacy and data throughout the value chain (P) + Processes to achieve zero incidents of illegally/unethically sourced materials (P) – Exposure risk to illegally/unethically sourced raw materials in procurement (A)	●		●	
G1 Business conduct <i>Read more on page 26–27 (link)</i>	Corporate culture	+ Advancing ethical work conduct that leads to enhanced trust (A)	●	●	●	↑ Enhanced resilience, employee performance and business success
	Whistleblower protection	+ Robust protection procedures fostering a positive and safe working environment and enhancing transparency, trust, feedback and learning (A)	●	●	●	↑ Strengthening of long-term business opportunities and growth ↑ Talent and business partner attraction from strong brand reputation
	Supplier relationships	+ Open dialogue with suppliers, good conduct and fair payment practices (A)	●	●	●	↓ Reduced performance and long-term success through eroded trust
	Corruption and bribery	+ Zero-tolerance on corruption and bribery (A) – Exposure to bribery and fraud risk in certain positions (A)	●	●	●	↓ Fines and investigation costs from corruption and bribery incidents ↓ Unfair market competition and corrupt economic environment

A = Actual, P = Potential

Climate change is reshaping global markets at an unprecedented pace. Pomona is committed to driving resilience and sustainable growth through innovation and collaboration, accelerating the transition to a low-carbon economy and helping businesses, customers, and partners thrive in a sustainable future.



Our double materiality assessment identifies climate change as a key material topic for Pomona-gruppen. All Pomona companies influence the climate, primarily through energy consumption, raw material use, and transport. These impacts create financial risks related to legislation, decarbonisation costs, and potential supply chain disruptions. At the same time, they open opportunities for energy efficiency, renewable energy adoption, and product innovation. Several Pomona companies are already delivering solutions to tackle climate challenges, and some offering the most energy-efficient products on the market.

Our commitment

Pomona is committed to aligning with the Paris Agreement goal of limiting global warming to 1.5°C. We aim for net-zero emissions by 2050. Our ambition is guided by our *Sustainability Roadmap 2030*, which includes group-wide near-term targets to reduce climate impact and strengthen long-term resilience.

By 2030, Pomona-gruppen aims to¹⁾:

- » Achieve a $\geq 42\%$ reduction in absolute Scope 1 & 2 emissions, tCO₂e.
- » Transition to 100% fossil-free electricity sources.
- » Lower the energy intensity of our operations, MWh/MSEK net sales.
- » Ensure that all Pomona companies have achieved significant reduction in their Scope 3 emissions.
- » Ensure that all Pomona producing entities are in transition to a low-carbon emission product portfolio.
- » Ensure that all Pomona companies have set a net-zero transition plan aligned with the target year 2050 or earlier.

1) Baseline year 2025

Given that our companies operate across diverse sectors with different climate impacts, risks, and opportunities, each subsidiary defines its own targets and key actions to support the group-level ambition. These targets focus on the subsidiary's

unique operations and prioritise areas where it can deliver the most meaningful impact.

Besides the targets set in the *Sustainability Roadmap 2030*, key expectations on our companies and suppliers are found in our Code of Business Conduct and Ethics, and Supplier Code of Conduct.

From our Code of Business Conduct and Ethics We are committed to reducing our greenhouse gas emissions.

We have started the process of calculating our scope 1, 2 and 3 GHG emissions and will be focusing on establishing our emissions reduction strategy in line with the Paris Agreement goal of limiting global warming to 1.5 degrees Celsius.

To access our Code of Business Conduct and Ethics, [click here](#).

To access the Supplier Code of Conduct, [click here](#)

Key actions and achievements

Establishing emissions baseline & sustainability roadmap

In 2025, we established our baseline for Scope 1–3 emissions across the entire group, providing a transparent understanding of our climate impact. This baseline serves as a foundation, enabling us to track year-over-year progress, compare performance across business units, make data-driven decisions, and identify the most effective reduction levers. To support more accurate and timely reporting, we adopted a digital reporting platform that consolidates emissions data from all companies in the group.

Building on this foundation, we created a group-wide Sustainability Roadmap that sets near-term targets and a clear commitment to achieving net zero.

Building internal competence

To strengthen our internal capabilities, we launched a group-wide communication and knowledge hub to facilitate sharing and collaboration. This initiative ensures that teams across all companies understand best practices for data collection, calculation methodologies, and reporting standards.

Progress within our companies

Across Pomona, our companies are taking concrete steps to reduce their climate impact. Here are a few examples from 2025:

Operational improvements

- » Heating & Drying confirmed a strong market demand for its high-efficiency gas infrared emitters, enabling customers to lower operating costs while advancing their sustainability goals through reduced CO₂ emissions.
- » Eesti Hõövellist, part of EHL Profiles Group, replaced mercury-containing UV lamps in two paint line dryers with LED lamps. This resulted in an estimated 60% reduction in electricity consumption for these units.
- » Maxidoor reduced fuel consumption by switching to TRIAB's efficient infrared ovens.
- » Modulpac piloted high-flow materials in injection moulding, achieving a 7% reduction in energy use.
- » Inmotec transitioned from oil heating to fossil-free electric heating, reducing direct emissions.
- » Prolist Nordic, part of EHL Profiles Group, upgraded its cooling system to a more energy-efficient solution, reducing electricity consumption and supporting improved operating conditions.
- » Rindalslist, part of EHL Profiles Group, has transitioned from conventional diesel to renewable diesel (MilesBIO HVO100) for approximately 90% of outbound transport from its site to customers across Norway.
- » Grimslöv Trä & List and EHL Prolist, both part of EHL Profiles Group, replaced three diesel-powered forklifts with electric alternatives, reducing fossil fuel use and associated operational emissions.

Product development

- » Terraroc Oy, a Debe Flow Group company, launched X-Roc, a new product manufactured using 97% recycled steel, reducing emissions by 87%¹⁾ associated with production of virgin steel.

- » Heating & Drying piloted hydrogen as a low-emission alternative, resulting in 30% reduction of gas consumption per cubic metre of fuel, addressing its largest emission source.
- » The Vehicle Group developed Ecolimit, a new solution that controls the use of power in electric fleets, enhancing energy efficiency, reducing downtime, and improving overall safety.

External commitments

- » Modulpac committed in 2025 to set near-term, company-wide emission reduction targets in line with the Science Based Targets initiative (SBTi).
- » Modulpac kept its International Sustainability and Carbon Certification (ISCC+) and received a Carbon Disclosure Project (CDP) Climate Score of SME B.

Key actions 2026

Each Pomona company has developed its own plan with key actions for 2026 to support the group-wide targets, based on their carbon footprint, customer needs and operations.

Examples of key actions include:

- » Engaging with customers and suppliers to disclose and reduce emissions.
- » Switching to fossil-free/renewable electricity and fuels.
- » Conducting a climate scenario analysis to assess risks and opportunities.
- » Setting near-term targets in line with SBTi.
- » Expanding Environmental Product Declarations (EPDs) and Life Cycle Assessments (LCAs) to guide sustainable product development and decision-making.

Greenhouse gas emissions

Scope 1-3 greenhouse gas emissions

In 2025, Pomona companies emitted a total of 1.4 Mt CO₂e, of which Scope 1 represented 0.1%, Scope 2 represented 0.4%, and Scope 3 emissions represented 99.4%.

Scope 1 includes direct emissions from sources owned or controlled by Pomona companies, such as company cars, service vehicles, work machines, fugitive emissions, and stationary combustion.

Scope 2 includes indirect emissions from purchased electricity and district heating and cooling. In 2025, the share of fossil-free electricity was 73%. Of this, 3% came from own-produced renewables, 60% from contracted renewables, and 37% from contracted nuclear sources.

Scope 3 includes indirect emissions from sources that Pomona-gruppen or its subsidiaries do not directly own or control. These emissions represent the largest contributor to Pomona's climate impact. The most significant sources of Pomona's total Scope 3 emissions are use of sold products (94.4%) and purchased goods and services (3.4%), followed by investments (1.1%) and upstream transportation and distribution (0.5%).

Methodology and limitations

Pomona measures its greenhouse gas (GHG) emissions in line with the Greenhouse Gas Protocol Corporate Standard (GHG Protocol).

Data is collected annually using a digital platform and estimates used where primary data is unavailable. The group continuously improves data quality and calculation methods.

The reporting boundary covers all entities included in Pomona's consolidated financial statements, with the exception of two entities ³⁾.

1) Återvinningsindustrierna <https://recycling.se/klimat/>

2) Data for purchased goods and services covers transactions above EUR 45,000 and represents approximately 80% of all purchases.

3) For the 2025 reporting year, Binar Technology AB (previously DLoG Norden AB) and Verre Installation Techniques Adaptees SAS were excluded from the GHG inventory due to their recent acquisition and minimal contribution to the Group's overall emissions.

Key performance indicators

GHG emissions (tonnes CO ₂ e)	Base year 2025	
	Consolidated group	% of total emissions
Scope 1 emissions	1,577	0.1
Scope 2 emissions (location-based) ¹⁾	3,352	0.2
Scope 2 emissions (market-based) ²⁾	6,220	0.4
Scope 3 emissions	1,394,934	99.4
Total GHG emissions (location-based)	1,399,864	
Total GHG emissions (market-based)	1,402,731	
Scope 3 emissions (tonnes CO ₂ e)	Base year 2025	
	Consolidated group	% of total Scope 3 emissions
Category 1: Purchased goods and services	47,916	3.4
Category 2: Capital goods	2,323	0.2
Category 3: Fuel- and energy-related activities	2,849	0.2
Category 4: Upstream transportation and distribution	7,353	0.5
Category 5: Waste generated in operations	54	0.0
Category 6: Business travel	639	0.1
Category 7: Employee commuting	1,084	0.1
Category 8: Upstream leased assets	0	0.0
Category 9: Downstream transportation and distribution	418	0.0
Category 10: Processing of sold products	0	0.0
Category 11: Use of sold products	1,317,331	94.4
Category 12: End-of-life treatment of sold products	222	0.0
Category 13: Downstream leased assets	47	0.0
Category 14: Franchises	0	0.0
Category 15: Investments ³⁾	14,698	1.1
Total Scope 3 emissions	1,394,934	

GHG intensity (tonnes of CO ₂ e /MSEK net sales)	Base year 2025	
	Consolidated group	
Scope 1 and 2 (market-based)		2.3
Total GHG emissions (market based)		407.5

Electricity consumption by source (MWh)	Base year 2025	
	Consolidated group	% of total electricity consumption
Renewable (purchased)	10,301	43
Nuclear	6,751	28
Fossil	6,576	27
Renewable (own-produced)	432	2
Total electricity consumption	25,059	

Energy ⁴⁾ consumption by source (MWh)	Base year 2025	
	Consolidated group	% of total energy consumption
Renewable	26,945	58
Fossil	12,667	27
Nuclear	6,760	15
Total energy consumption	46,372	

Total energy intensity (MWh/MSEK net sales)	Base year 2025	
	Consolidated group	
Energy intensity		13.5

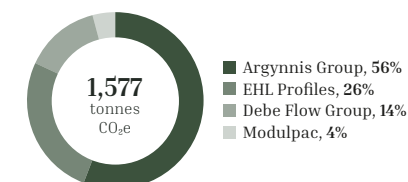
1) Location-based method uses the average emissions intensity of the grid in the region where the consumption occurs (i.e. the associated emission factor of the energy mix of the country's own energy production). It does not take energy imports into account.

2) Market-based method reflects emissions based on the company's specific energy purchases in terms of Energy Attribute Certificates. If no certificates are available, it uses supplier-specific emission factors or the residual mix on the market (i.e. the leftover energy mix after all the certificates that were sold).

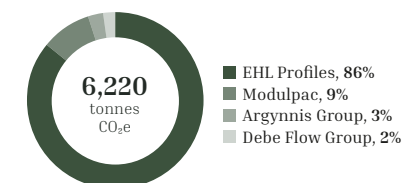
3) Include the following equity investments share of, scope 1 and 2 fiscal year 2024, Corem Property Group, 1%, ITAB Shop Concept AB, 16%, Xano Industri AB, 28%, AGES Industri AB, 28%.

4) Covering company vehicles, stationary combustion, purchased electricity, heating and cooling.

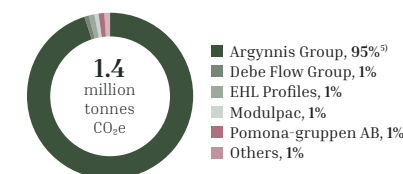
Distribution of Scope 1



Distribution of Scope 2



Distribution of Scope 3



5) The majority of Argynnis' Scope 3 emissions are attributable to Category 11 (Use of Sold Products), which encompasses the CO₂ emissions generated during the operational use of the company's products. These emissions primarily stem from gas combustion by Heating & Drying Group (H&D) customers. However, H&D's drying solutions are widely recognised as among the most energy-efficient in the industry and therefore offer a lower carbon footprint compared with most alternative drying solutions.

7 AFFORDABLE AND CLEAN ENERGY

13 CLIMATE ACTION

The area of climate impact strongly connects with two of the Sustainable Development Goals (SDGs):

Resource use and circularity



A transition to a circular economy and business model is not only essential for combating climate change and protecting ecosystems, but also for meeting the expectations of our customers, employees, and society at large.



Resource use and circularity are central to our long-term competitiveness, resilience, and ability to create value for all stakeholders.

As a diversified group with a broad industrial footprint and various types of products, our operations depend on raw materials, energy, and natural resources. At the same time, we recognise the urgent need to transition from a linear “take-make-dispose” model to a circular economy that preserves resources, minimises waste, and operates within planetary boundaries.

This transition is not only essential for combating climate change and protecting ecosystems, but also for meeting the expectations of our customers, employees, and society at large. By embedding circularity into our business, we strengthen our supply chain resilience, foster innovation, and contribute to a more sustainable future for business, people, and the planet.

Our commitment

Our approach is guided by the Pomona-gruppen *Sustainability Roadmap 2030*, which also includes group-wide targets for sustainable resource use and circularity.

By 2030¹⁾, Pomona-gruppen aims to:

- » Ensure all product development processes integrate lifecycle approach, product longevity strategies, and the 10Rs waste hierarchy ²⁾.
- » Increase the use of reused, recycled or bio-based material in production and packaging.
- » Minimise waste to landfill.
- » Ensure that all Pomona producing entities deliver at least one additional circular product line.

1) Baseline year 2025

2) For more information, see the next page

Besides the targets set in the *Sustainability Roadmap 2030*, key information on resource use and circularity is also included in our Code of Business Conduct and Ethics, and the Supplier Code of Conduct. They set clear expectations for responsible resource management, waste reduction, and circular business models across our value chain.

Furthermore, we keep track of relevant regulations, such as the Ecodesign for Sustainable Products Regulation, Right to Repair Directive, EU Deforestation Regulation, and Waste Framework Directive.

From our Code of Business Conduct and Ethics We care about our resource footprint and we work to minimise waste and water usage.

At Pomona we measure and reduce our resource footprint, and we are looking at ways in which we can positively contribute to waste and water reduction and a more circular economy throughout our operations.

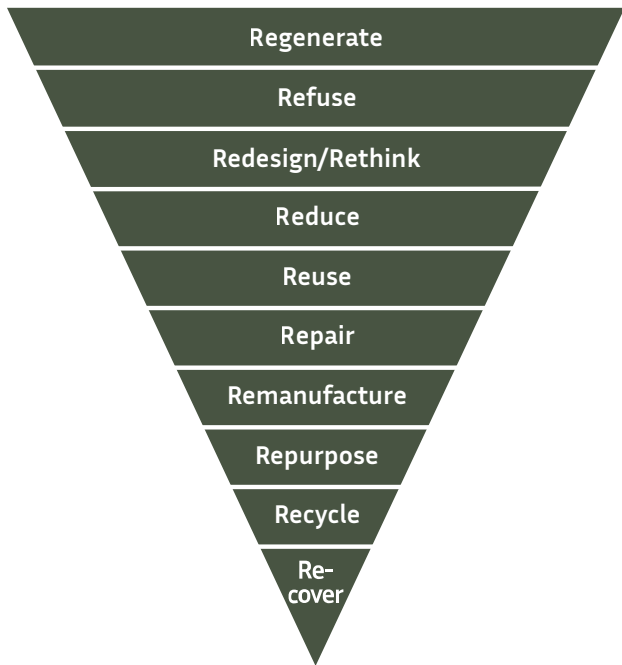
To access our Code of Business Conduct and Ethics, [click here](#)

To access the Supplier Code of Conduct, [click here](#)

Key actions and achievements

In 2025, Pomona-gruppen has taken significant steps to introduce and advance resource efficiency and circularity both on a group level and at individual company level.

As part of our group-wide action plan, we have built internal competence and started reporting on resource inflows as well as outflows including waste. This helped us to analyse each subsidiary's key products and materials by mapping out our product categories using circularity principles such as the 10Rs waste hierarchy. As a result, we were able to identify impacts, risks and opportunities for each subsidiary.



10Rs waste hierarchy

Progress within our companies

Some of our subsidiaries took additional actions during the past year.

Product development

- » Terraroc Oy, a Debe Flow Group company, launched X-Roc, a new product manufactured using 97% recycled steel, significantly reducing the use of virgin materials and the associated impacts of raw material extraction.
- » Maxidoor initiated a collaboration with its suppliers to increase the use of recycled materials and to decrease hazardous chemicals.
- » Modulpac ran several trials for sustainable material alternatives, such as PCR and bio-based plastics, and invested in new molding technology for improved material processing.
- » Standby France developed the Emy Lightbar, a lightbar for emergency vehicles made of 100% recycled plastic and being 100% recyclable at its end-of-life, eliminating the use of virgin plastic completely.
- » Heating & Drying replaced plastic wedges in their packaging with recycled cardboard and piloted the production of insulating materials from collected cigarette butts.
- » Eesti Hõõvellist, part of EHL Profiles Group, replaced mercury-containing UV lamps with LED lamps in two paint line dryers, eliminating the potential for ozone generation and reducing environmental impacts from end-of-life handling and disposal of the lamps.

Circular Business Models

- » Modulpac reuses cardboard sheets and boxes that have been returned by the customer up to 5 times before recycling it.
- » Inmotec offers full service for their products to prolong their lifetime through repairs and parts replacements.

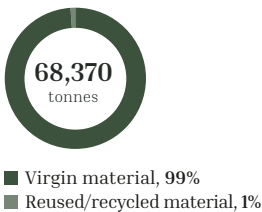
Awareness Initiatives

- » To promote circularity and drive action for our own employees and other stakeholders, a Circular Monday campaign was initiated. For example, Heating & Drying replaced single-use cups with mugs.

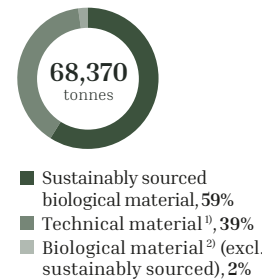
Key performance indicators

In terms of circularity, it is important to consider both the origin of our resources and what will happen to them once they have fulfilled their current purpose.

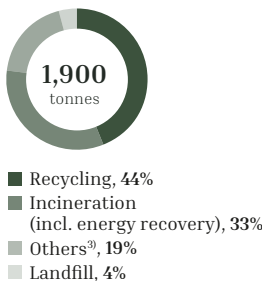
Recycled materials



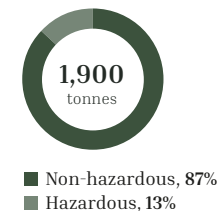
Bio-based materials



Waste treatment method



Type of waste

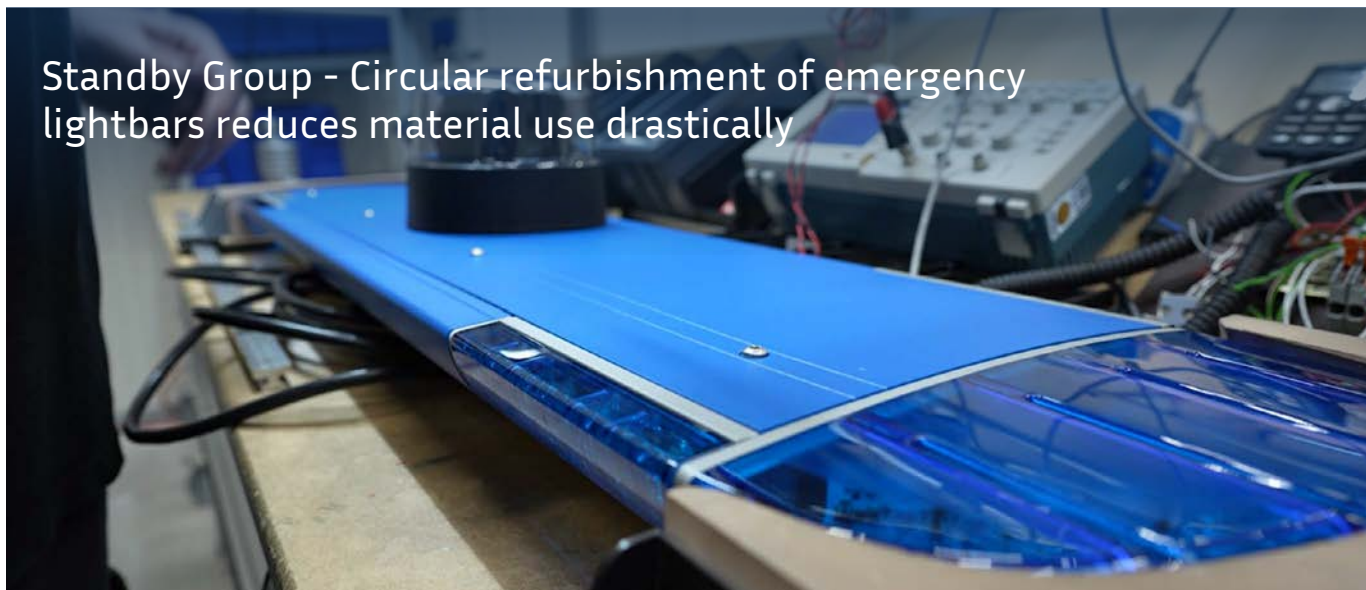


1) Non-renewable, non-bio-based materials that are not consumed during use and are designed to circulate within the economy at their highest value through technical cycles such as reuse, remanufacturing, and recycling.

2) Bio-based materials that are consumed during use and can safely circulate back into the economy and nature through biological processes such as composting and anaerobic digestion.

3) Other refers to processes without material recycling, where waste is used as a substitute material, undergoes non-recycling-based treatment, or is disposed of without energy recovery.

Standby Group - Circular refurbishment of emergency lightbars reduces material use drastically



Short lifecycles create linear resource use

In the emergency vehicle sector, including police, fire, and rescue fleets, equipment such as lightbars is frequently discarded after a short operational period due to short vehicle replacement cycles or the expiration of the lease. As a result, new units are manufactured regularly, reinforcing the linear “take–make–dispose” model and with that driving continuous consumption of materials.

Turning lightbars into a circular product-as-a-service

Standby Germany has responded by transforming its W3 lightbar platform into a circular product system. The W3's modular design and service friendly construction make it easy to upgrade, replace components, and reinstall on new vehicles.

For selected customer projects, Standby takes back used units along with their packaging, refurbishes and adapts them to the new project requirements, and returns them to service with a renewed warranty. This approach supports the entire lifecycle of the product, from original deployment through multiple reuse cycles, effectively extending its lifespan and closing the material loop.

Resource efficiency, climate impact & business value

Extending the use of lightbars across several lifecycles reduces the need for producing new units. This results in environmental benefits across the board:

- » Substantial reductions in material consumption, with refurbishment
- » Lower raw material extraction, especially for metals and electronic components
- » Energy savings, since refurbishment requires less energy than new production

Beyond environmental advantages, the model also creates strong economic value:

- » A high quality alternative to low price new products
- » Long term agreements supported through refurbishment services
- » More predictable budgets and reduced lifecycle costs for customers
- » The ability to integrate circularity into procurement practices

Industry leadership and recognition

Standby is viewed as a circularity pioneer within its industry. The company received the “Effizienz Preis NRW 2023” in the Product Lifecycle category, recognising its leadership in resource efficiency and signalling a clear path toward more circular solutions in the emergency vehicle equipment market.

Key actions 2026

To keep the momentum going and continue on the path towards our Resource Use & Circularity targets, each subsidiary has planned their individual key actions for 2026 tailored to their customer needs and operations.

Examples of such actions include:

- » Provision of trainings to raise awareness and drive action
- » Integration of the lifecycle approach, product longevity strategies, and the 10Rs waste hierarchy into specific product development processes
- » Increase the use of recycled or certified sustainable materials

The area of resource use and circularity strongly connects with three of the Sustainable Development Goals (SDGs):



Our people



At Pomona-gruppen, our people are at the heart of our long-term vision for sustainable growth. We strive to offer a safe, inclusive, and healthy workplace where all employees can thrive and grow.



Our commitment

We are committed to upholding the highest standards of ethical conduct, fair working conditions, and respect for human rights throughout our operations. Our approach is guided by our *Code of Business Conduct and Ethics* and Pomona-gruppen's *Sustainability Roadmap 2030*.

By 2030, Pomona-gruppen aims to:

- » Fully implement and integrate a group-wide human rights due diligence process across own operations.
- » Ensure that all employees are covered by a health and safety management system¹⁾.
- » Implement and maintain initiatives for the well-being of employees in all Pomona companies.
- » Have zero fatalities and keep work-related injuries to a minimum across all operations.
- » Have zero incidents of discrimination in the workplace.
- » Promote gender balance in top management and across all employees by ensuring equal opportunities²⁾, while aiming for at least 30% representation of the under-represented gender.

1) Based on legal requirements and/or recognised standards, such as ISO 45001 or similar, which has been internally audited and/or audited or certified by an external party.

2) Opportunities refer to the recruitment, promotion, and development based on skills and performance.

Human rights

Pomona's ambition is to lead by example in human rights due diligence, ensuring that all companies uphold the highest standards of ethical conduct, fair working conditions, and respect for human rights throughout their operation.

Requirements for each Pomona company

Each company is required to:

- » Ensure all employees and sub-contractors are aware of and have signed the Code of Business Conduct and Ethics.
- » Integrate responsible business conduct into hiring, onboarding, and daily operations.
- » Provide clear access to whistle blowing channels and guidance on raising concerns.
- » Identify and address human rights risks in areas such as workplace safety, discrimination, wages, and working hours.
- » Consult with employees and stakeholders to assess potential impacts.
- » Regularly review and update policies on health, safety, diversity, and labour rights.
- » Take prompt action to remedy any identified adverse impacts.

We respect and support human rights and the eight fundamental conventions of the International Labour Organization (ILO):

1. The elimination of forced labour
2. The freedom of association
3. The protection of the right to organise
4. The right to collective bargaining
5. Equal remuneration
6. Freedom from discrimination
7. Respect for the minimum age of admission to employment
8. Zero tolerance for all forms of child labour

Our people



From our Code of Business Conduct and Ethics We do not tolerate any form of discrimination or harassment.

We have zero tolerance for discrimination, harassment and abuse at Pomona, whether on the basis of nationality, ethnicity, age, gender, sexual orientation, marital status, pregnancy, disability, union affiliation, religion, belief system or on any other grounds. No employee is to be subjected to verbal, physical or sexual abuse or harassment.

We promote and hire talent based on merit.

When evaluating new appointments, professional advancement, training and employee compensation only skills, job performance and experience are considered. We believe our employees should be paid equitably for the work that they do.

We cultivate and promote diversity and inclusion.

At Pomona we consider diversity and inclusion to be essential for our success as a business group and as key components in a successful and rewarding professional environment.

We ensure workplace health and safety.

Pomona works actively and preventatively to reduce the risk of accidents in the workplace and to provide employees with a safe and healthy work environment that is respectful of all employees. Any accidents or incidents should be reported and the rate of occurrence monitored annually. We care for our colleagues and support each other's well-being.

To access the Code of Business Conduct and Ethics [click here](#).



Key actions and achievements

In 2025, Pomona-gruppen further strengthened its approach to human rights among its workforce through several key initiatives:

- » Internal workshops on business and human rights were held, enhancing awareness and expertise among management, HR, and sustainability professionals.
- » A group-wide human rights risk assessment was conducted, utilising a survey distributed to all companies to identify and address potential risks.
- » A dedicated knowledge site was launched, offering practical guidance, resources, and tools to support an effective human rights due diligence across all Pomona companies.
- » Expectations were defined for each company, fostering a consistent and robust approach to human rights within the workforce.

Progress within our companies

Our companies conducted a broad variety of initiatives during 2025 to strengthen health, safety, and inclusion at their workplaces.

Health and safety

- » Terraroc Oy achieved ISO 45001 certification.
- » Maxidoor, Heating & Drying improved safety procedures and conducted regular training on occupational risks and chemical handling.
- » Binar conducted health checks.
- » Eesti Hõövellist, part of EHL Profiles Group, provided access, on a weekly basis, to training sessions with a physiotherapist as a voluntary preventive health and wellbeing initiative, exceeding local legal requirements.
- » Modulpac installed optic sensors for pedestrian safety.

- » Heating & Drying, Inmotec provided first aid training.
- » Standby Group conducted a variety of activities such as safety days, running groups, bike leasing and first aid training.

Well-being and engagement

- » Växjöfabriken organised movement exercises in production.
- » Standby Group and Heating & Drying conducted wellbeing surveys.
- » Heating & Drying held physical and mental health workshops, and health & safety days.
- » Växjöfabriken, Inmotec and Binar set wellness allowance goals with incentives for all employees.

Inclusion and diversity

- » Modulpac outsourced assembly work to partners that support social inclusion.
- » Heating & Drying participated in awareness campaigns such as Breast Cancer Awareness Month.

Human rights risk assessment

The human rights risk assessment survey conducted in 2025, completed by 15 Pomona companies/sub-groups, representing 1,212 out of 1,268 employees, highlights a strong foundation of workforce engagement, health and safety.

- » 80% of employees are represented by unions, worker committees, or similar bodies.
- » Management engages with employees through regular meetings, surveys, open-door policies, and other channels, ensuring communication is open, honest, and accessible.
- » Most companies conduct annual or more frequent health and safety risk assessments, with additional checks during significant changes.
- » All relevant employees are provided with necessary protective equipment, and a majority of employees are trained in occupational health and safety.

- » Companies comply with minimum wage and overtime regulations, using time-tracking systems and manual oversight to ensure fair working hours.
- » Employees' right to form and join trade unions and to negotiate collectively is fully respected across the group.

Key risks and mitigation measures

The same survey identified the following top risks and mitigation actions:

- » **Health Risks:** General injuries, physical strain, chemical exposure, noise and dust, and stress/mental health. Mitigated through safety training, personal protection equipment, ergonomic improvements, wellness programmes, job rotation and open communication.
- » **Safety Risks:** Physical hazards, machinery risks, chemical/fire risks, unsafe behaviour, and ergonomic/environmental risks. Addressed by regular training, safety equipment, proper labelling, safety guards, and incident reporting culture.
- » **Labour Rights:** Occasional concerns about workload and scheduling are addressed through improved planning and open dialogue. No identified risks of discrimination were identified.

Grievance mechanisms

Nearly all companies have formal grievance procedures in place, communicated to their employees. Employees are encouraged to voice concerns without fear of retaliation, supported by anonymous surveys, open-door policies, and suggestion boxes. A majority of the Pomona companies use third-party platforms to further increase trust and comfort.

Our people

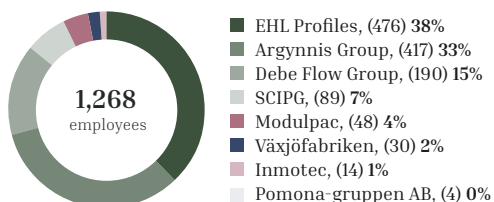


Our employees

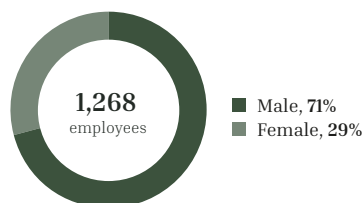
The companies in Pomona-gruppen employ 1,268 employees in 10 countries. Our workforce represents a wide diversity of backgrounds and experiences.

The majority has a full-time contract by a Pomona company and only a few companies hire temporary and/or outsourced staff.

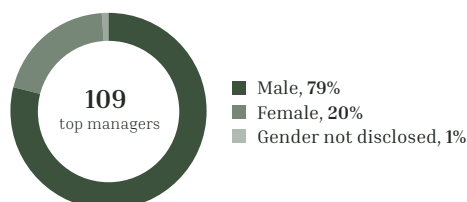
Employees per 31 December 2025



Gender distribution



Gender distribution in top management



Key performance indicators

	2025
Employee turnover, %	13.3
Employee headcount ¹⁾	1,268
Gender distribution, male/female, %	71/29
Gender distribution in top management, male/female/gender not disclosed, %	79/20/1
Work-related employee accidents, count	24
Work-related non-employee ²⁾ accidents, count	9
Fatalities, count	0
Incidents of discrimination in the workplace, count	1

1) Per December 31 2025.

2) Non-employees: Workforce hired from external third parties (e.g. contractors, consultants).



Key actions 2026

To advance Pomona's ambition for a safe, inclusive, and great place to work, each company within the group will keep up the good work they are already doing during 2026 by:

- » Promoting a safety-first culture
- » Promoting a culture of openness around health, including mental well-being, stress, and burnout prevention
- » Ensuring regular health and safety audits and trainings
- » Ensuring reporting of incidents and conduct root-cause analysis for all serious near misses and injuries
- » Ensuring that all employees are covered by a health and safety management system
- » Including diversity and gender equality in processes like recruitment, hiring, pay, rewards, development and promotion

The area of our people strongly connects with four of the Sustainable Development Goals:



Sustainable supply chain



Pomona-gruppen is committed to building a responsible and sustainable supply chain that supports long-term value creation for business, people, and the planet.

We expect our suppliers to share our values and adhere to the same high standards in human rights, environmental care, and ethical business conduct. Our approach is guided by international frameworks, including the OECD Guidelines for Responsible Business Conduct, the United Nations Universal Declaration of Human Rights, and the International Labour Organization's core conventions.

Our commitment

As part of our long-term vision, we are building a responsible and sustainable supply chain by setting clear targets and partnering with suppliers who meet high standards in human rights, environmental care, and ethical business conduct. Our approach is guided by Pomona-gruppen *Sustainability Roadmap 2030*.

By 2030, Pomona-gruppen aims to:

- » Fully implement and integrate a group-wide Sustainability Due Diligence process¹⁾ across all procurement and supplier onboarding procedures.
- » Secure 100% commitment on our Code of Conduct²⁾ from suppliers representing $\geq 95\%$ of total spend.
- » Grow the proportion of procurement spend with suppliers evaluated and approved against sustainability criteria and risk assessments³⁾.
- » Have zero incidents of illegally or unethically sourced raw materials.

1) Covering: Environment, health and safety, fair employment, human rights, and anti-corruption in accordance with the OECD Due Diligence Guidelines for Responsible Business Conduct.

2) Either by signing our Supplier Code of Conduct or having the same/better standards in their own (Supplier) Code of Conduct.

3) With audits introduced progressively based on our companies' capacity and risk exposure.

Besides the targets set in the Sustainability Roadmap 2030, key expectations on our suppliers are found in our Supplier Code of Conduct.

Requirements for each Pomona company

Each company is expected to:

- » Integrate responsible business conduct and human rights into company policies and management systems.
- » Make the Supplier Code of Conduct publicly available on the company website.
- » Ensure all key suppliers are aware of and have signed off on the Supplier Code of Conduct.
- » Provide easy access to whistle blowing channels for reporting concerns, both internally and for suppliers.
- » Embed sustainability and human rights criteria into procurement processes, including supplier selection, contracts, meetings, and audits.
- » Regularly identify and assess human rights risks in the supply chain, prioritising top Tier 1 suppliers and expanding to Tier 2 as needed.
- » Take necessary actions to cease, prevent, and mitigate adverse impacts, and provide remediation when harm occurs.



From our Supplier Code of Conduct

Background and scope

In line with the Pomona-gruppen's commitment to investing for the long term and having a positive impact, we also make every effort to prevent and mitigate any negative impacts associated with our operations and our value chain.

The Supplier Code of Conduct outlines the policies and practices that define what we stand for as a business group and what we expect our suppliers to adhere to as a condition for doing business with us.

Created with our suppliers in mind, the document is meant to provide clear and actionable guidance on what is expected of any supplier providing services or products to the Pomona Group. We expect our direct suppliers to have similar expectations for their own supply chain.

Expectations:

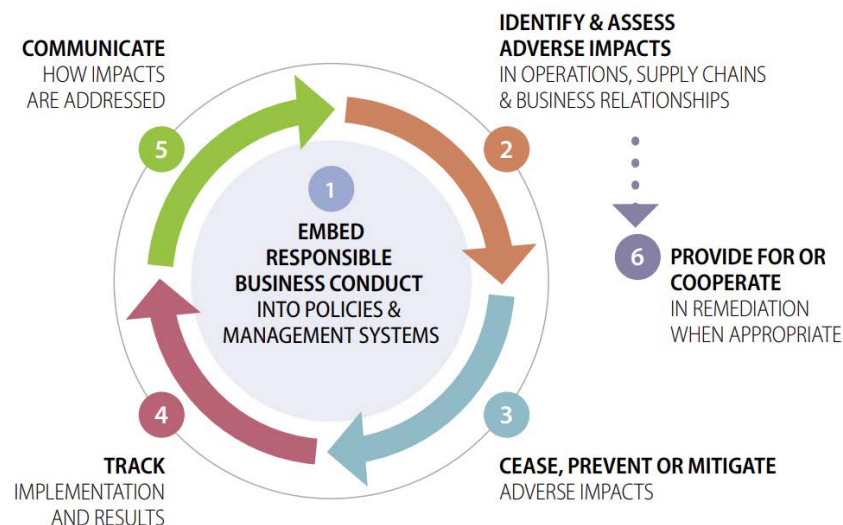
- » **Social Responsibility:** Support human rights, forbid forced labour, slavery, human trafficking, and child labour; provide a healthy and safe work environment; ensure fair wages, humane working hours, and respect for freedom of association and collective bargaining; promote diversity and inclusion; and commit to proper due diligence and regular review of adverse impacts.
- » **Business Ethics:** Zero tolerance for bribery and corruption; compliance with tax, anti-money laundering, and export control regulations; commitment to fair competition; protection of personal data; and responsible use of technology.
- » **Environmental Responsibility:** Regularly monitor and reduce environmental impact, greenhouse gas emissions, waste, water usage, and resource footprint; avoid harmful chemicals and conflict minerals; and support biodiversity restoration.

To access the Supplier Code of Conduct [click here](#).

Sustainability Due Diligence – 6 steps

Pomona-gruppen seeks to follow the principles set out in the OECD¹⁾ Guidelines on Due Diligence. We do this to identify, mitigate and reduce actual and potential adverse impacts on human rights and the environment arising from our operations and in our value chains.

1) Organisation for Economic Co-operation and Development



"We expect our direct suppliers to have similar expectations for their own supply chain."

Key actions and achievements

Pomona's ambition is to lead by example in human rights due diligence, ensuring that all companies and suppliers uphold the highest standards of ethical conduct, fair working conditions, and respect for human rights throughout the value chain.

During 2025, Pomona-gruppen made significant progress in strengthening its approach to human rights across the supply chain.

Key achievements include:

- » Dedicated internal workshops on business and human rights, increasing awareness and competence among management, procurement and sustainability specialists.
- » The launch of a comprehensive knowledge site on practical guidance, resources, and tools for all Pomona companies to support responsible business conduct and human rights due diligence.
- » Clear expectations were established for each company within the group, ensuring a unified and robust approach to human rights in the supply chain.
- » Human rights risk assessments were conducted for each company's top 10 suppliers.
- » A majority of top spend suppliers have committed to our Supplier Code of Conduct.

Sustainable supply chain



Key performance indicators

	2025
Suppliers committed to our Supplier Code of Conduct, % of total spend	68
Suppliers evaluated and approved against sustainability criteria and risk assessments, % of total spend	55
Incidents of illegally or unethically sourced raw materials, count	0

Key actions 2026

To advance Pomona's ambitions for a responsible and sustainable supply chain, each company within the group can take targeted, high-impact actions.

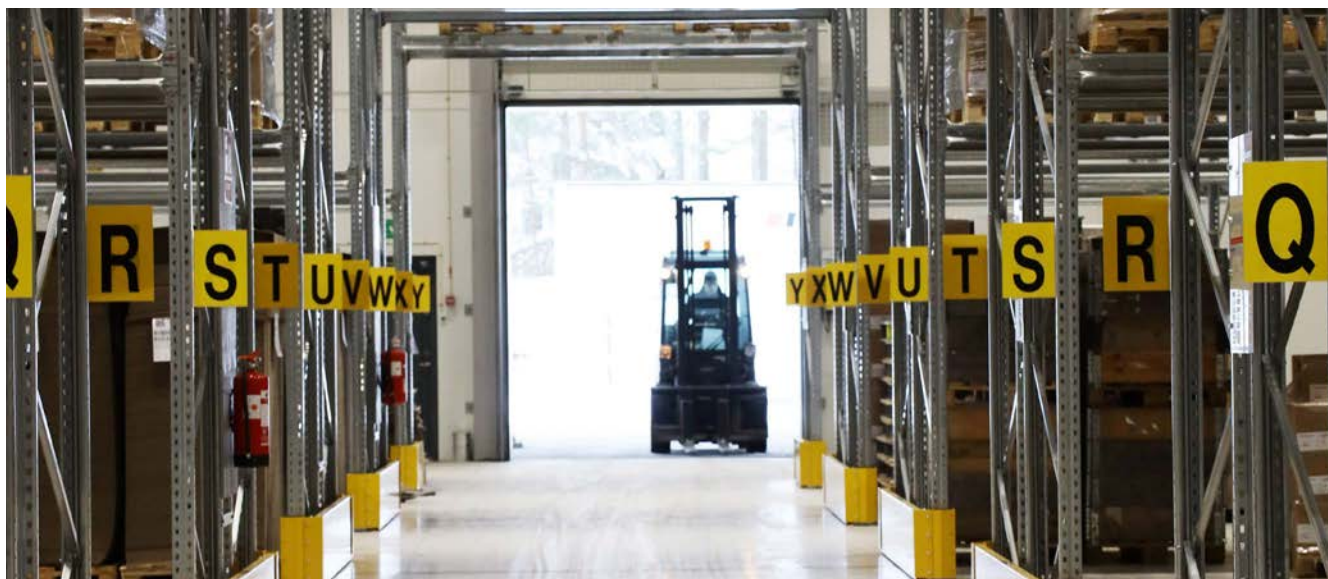
Below are examples of potential measures to take during 2026, to strengthen supplier performance, mitigate social and environmental risks, and support greater transparency and resilience across the value chain:

- » Train all relevant employees on our commitments, practices and challenges related to a Sustainable Supply Chain
- » Embed Sustainability Due Diligence in procurement
- » Prioritise high-risk and high-impact suppliers
- » Ensure Supplier Code of Conduct commitment
- » Assess and audit supplier performance
- » Strengthen regional and ethical sourcing

We take all concerns seriously

We take all reported concerns seriously and want to work with our suppliers to find solutions that we believe match the severity and scale of the reported violation, impact or concern. We follow the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct for dealing with any violations of our Supplier Code of Conduct and we do our best to take the following steps:

- 1) Work in cooperation with relevant suppliers to develop plans to prevent, mitigate and remediate adverse impacts using agreed-upon indicators for measuring improvement.
- 2) Use our leverage to the extent possible to mitigate, prevent and remediate adverse impacts, and cooperate with other actors to create collective leverage if needed.
- 3) For human rights violations, we engage with the rights holders in question to develop corrective action plans.
- 4) Consider disengagement with a supplier after failed attempts to mitigate or remediate material impacts.



The area of sustainable supply chain strongly connects with five of the Sustainable Development Goals:



Ethical business conduct



Ethical business conduct is fundamental to Pomona-gruppen's long-term success, reputation, and ability to create value for all stakeholders. Ethical conduct helps us manage risks, seize opportunities, and foster a culture where everyone feels respected and safe.

Our commitment is clear: we conduct business ethically, even if it means losing business. As a diversified group operating across multiple sectors, our commitment to integrity, transparency, and responsible business practices is essential for building trust with customers, employees, suppliers, and society at large.

"The way we do business is just as important as the results we achieve. We do not tolerate bribery or any other form of corruption, even if it means losing business."

Our commitment

As part of our long-term vision, we have set near-term targets for Ethical Business Conduct, reinforcing our zero-tolerance for unethical behaviour and promoting integrity, transparency, and respect in all relationships. Our approach is guided by Pomona-gruppen *Sustainability Roadmap 2030*.

By 2030, Pomona-gruppen aims to:

- » Ensure that all employees (including part-time employees, contractors, consultants, managers, and board members) have understood and signed the Code of Business Conduct and Ethics.
- » Have zero incidents of bribery, corruption, or other serious ethical violations.
- » Ensure that all supplier invoices are paid within contractually agreed time frames.

Besides the targets set in the Sustainability Roadmap 2030, key expectations on ethical business conduct are found in our Code of Business Conduct and Ethics.

To access the Code of Business Conduct and Ethics [click here](#).

CODE OF BUSINESS CONDUCT AND ETHICS



From our Code of Business Conduct and Ethics

- » We have zero tolerance for bribery and corruption.
- » We avoid conflicts of interest
- » We are good representatives of the Pomona Group and cultivate healthy business relationships
- » We choose like-minded suppliers and business partners.
- » We are committed to fair competition
- » We do not tolerate the facilitation of tax evasion or concealing information from tax authorities
- » We are vigilant in how we conduct financial transactions to protect against money laundering and terrorism financing
- » We regularly monitor our cross-border transactions to ensure compliance with applicable trade sanctions and export control regulations
- » We protect personal data
- » We strive to use digital technology responsibly

Key actions and achievements

In 2025, Pomona-gruppen took important steps to strengthen ethical business conduct across the group and within each company. The Code of Business Conduct, launched in 2024, was clearly communicated to all employees and became an integral part of the onboarding process for new hires. On group level, we provided training materials on bribery, corruption, and ethical dilemmas through our shared knowledge hub, while our different companies continued to ensure our Code of Conduct is part of internal meetings and communication, and implemented processes to ensure internal awareness on how and when to raise concerns and report issues regarding business conduct, including when to use the whistleblowing channels. In addition, business conduct processes for preventing, detecting, and handling incidents of corruption and bribery were reviewed and, where necessary, improved. These efforts have further strengthened ethical awareness and integrity throughout Pomona-gruppen.

Whistleblowing

We want to do everything we can to detect possible irregularities within our organisation at an early stage. Our employees involvement is an important part of that work.

Read more about what is normally classified as a misconduct and how to proceed by clicking here.

<https://whistle.qnister.com/pomonagruppen/en-GB>

Key performance indicators

	2025
Employees having signed the Code of Business Conduct and Ethics, %	83
Incidents of bribery, corruption, or other serious ethical violations, count	0
Reported whistleblower cases, count	8
Confirmed whistleblower cases, count	1

Key actions 2026

In 2026, Pomona-gruppen will continue to promote strong business conduct across the group, with each company expected to take practical, high-impact steps that uphold integrity, prevent misconduct, and build trust. These steps may include:

- » Providing training on our Code of Conduct, including discussions on ethical dilemmas
- » Ensuring everyone knows how to raise concerns and report issues
- » Conducting risk assessments related to bribery, corruption, fraud, and conflicts of interest
- » Actively promoting a speak-up culture throughout daily operations



Maxidoor, hospital in Malmö

The area of ethical business conduct strongly connects with one of the Sustainable Development Goals (SDGs):





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