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ESRS 2 General information

About the Sustainability Report

General basis for preparation of sustainability statement BP-1

Momentum Group's Sustainability Report comprises the Group's sustainability statement under the Swedish Annual Accounts Act and has been prepared in accordance with the European Sustainability Reporting Standards (ESRS) and the EU Corporate Sustainability Reporting Directive (CSRD). Since the EU has not yet approved the digital taxonomies for the ESRS and Article 8, the Sustainability Report has not been tagged in the format specified in Chapter 6, Section 14 of the Swedish Annual Accounts Act.

The Sustainability Report is an integral part of the Administration Report in Momentum Group's Annual Report. The Report encompasses the Parent Company Momentum Group AB (publ) and all operational subsidiaries that were part of the Group during the 2025 financial year. The Sustainability Report was prepared on the same consolidated basis as the financial reporting.

The Sustainability Report is based on the double materiality assessment and Momentum Group's activities in the value chain. Accordingly, the Report encompasses Momentum Group's own operations and, where relevant, activities upstream and downstream in the value chain.

Only the sustainability matters that are deemed to be material to Momentum Group are included in the reporting. For the 2025 financial year, these include ESRS 2 (General information), E1 (Climate change), E5 (Resource use and circular economy), S1 (Own workforce) and G1 (Business conduct).

Disclosures in relation to specific circumstances BP-2

Time horizons

In this Sustainability Report, short-term refers to up to one year, medium-term refers to one to five years and long-term refers to more than five years, unless otherwise stated.

Estimates and uncertainties in the value chain

Momentum Group is a decentralised group with approximately 35 operational subsidiaries that serve various niches. Data in some parts of the reporting, particularly for value chain-related information such as purchased goods, transportation and upstream climate impacts, is based entirely or partly on estimates, assumptions and secondary data sources. Where such data is used, this is indicated under each disclosure or metric in the Report, and a description of the methodology, data sources and any limitations is provided.

In these cases, accepted calculation methods and emission factors were applied in line with current practice. Measurement uncertainty may arise with regard to data quality and supplier-specific information as well as the use of standardised data.

The 2025 reporting comprises the Group's base year for sustainability-related KPIs covering the value chain. After analysing outcomes, data quality and processes during the base year, Momentum Group will prioritise actions to gradually improve accuracy, system support and data collection in the value chain.

Changes compared with previous reporting periods

The 2025 financial year is the first year for which Momentum Group has prepared its Sustainability Report in full compliance with the ESRS. Therefore, comparative data from prior years is presented only where this is deemed relevant and possible. Changes in the structure and content of the Report compared with previous sustainability reporting are mainly due to alignment with the ESRS.

Phase-in of disclosure requirements

Momentum Group has not omitted information for an entire material topical standard. The specific disclosure requirements or datapoints for which the company has chosen to apply the phase-in provisions are set out in the [ESRS index on pages 85–86](#).



Governance

Decentralised governance model

Our watchwords – decentralised responsibility, the will to improve, and simplicity – are embedded in our sustainability work. We have extensive experience in developing industrial companies and well-established processes in place for governing our companies. As an owner, we support our companies in developing their operations and finding solutions without micromanaging.

Simplicity is a central principle for us. We aim for our companies to focus on the sustainability matters where we can have the greatest impact and can make a real difference, and only report to the Group in the areas that are material to us.

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

Overall sustainability governance model

Sustainability governance at Momentum Group is integrated into the Group's overall governance and business model and is based on Group-wide policies as adopted by the Board. Strategic decisions are made at Group level, while the subsidiaries have far-reaching operational responsibility for carrying out sustainability efforts.

Election Committee

In drafting its proposals, Momentum Group's Election Committee applies rule 4.1 of the Swedish Corporate Governance Code as its diversity policy. This entails that the Election Committee based its proposal on the requirement that the composition of the Board is to be suitable taking Momentum Group's operations, stage of development and other circumstances into account. The Election Committee also took into account that the composition of the directors elected by the AGM was to be characterised by diversity and a breadth of qualifications, experience and background.

Responsibilities and composition of the Board

The Board is ultimately responsible for Momentum Group's sustainability governance and adopts Group-wide policies and targets. The Board continuously monitors material sustainability-related risks, opportunities and impacts, and the quality of the sustainability reporting.

Momentum Group's Board consists of five members elected by the AGM, all of whom are non-executive and independent in relation to the company and its management, and none of whom are workers' representatives. 20 per cent

of the Board members are female. The experience, composition and work of the Board is described in more detail in the section [Corporate governance on pages 44, 45 and 48](#).

The Board has delegated responsibility for the operational implementation of the sustainability agenda to the President and is supported in its work by dedicated committees.

- **The Audit Committee** supports the Board in matters related to risk management, internal control and compliance, including quality assurance of the sustainability reporting.
- **The Remuneration Committee** prepares matters related to remuneration principles and incentive programmes, including criteria related to sustainability.

Executive management and Group-wide governance

The President is responsible for the operational implementation of the sustainability agenda and reports regularly to the Board. Group-wide sustainability efforts are coordinated by a steering group led by the President that includes representatives from Group management, including the CFO, the Head of Group Communications and IR, the Head of Group Accounting, the Head of Sustainability and coordinators from Group companies.

Business units and subsidiaries

The business units serve as an important link between the Group and its subsidiaries, supporting the implementation and monitoring of sustainability requirements. The business unit head is usually the Chairman of the Board of the subsidiary in question. Each subsidiary has independent operational responsibility for its sustainability work under the framework set by the Group. The Boards of the subsidiaries are responsible for ensuring that operations are conducted in accordance with Momentum Group's policies and guidelines. Monitoring of sustainability-related targets is a mandatory agenda item at subsidiary Board meetings.

An overview of the overall division of responsibilities for sustainability governance at Momentum Group is presented to the right.

Governance through policies, processes and monitoring

The division of roles and responsibilities for sustainability is formalised in the Board's rules of procedure, the instructions for the President, and the Group's governing policies and guidelines. The Board adopts Group-wide sustainability policies every year.

The Group's governing policies and guidelines are made available to employees on Momentum Group's intranet. Relevant policies are also communicated

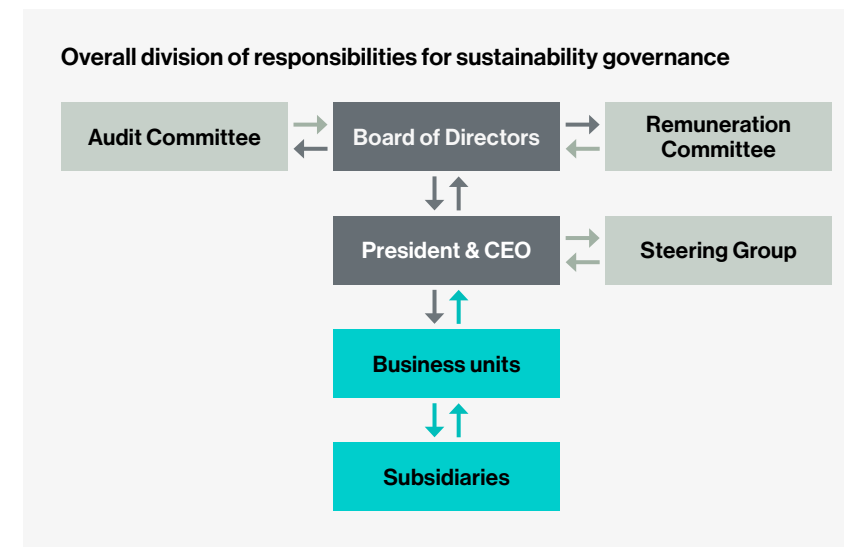
externally on the Group's website. All policies are reviewed annually and adopted by the Board. Every year, the President of each subsidiary certifies that the governance documents have been implemented in the operations. Compliance is monitored through the Group's annual self-assessment, Board monitoring and the auditor's examination.

Momentum Group's overall risks and risk management are described in the section [Risks and risk management on pages 39–42](#). Sustainability risks are included in the Group's risk efforts, and sustainability targets are integrated into the Group's target management and followed up via regular reporting from the subsidiaries.

Oversight of targets and target fulfilment

The Board establishes the Group's overall sustainability targets and monitors target fulfilment annually. The Audit Committee reviews the quality of this monitoring and, when necessary, submits proposals on focus areas for the internal control.

The President is responsible for specifying and integrating the sustainability targets into the Group's strategy and business plans. Target fulfilment is followed up in the annual target scenario process and on a quarterly basis in the Boards of the subsidiaries, and is consolidated at Group level.



Skills and expertise

The Board and management team have a wide range of expertise in corporate governance, risk management and strategic entrepreneurship. This work is supplemented as necessary by internal and external expertise in areas such as sustainability reporting, regulatory compliance, and specific environmental and occupational health and safety issues. The Group-wide sustainability steering group includes functions with sound knowledge in the fields of environment, occupational health and safety, ethics and social responsibility. HR and quality managers in the subsidiaries embed this work locally.

Skills development takes place on an ongoing basis through Board training, management seminars and access to specialist expertise.

Information and sustainability matters addressed GOV-2

Information to the Board, committees and management

Momentum Group's administrative, management and supervisory bodies are continuously informed about sustainability matters through established reporting and monitoring processes. This information includes strategic issues as well as monitoring of targets, risks and regulatory compliance.

Sustainability matters are discussed at least every quarter at scheduled Board meetings and annually in connection with the adoption of Group-wide policies, risk management and sustainability reporting. The Audit Committee addresses matters related to risk management, internal control and quality assurance of the sustainability reporting. The Remuneration Committee addresses sustainability-related remuneration criteria as part of its mandate. At the subsidiary level, sustainability is discussed every quarter at scheduled Board meetings, with sustainability included as a mandatory agenda item.

Integration of impacts, risks and opportunities in decision-making and governance

Material sustainability matters identified in the annual double materiality assessment are integrated into the Group's governance and decision-making.

- **Strategy:** The Board considers sustainability aspects when adopting its long-term strategy and business plans. Sustainability targets are part of the Group's target management and incentive programmes, and are followed up as part of the annual target scenario process.
- **Acquisitions:** Due diligence is carried out in connection with acquisitions, which includes material sustainability aspects, such as environmental impact, work environment and business conduct.
- **Risk management:** Sustainability-related risks are managed under the framework of the Group's overall risk process. A description of risk categories, responsibilities and monitoring is presented in the section [Risks and risk management](#) on page 39.

Sustainability matters addressed in 2025

In the 2025 financial year, the Board, committees and management addressed sustainability-related matters linked to the Group's material impacts, risks and opportunities, as identified in the double materiality assessment. The following matters were addressed during the year, among others:

- Validation of the double materiality assessment.
- Adoption of Group-wide sustainability policies and targets.
- Review and follow-up of risk matrices and risk assessments, including sustainability risks in the supply chain, climate impact and work environment.
- Review and approval of the Group's Sustainability Report and preparations for CSRD and ESRS requirements.
- Monitoring of potential non-compliance with the Code of Conduct, ethics and anti-corruption policies, including the handling of whistleblowing cases.
- Discussions on work environment, health and safety, diversity and inclusion.
- Preparation of incentive programmes that include sustainability targets as part of the remuneration criteria.

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

Momentum Group has integrated certain sustainability-related targets into its incentive systems to ensure that sustainability priorities are part of the Group's long-term value creation and decision-making.

Long-term incentive programmes (LTIP 2024 and 2025)

The primary goal of LTIP 2024 and 2025 is to create additional incentives for increased engagement and performance, strengthen the opportunities for recruiting and retaining key individuals, and align the ownership interests of the participants and the shareholders.

These programmes require participants to make their own investments and are based on the allocation of performance shares. Allocation is based on several performance criteria, with sustainability-related targets accounting for 15 per cent, of which 10 per cent relates to industrial improvements and 5 per cent to the proportion of Code of Conduct-classed suppliers.

The Remuneration Committee prepares proposals for the structure and terms of the long-term incentive programmes. The Board discusses and then submits a proposal to the general meeting, which is the formal decision-making body for the introduction and significant updates of long-term incentive programmes. Further information on LTIP 2024 and 2025 and remuneration principles for senior executives can be found in [Note 4](#) of the Annual Report.

Variable remuneration in subsidiaries

To ensure that sustainability perspectives are embedded throughout the Group, 15 per cent of the variable remuneration for the Presidents of the subsidiaries is linked to the same sustainability criteria as in the long-term incentive programmes. The principles for variable remuneration in subsidiaries are determined at Group level and approved by the Board.

Statement on due diligence GOV-4

The table below lists the disclosures in the sustainability statement that pertain to Momentum Group's due diligence procedures.

Core elements of due diligence	Paragraphs in the sustainability statement
a. Embedding due diligence in governance, strategy and business model	GOV-2, GOV-3, SBM-3 SBM-3: E1, E5, S1, G1
b. Engaging with affected stakeholders in all key steps of the due diligence	GOV-2, SBM-2, IRO-1 MDR-P: SBM-2 S1-2, G1-2
c. Identifying and assessing adverse impacts	IRO-1, SBM-3 IRO-1: E1 SBM-3: E1, E5, S1, G1
d. Taking actions to address those adverse impacts	MDR-A: E1-3, E5-2, S1-3, S1-4 G1-1, G1-2
e. Tracking the effectiveness of these efforts and communicating	MDR-M: E1-4, E1-5, E1-6, E5-4, E5-5, S1-13, S1-14 MDR-T: E1-3, E5-3, S1-5

Risk management and internal controls over sustainability reporting

GOV-5

Momentum Group's sustainability reporting is integrated with the consolidated financial reporting and is subject to the same overall processes for risk management and internal control. Reporting is managed under the framework of established governance models, reporting systems and control structures.

The subsidiaries report sustainability data in the Group's reporting system in accordance with established instructions. The reporting is subject to quality assurance procedures, and data is reviewed according to the same principles as for the financial reporting, with controls at both company and Group level. The ultimate responsibility for the processes is assigned to the CFO and the President, supported by Group accounting and sustainability specialists.

The risk assessment for sustainability reporting focuses on risks that may affect the completeness, quality, comparability and reliability of the reporting, including risks related to data collection, system support, value chain information and the application of new ESRS requirements.

The primary risks related to sustainability reporting were identified in 2025, such as limited access to data in the value chain, limited comparability in new ESRS datapoints, variation in data quality between subsidiaries, and risk of late reporting. The Group has taken various measures to mitigate these risks, such as conducting reviews of new datapoints with the Boards of the subsidiaries, preparing detailed reporting instructions, collecting supplementary external data, establishing a dedicated support page on the intranet, and carrying out preparatory work in dialogue with the company's auditors.

The results of the risk assessments are integrated into the Group's internal control and risk management processes. Risks and risk assessments are followed up on a quarterly basis at subsidiary Board meetings and reported at the same frequency as management reports to the Parent Company's Board. Accordingly, sustainability reporting follows the same control structure and annual cycle as the financial reporting. The Audit Committee conducts an annual review of the risk management process in preparation for the Board's approval of the Annual and Sustainability Report.

Since 2025 is the first year for which Momentum Group is reporting according to the ESRS, particular focus was placed on establishing procedures and controls for new datapoints for which a comparable history is not yet available.

A general description of the Group's risk management and internal control is presented in the sections [Corporate governance](#) on page 47 and [Risks and risk management](#) on page 39.

Strategy

Strategy, business model and value chain

SBM-1

Strategic focus

At Momentum Group, sustainability is an integral part of the business strategy and a prerequisite for the Group's long-term profitability. Our mission – Together for a sustainable industry – and our vision – The customer's best sustainable choice – guide how we develop our offering and how we work throughout the value chain. Our strategy for a sustainable customer offering is based on long-term partnerships, value-adding sales and a deep understanding of customer needs. By collaborating with market-leading suppliers of high-quality products and offering innovative solutions, we help our customers improve their productivity, optimise their processes and achieve their sustainability targets.

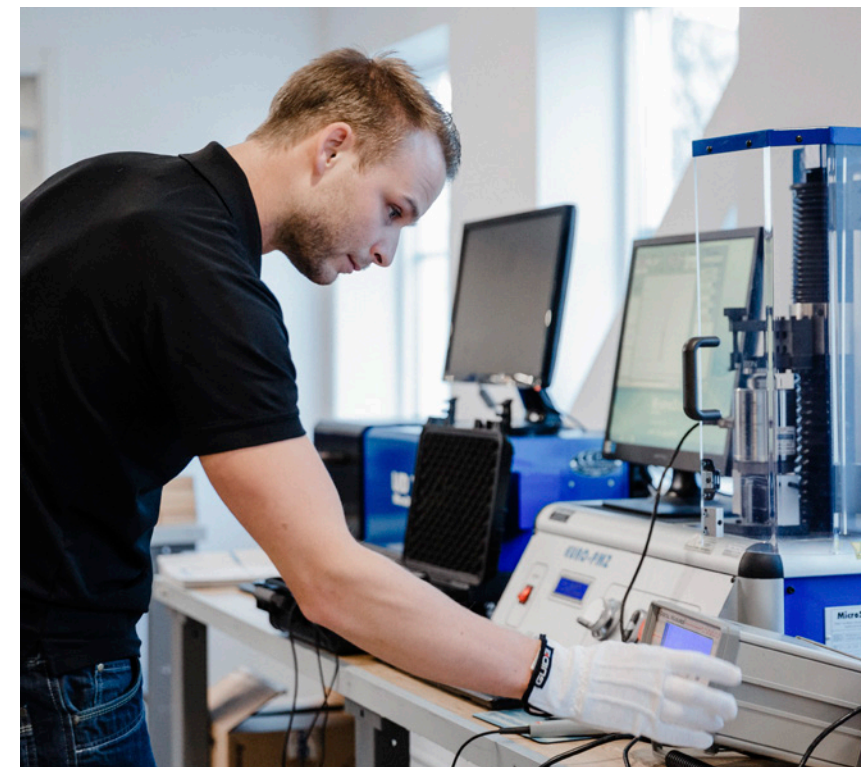
Product and service offering focusing on sustainability

A large part of the Group's operations involves the resale of quality products from leading manufacturers. A small part of the operations consists of proprietary brands, locally processed products and customised assembly. By combining a wide range of products with technical advice, a local presence and high availability, our companies ensure that customers have rapid access to the right products for their critical processes. These components, such as bearings, valves, transmissions, pumps, hydraulic and pneumatic solutions, seals and measurement technology, ensure energy-efficient operations, reduced wear and extended service life in customers' production environments. Our partnerships with quality suppliers and the growing share of suppliers committed to our Code of Conduct mean that requirements can be integrated at all stages.

About 16 per cent of the Group's operations comprise service, repairs and maintenance. This represents a core part of our operations and supports the transition to a more circular economy. Our companies refurbish pumps, engines, ventilation solutions, rotating equipment and other critical systems, and offer troubleshooting, calibration, material testing, installation and training. By extending the service lives of existing equipment, optimising operations and preventing breakdowns, these services help make significant resource savings, reduce our customers' CO₂ footprint and improve their work environment.

Market and customer groups

Momentum Group is active in the Nordic market for industrial components, industrial service and related activities, with Sweden continuing to represent the largest share of the Group's revenue. The customer base primarily comprises industry and industrial infrastructure companies in sectors such as metal and mining, paper and pulp, electricity and heat production, automotive, food, water and sewage, and pharmaceuticals and medical technology. What these



segments have in common is that they involve critical processes based on crucial factors such as reliability, quality and a long-term approach. The after-market accounts for about 90 per cent of sales, meaning that customer needs mainly relate to operational optimisation, maintenance and extending the service life of existing equipment. This creates a stable, economically resilient business with a high share of recurring revenue.

Moreover, several of the Group's largest customer segments are sectors experiencing significant challenges and a high rate of change. For example, increasing demands for energy efficiency and emission reductions in the process industry and energy production are driving demand for quality products with a high level of operational reliability as well as services that reduce waste, energy consumption and unplanned disruptions. Water/sewage and infrastructure have high modernisation needs, thus highlighting the clear demand for sustainable and robust equipment. This creates strong, long-term demand for Momentum Group's offering and consolidates the companies' role as technical advisors and sustainability partners.

Value chain

The Group's value chain extends from indirect suppliers that extract raw materials to end customers in Nordic industry and industrial infrastructure.

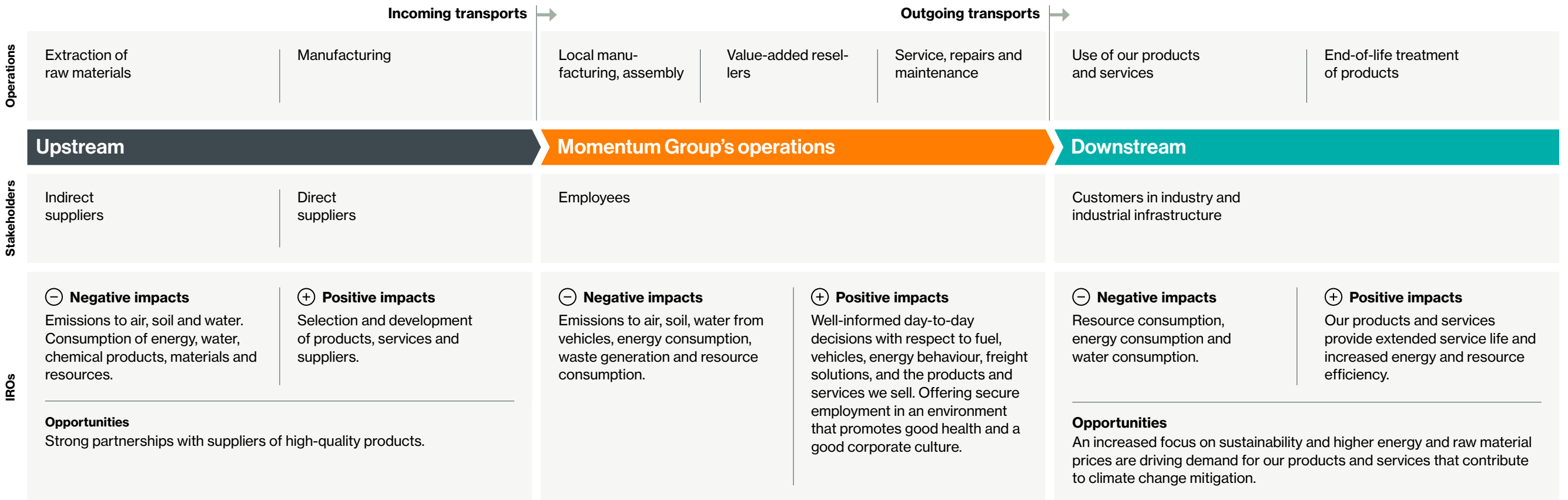
Upstream, we partner with market-leading manufacturers of quality products. Through clear requirements, careful supplier selection and a commitment to our Code of Conduct, we ensure that both products and processes satisfy high quality and responsibility standards. Our role as a local partner provides suppliers with an efficient entryway into the local market, while partnerships allow us to be part of driving improvements in their value chains.

Downstream, we create value by working closely with our customers to help them with their specific needs and challenges, and contribute by generating environmental, workplace, and economic value. Many of our customers operate in sectors such as energy, water and sewage, food, pharmaceuticals, metals and mining – industries that have strict demands for operational reliability, energy efficiency, safety and compliance. With our quality products, technical advice and services, we help customers optimise their processes, reduce their emissions and meet their sustainability targets. High availability, technical expertise and long-term relationships are central parts of our strategy. Our

concept of industrial improvements makes these positive effects measurable and clear to the customer.

Our business model is impacted by factors throughout the value chain – from suppliers' energy consumption and choices of material to customer demands for resource efficiency and life cycle costs. At the same time, these drivers present significant opportunities for us, particularly in circular services, energy-efficient products and modernisation of industrial infrastructure.

[Read more about our business model](#) in the section Strategy on pages 13–20.



Momentum Group's sustainability impact arises throughout the value chain – from suppliers' choices of material and energy consumption to customer demands for energy efficiency, safety and life cycle costs.



Matter	Target	Momentum Group's focus area	Connection to ESRS
E Environment		Reducing climate impact Momentum Group aims to contribute to reduced climate and environmental impact in its own operations and across the value chain. The focus is on reducing greenhouse gas emissions, improving energy efficiency, and promoting resource-efficient solutions. Through products with high energy efficiency and long service life, as well as through service, repair and maintenance, the Group enables customers to reduce their climate impact. In own operations and the supplier base, increased requirements and collaboration are prioritised to drive development in the right direction.	E1 Climate change E5 Resource use and circular economy
S Social		Sustainable workplaces Momentum Group aims to provide safe, inclusive and developing workplaces for all employees. The focus is on strengthening the work environment, health and safety, promoting competence development and ensuring equal opportunities. Through clear requirements, structured follow-up and local responsibility in the subsidiaries, work-related risks are to be prevented and a culture with responsibility, engagement and long-term perspective is to be developed. Sustainable workplaces are a prerequisite for the Group's ability to deliver value to customers and execute its strategy.	S1 Own workforce
G Governance		Sustainable industry Momentum Group endeavours to promote responsible business and sustainable value chains. The downstream focus in the value chain is on business ethics, compliance and active work in the supply chain, for which requirements for codes of conduct, transparency and cooperation are central. The upstream focus in the value chain is reflected in our industrial improvements (see box below).	G1 Business conduct

General sustainability focus

The sustainability framework is built on three general focus areas with clear links to the UN Sustainable Development Goals (SDGs) that the Group has identified as the most relevant and which together thus encompass the Group's material sustainability matters and form the basis for targets, monitoring and reporting.

The Group's sustainability targets and metrics are presented in the relevant sections of the topical ESRS sections.

Industrial improvements

A key means of achieving the vision of being the customer's best sustainable choice is what within the Group is referred to as industrial improvements. Industrial improvements are a method used to demonstrate the value our products and services deliver from a health and safety, environmental and financial perspective. They are carried out in collaboration with the customer and signed off to ensure a shared view of the value created. An industrial improvement documents the customer's needs and presents a solution that improves the working environment, reduces environmental impact and/or generates financial savings or increased profitability.





Interests and views of stakeholders SBM-2

Momentum Group's priority stakeholder groups are employees, customers, partners and owners – groups that we refer to collectively as *Our Four Satisfied Groups*. These stakeholders have the greatest impact on our operations and their views are vital to the development of our strategy, business model and sustainability efforts.

In line with our decentralised business model, most of the dialogue takes place on an ongoing basis in our subsidiaries. Customer meetings, supplier contacts, occupational health and safety activities, and employee dialogues provide a continuous and locally based understanding of needs, expectations, risks and opportunities. These are complemented by annual, Group-wide

stakeholder dialogues conducted in a systematic and structured manner with all priority stakeholder groups.

In summary, the dialogues in 2025 revealed that Momentum Group's strategic focus is well aligned with stakeholder expectations, and that key development areas for the future were also identified. The aggregated results are analysed and serve as input for the annual materiality assessment process, the Group-wide target scenario and risk processes, and the annual review of Group-wide targets and policies. The views also provide guidance for improvements in the subsidiaries.

Momentum Group's priority stakeholder groups

Stakeholder group	How dialogue takes place	Material sustainability topics	How we address needs today	Future focus and actions
Customers	Ongoing customer dialogue, technical advisory, annual stakeholder interviews.	Sustainability is a key factor in supplier selection. Climate impact, circularity, value chain transparency, innovation, working conditions.	Provide products and services that contribute to a sustainable industry. Collaborate with suppliers who share our mission.	Increased value chain transparency, clearer climate data, development of circular solutions and continued focus on documenting value through industrial improvements.
Business partners	Supplier meetings, audits, annual stakeholder interviews.	Responsible business conduct, climate impact, circular economy, transparency, workers in the value chain.	Long-term partnerships, supplier requirements and Code of Conduct, dialogue and collaboration.	Deeper collaboration on climate impact and circularity, increased data sharing and follow-up in the supply chain.
Employees	Employee dialogues, collaboration forums, leadership dialogues, annual stakeholder interviews.	Working environment, health and safety, competence development, work-life balance, sustainability engagement.	Decentralised responsibility, local work environment management, initiatives for competence development and knowledge sharing.	Leadership training, strengthened internal communication and clearer processes.
Owners	Ongoing dialogue with management, investor meetings, annual stakeholder interviews.	Profitable sustainable growth, business ethics, risk management, sustainable supply chains, climate targets.	Focus on business ethics, governance, risk management and integration of sustainability into the strategy.	Development of Scope 3 data, continued focus on governance and transparency in reporting.



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

Momentum Group performed a double materiality assessment ahead of its ESRS reporting for the 2025 financial year. This process included both impact materiality, meaning how the Group's operations impact people and the environment, and financial materiality, which refers to how sustainability-related issues may impact the Group's financial position, performance or prospects.

The assessment showed that the Group's most material matters continue to be found in the areas of climate change, energy, resource use and circular economy, own workforce and business conduct. The assessment integrates both the material impacts identified in the value chain and the financially relevant risks and opportunities that may impact the operations in the short, medium and long term.

Under the framework of the assessment, Momentum Group did not identify any material financial risks that are deemed to require material adjustments to recognised assets or liabilities during the next reporting period. The material financial opportunities identified are expected to have a positive impact on the Group's earnings and cash flow over time, but are not expected to result in any material adjustments to the carrying amounts in the 2026 financial statements.

The diagram and table to the right show Momentum Group's material matters identified in the 2025 double materiality assessment. No new sustainability matters were identified as material compared with 2024, although the following sub-topics were added under S1 Own workforce:

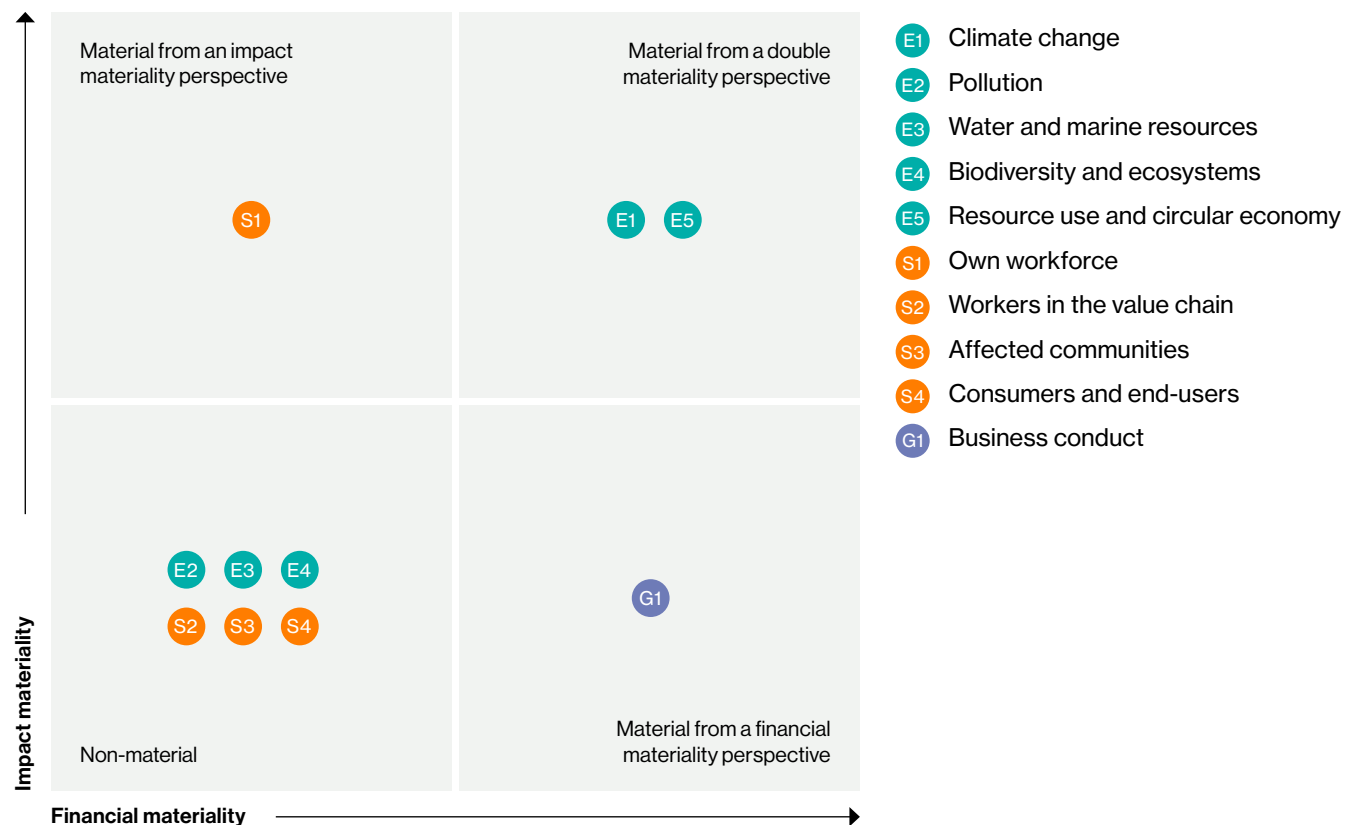
- Working conditions – Work-life balance
- Equal treatment and opportunities for all – Diversity

These matters form the basis for Momentum Group's continued priorities in sustainability and are clearly related to the Group's strategy, business model and value chain.

All material matters, including the material impacts, risks and opportunities (IRO)¹⁾ identified, are presented and further addressed in this Sustainability Report. More detailed information on the Group's material impacts, risks and opportunities is presented under each material topic: E1, E5, S1 and G1. All material impacts, risks and opportunities are subject to the disclosure requirements of the ESRS.

¹⁾ IRO is a key concept in sustainability and materiality assessment. It is used to identify and assess how the company's operations affect the external world, that is to say, people and the environment (impact materiality), and how sustainability risks and opportunities impact the company's operations and performance (financial materiality).

Materiality matrix



ESRS Standard	Sub-topic	Type of IRO	Value chain	Overall description
E E1 Climate change	Climate change mitigation and energy	Negative impact, positive impact and opportunities	⬇️ Ⓜ️ ⬆️	Negative impact on the climate primarily through the purchase of products, transportation and energy use. Positive impact through products and services that reduce customers' climate impact by improving energy and resource efficiency.
E5 Resource use and circular economy	Resource inflows and resource outflows	Negative impact, positive impact and opportunities	⬇️ Ⓜ️ ⬆️	Dependence on significant material resources for the manufacture of products sold within the Group. Contributes to reduced resource use by offering high-quality, long-life products and circular services such as repair and refurbishment.
S S1 Own workforce	Working conditions and equal treatment/equal opportunities	Positive impact	⬆️	Positive impact on the own workforce through secure employment, a good working environment, competence development, and awareness and focus on equal treatment and diversity.
G G1 Business conduct	Corporate culture and supplier management	Positive impact and opportunities	⬇️ Ⓜ️ ⬆️	A strong, values-driven corporate culture and long-term supplier relationships contribute to responsible business conduct, enhanced competitiveness and financial opportunities.

Value chain: ⬇️ Upstream Ⓜ️ Own operations ⬆️ Downstream

Impact, risk and opportunity management

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

The double materiality assessment forms the basis of the Group's strategic sustainability work, risk management and reporting. The aim is to ensure that focus is directed to the areas where the Group has the greatest actual or potential impact on people and the environment, and where sustainability-related risks and opportunities are deemed to have material financial effects.

The first double materiality assessment as required by the CSRD and the ESRS was conducted in 2023. This was followed by annual reviews and verification, with a more comprehensive review to be conducted every three years. The process was refined in 2025 to enhance the relevance and accuracy of the assessments and to further integrate the work into the Group's standard risk management and internal governance processes. A new aspect this year was improved processes for stakeholder dialogues, which aim to further broaden and deepen the understanding of how different stakeholders are impacted by and impact the Group's operations.

This work is led by the Group's steering group, which consists of representatives from Group management, IR/Communications and Group Accounting as well as internal and external sustainability expertise in collaboration with the business areas and subsidiaries. The assessment encompasses the entire Group, including operations acquired during the year, and takes into account both the Group's own operations and impacts upstream and downstream in the value chain, with a particular focus on activities, business relationships and parts of the value chain where the risk of negative impacts is considered to be elevated. The process comprises three main stages: identification, assessment and validation.

Identification

Identification starts with a relevance assessment of all sustainability matters that, according to the ESRS, are to be included in the double materiality assessment. The identification phase includes a mapping of relevant sustainability aspects based on internal and external sources, such as existing risk analyses, stakeholder dialogues, subsidiaries' materiality assessments, environmental aspect assessments and regulatory requirements. Identification encompasses the entire value chain.

Assessment

Assessments are carried out in workshops with participants from all of the business areas and some support functions, and are supplemented with insights from stakeholder dialogues. All relevant sustainability matters (including E2, E3 and E4) are included in the assessment process below.

Impact materiality is assessed on the basis of scale, scope, irremediable character and likelihood in accordance with the ESRS. Scale describes how severe or beneficial the impact is, scope indicates how much of the operations or value chain is impacted, irremediable character shows to what extent the negative impacts could be remediated and likelihood indicates how likely it is that the impact will occur. The assessments are performed for both actual and potential impacts in the short, medium and long term. Negative impacts are prioritised based on severity and likelihood, while positive impacts are assessed based on their magnitude and duration.

Financial materiality is assessed by analysing how identified sustainability matters could impact Momentum Group's business, risk profiles and financial earnings. The process looks at risks and opportunities that may arise from sustainability-related factors, such as climate change, resource supply, skills supply or changing regulatory requirements. The assessment is based on the likelihood of risks or opportunities arising and their potential impact on the Group's financial earnings (EBITA). These assessments are integrated into the Group's overall risk management.

Thresholds

A maximum value of 55 points for negative impacts and 40 points for positive impacts is used for impact materiality. An impact is considered material when it exceeds 50 per cent of the maximum value, meaning at least 28 points for negative impacts and at least 21 points for positive impacts. The thresholds are based on ESRS guidance for assessing severity and likelihood and on Momentum Group's established processes for risk analysis. This ensures that only those sustainability matters where the Group has a material actual or potential impact are included in the reporting.

A five-point scale for likelihood and a five-point scale for impact, expressed as potential impact on EBITA, are used for financial risks and opportunities. These are combined to provide a maximum value of 25 points. Risks and opportunities are classified as material when they score at least 13 points, which is more than 50 per cent of the maximum value. This means that only those risks and opportunities that are deemed to have a material financial effect are reported in accordance with the ESRS.

Validation

In the 2025 annual review, which was carried out using the same methodology as the initial assessment, the steering group analysed all steps of the double materiality assessment together with external experts, and made adjustments where necessary. The results of the assessment are presented to and validated by the Board of Momentum Group.

An integral part of Momentum Group's current risk process

The double materiality assessment is an integral part of Momentum Group's work on due diligence, risk management and strategy. The results are used to monitor impacts, update risk assessments, and develop actions to reduce negative impacts or enhance positive ones.

The sustainability-related risks identified in the double materiality assessment are used as input for the Group's standard risk management process and are subsequently managed under this framework. A general description of Momentum Group's risk management and risk process is presented in the section [Risks and risk management](#) on page 39.

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

The choice of ESRS and disclosure requirements included in Momentum Group's Sustainability Report is based directly on the results of the Group's double materiality assessment. Only those matters that exceed one of the above thresholds, either for impact or financial materiality, result in ESRS requirements in the Sustainability Report. An analysis was subsequently carried out to identify which ESRS disclosures are consistent with the results of the completed assessment.

For a full list of disclosure requirements covered by the sustainability statement see the [ESRS index](#) on pages 85–86. A list of [Datapoints derived from other EU legislation](#) can be found on pages 87–88.

Environment

General information

- ESRS 2 General information

E

Environment

- E1 Climate change
- E5 Resource use and circular economy
- Taxonomy reporting

S

Social

- S1 Own workforce

G

Governance

- G1 Business conduct

Appendix

- ESRS index
- Datapoints derived from other EU legislation

E1 Climate change

Momentum Group’s climate impact mainly arises upstream in the value chain due to the manufacture and transportation of purchased goods. The impact from the Group’s own operations mainly arises from the vehicle fleet. The Group’s products and services contribute to positive climate impacts for customers based on energy efficiency improvements, extended equipment service life and circular solutions. The focus of our climate activities is to reduce direct emissions from the vehicle fleet, improve the energy efficiency in our premises and develop offerings that help reduce climate impact in the customer and supply chain.

Strategy

Transition plan E1-1

In 2025, Momentum Group expanded its climate calculations to include the material categories under Scope 3. The figures presented for 2025 represent the base year and will form the basis for any future transition plan.

Momentum Group had not adopted a formal transition plan in accordance with ESRS E1-1 as of the end of the reporting period. The climate calculations strengthen the Group’s decision-making basis and enable monitoring over time. If conditions change, these can be incorporated into future strategic assessments, including the need for a transition plan.

Material IROs (E1)

Sub-topic	Type of IRO	Value chain	Description of IRO	Actions and strategic linkage
Climate change mitigation	Negative impact	⬇️ Ⓜ️ ⬇️	Climate impact from emissions related to the production of purchased products, transportation in the value chain and own vehicle fleet.	Drives initiatives related to supplier requirements and dialogue, logistics optimisation and more efficient transport set-ups, as well as transition of the vehicle fleet (electrification/HVO) and governance of travel and transport choices.
	Positive impact	Ⓜ️ ⬆️	Design – Products and services that extend the lifespan of customer equipment and improve energy and resource efficiency.	Supports the strategy of “the customer’s best sustainable choice”: focus on quality products, the right product for the right application, and refurbishment that extends lifespan and reduces the need for new production.
	Positive impact	⬆️	Use – Products and services that can deliver measurable reductions in customers’ climate impact through more efficient operations and energy efficiency.	Linked to the development of the offering and ways of working to demonstrate customer value, as well as prioritisation of products and services that enable energy efficiency improvements for customers.
	Opportunity	Ⓜ️	Revenues from products and services with climate-positive characteristics can provide financial upside.	Strengthens the focus on growth in sustainable offerings, commercialisation of solutions that reduce customers’ emissions, and increased focus on packaging, measuring and selling climate and energy efficiency value.
Energy	Negative impact	⬇️ Ⓜ️ ⬇️	Energy consumption in own facilities, energy use in upstream manufacturing and downstream use.	Drives measures for energy-efficient operations and an increased share of fossil-free electricity in own contracts, as well as dialogue with suppliers on energy sources and more efficient flows. Also linked to the focus on energy-efficient products.
	Positive impact	⬆️	Energy savings through the design of services and the selection of product and service offerings that deliver energy gains for customers.	Linked to the strategy to develop service offerings and advisory that optimise operations and reduce energy demand, as well as selection of products with high efficiency and long lifespan.
	Positive impact	⬆️	Energy savings through the use of products and services by customers.	Supports prioritisation of offerings that enable energy efficiency improvements, as well as ways of working to identify and document industrial improvements for customers.
	Opportunity	Ⓜ️	Increased business opportunities from energy-saving products and services, as well as cost savings through long-term renewable energy sources and energy efficiency.	Linked to both cost control (energy as an operating cost) and growth in energy-efficient solutions through proactive energy efficiency, an increased share of fossil-free energy in own contracts, and strengthened sales focus on customer value through energy savings.

Value chain: ⬇️ Upstream Ⓜ️ Own operations ⬆️ Downstream

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

ESRS 2

SBM-3

Climate change is one of Momentum Group's most material topics in terms of both impact and financial materiality. The Group's main climate impact arises upstream through emissions from the manufacture of the products it buys and sells, and from transportation in the value chain. Emissions from the vehicle fleet are the dominant source in the Group's own operations. At the same time, the Group's offering contributes to material positive impacts downstream in the value chain by extending the service life of customer equipment and enabling energy efficiency improvements.

Identified climate-related financial risks include compliance with increasing regulatory requirements and stricter product standards, rising transportation costs and future CO₂ pricing. None of these risks have been classified as material. The material opportunities are mainly linked to rising demand for products and services that reduce energy consumption and negative climate impact, which strengthens the Group's value proposition.

Momentum Group's overall strategic focus – working with market-leading suppliers, offering products and services that reduce customers' energy consumption, and transitioning to a more sustainable vehicle fleet – is directly affected by the identified impacts, risks and opportunities. The Group has not made any changes to its strategy as a result of this year's assessment since the results are consistent with previous years and thus with the Group's strategy.

The company believes that the Group's business model is robust in relation to identified climate-related risks. The Group's resilience is strengthened by its decentralised business model and by a product and service portfolio with a clear link to energy efficiency and industrial improvements, which also creates a platform for capitalising on climate-related business opportunities. Some exposure to increased regulatory requirements and cost-related pressures has been identified in the short term, but these are considered manageable under the Group's existing governance and risk management framework.

Momentum Group has established processes for strategic monitoring and risk management that mean the strategy and business model can be adapted if conditions change. Any trends in climate-related risks or opportunities that are deemed to affect the Group's long-term value creation may be considered in strategic decisions, investments, choices of suppliers and the development of the Group's offering.

Impact, risk and opportunity management

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

ESRS 2

IRO-1

Climate-related impacts, risks and opportunities are identified and assessed under the framework of Momentum Group's annual double materiality assessment process and the standard risk process. The assessment is based on the principle of double materiality and encompasses both the impact of the Group's operations on the climate, mainly through GHG emissions, and the potential impact of climate change and the climate transition on the Group's operations, assets, supply chains and customers. Overall, no climate-related risks were deemed to be material in the final risk analysis for 2025. Examples of identified risk areas include:

- Physical risks, such as extreme weather, heat waves, floods, disruptions to transportation and logistics, energy shortages, and rising insurance costs.
- Transition risks, such as new climate-related regulations in the EU, changing customer demands, technological advances, and rising energy and emissions costs.

The risk analysis revealed that the physical risks are currently limited for the Group as a whole, although some subsidiaries may be affected locally. The transition risks are mainly considered to be related to regulatory compliance, reporting requirements and changing market expectations, but have not been identified as material at the Group level.

Climate-related opportunities are analysed in parallel and are expected to arise in the future with regard to both potential (necessary) transitions and future climate change. Identified opportunities include:

- higher demand for energy-efficient products, components and services,
- strengthened market position based on a sustainability profile and climate data supporting customers' reporting requirements,
- development of business models in service, maintenance, circular flows and life cycle extension.

Momentum Group believes that its business model is robust and that the most material climate-related matters for the Group at present are linked to business opportunities rather than material risk exposure.

Use of climate scenario analysis

Momentum Group is now in its first reporting period according to the CSRD and the ESRS, and during the year prioritised establishing and refining processes for identifying and assessing material sustainability matters, risk management and data collection. The Group has already established risk management processes based on each subsidiary's risk analysis, of which sustainability risks, including climate risks, are an integral part.

No formal resilience analysis under ESRS E1, including a climate scenario analysis, was carried out during the reporting year. Considering that the standard risk process did not identify any material climate-related risks at Group level, and taking into account the Group's business model and geographic exposure, Momentum Group has made the assessment that climate-related risks are primarily relevant in the long term. Consequently, conducting a formal resilience analysis, including a climate scenario analysis, has not been deemed proportionate for the current reporting year.

Momentum Group is monitoring the regulatory developments in the ESRS, and intends to reassess the need for a climate scenario analysis in future reporting periods. In addition to the double materiality assessment, potential climate-related risks identified will continue to be managed under the Group's standard risk management process.

Policies related to climate change mitigation and adaptation

E1-2

Momentum Group has established a framework of policies and guidelines that govern the Group's efforts to limit climate impact. These policies encompass both the Group's own operations and the value chain, centring on suppliers, transportation, products and skills.

Momentum Group's policy framework highlights the responsibility to mitigate climate change. The Group's **Environment and Quality Policy** stipulates that sustainability is an integral part of the business operations. The policy emphasises reducing emissions through, for example, efficient transportation and high-quality products. The Environment and Quality Policy ensures that the Group endeavours to reduce emissions, conserve resources and promote circularity. The **Code of Conduct** (internal) and **Supplier Code of Conduct** (external) reinforce this by requiring both the Group's own operations and the supply chain to seek to reduce carbon and other GHG emissions, comply with internationally recognised guidelines, including the UN Universal Declaration of Human Rights, the ILO Core Conventions and the OECD Guidelines for Multinational Enterprises, and contribute to sustainable development. The guidelines for company cars is a specific example whereby emission limits and incentives for electric cars reduce the Group's direct climate impact.

Regarding energy efficiency, the policy framework states that the Group is to strive to minimise resource and energy consumption, for instance, through efficient transportation, high-quality products and services, and systematic improvements. The Supplier Code of Conduct also requires suppliers to engage in work related to energy efficiency, increase the use of renewable energy, and implement other actions that contribute to reduced energy consumption throughout the value chain.

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

Momentum Group's climate actions encompass its own operations as well as relevant parts of the value chain and are implemented in line with the Group's decentralised business model. This means that actions are planned and implemented locally in the subsidiaries, adapted to the nature of the business, technical conditions and customer requirements, under the framework of Group-wide guidelines.

Several climate-related actions were implemented in 2025, while additional initiatives were launched or are planned for the next few years. This work focuses on reducing direct emissions in the Group's own operations, enhancing energy efficiency and contributing to emission reductions at the customer and supply chain level.

Scope 1 – Transition to fossil-free fuel

A priority Scope 1 action area is the transition of the company car fleet, where short-term measures include governing guidelines and choice of fuel, while medium-term measures are being gradually implemented as the vehicle fleet is renewed. A Group-wide guideline was introduced in 2025 under which new company cars must not exceed a Worldwide Harmonised Light-Duty Vehicles Test Procedure (WLTP) value of 50 g CO₂/km. Several subsidiaries already have a high share of electric and plug-in hybrid vehicles, while others are transitioning as existing leases expire.

Several companies are using fossil-free fuels to reduce emissions from existing vehicles when electrification is not yet possible, mainly HVO as a short-term transitional solution. Coordinating customer visits and travel is increasingly being used by several companies to reduce the number of km driven.

The Group's emissions from company cars have gradually decreased in recent years¹⁾ due to a combination of electrification, fossil-free fuels and the new vehicle guidelines. The full effect of the guidelines will be achieved over time as the vehicle fleet is renewed.

Scope 2 – Use of fossil-free energy and energy efficiency

Under Scope 2, Momentum Group is focusing on increasing the share of fossil-free energy and implementing energy efficiency measures, including short-term efforts such as energy efficiency enhancements in its own operations and medium-term efforts involving the gradual transition to fossil-free electricity. As part of the Group's target management activities, the aim is for the companies that have control over their contracts to choose only fossil-free electricity. During the year, several subsidiaries implemented local energy efficiency

¹⁾ 2022–2024. The outcome for 2025 cannot be compared with previous years since the 2025 calculation method was adapted to the ESRS.

measures, such as switching to LED lighting, demand-controlled ventilation and heating, installing motion detectors, and more efficient processes in workshops and production environments.

A Group-wide energy audit was initiated in the second quarter of 2025, covering all operations in Sweden, where the majority of the Group's own energy consumption takes place. The audit aims to identify additional energy efficiency measures and potential energy savings, which are expected to gradually help to reduce Scope 2 emissions.

Scope 3 – Industrial improvements

Momentum Group's products and services help reduce climate impacts for customers based on higher energy efficiency, extended service life and circular solutions. The improvement for the customer takes place in the short and/or medium term, depending on the measure. Examples of measures include replacing engines with more energy-efficient models, optimised belt drives and higher performance efficiency. Our workshops promote a circular economy by repairing and refurbishing customers' products, reducing the need to manufacture new products and thus lowering the climate impact.

Industrial improvements were introduced as a Group-wide target in 2024. In 2025, several companies pursued a structured process to integrate industrial improvements into their sales and service processes. In parallel, procedures and tools are being developed to measure and document customers' energy efficiency improvements and climate benefits.

Scope 3 – Supply chain

Momentum Group has clear expectations for climate and environmental work in the supply chain through its Supplier Code of Conduct, which includes measures to reduce emissions, increase the use of renewable energy and work on circular solutions. These efforts in the supply chain are long-term in nature, and are being implemented gradually through dialogue, follow-up and collaboration with suppliers.

During the year, Momentum Industrial continued its in-depth collaboration with suppliers on climate impact, product data and circularity. Dialogue and follow-up take place regularly and are adapted to risk, volume and geographic location. Several companies are also working on streamlining logistics flows by coordinating deliveries and direct deliveries from supplier to customer. When choosing transportation solutions, many of our companies decide in consultation with their customers to prioritise suppliers that use fossil-free or energy-efficient alternatives when this can be combined with delivery reliability and overall financial viability. This strengthens the transition by moving away from fossil fuels in transportation in the short and medium term.

The Group's largest climate impact is in Scope 3, category 1 (purchased goods and services), which is largely outside the Group's direct control. Therefore,

efforts to strengthen access to reliable climate data from suppliers is a priority but remains challenging.

Resources and implementation

Investments in electric vehicles, fossil-free fuels and energy efficiency improvements depend on the availability of competitive alternatives and coordination under framework agreements. Energy efficiency in leased premises is, to a certain extent, dependent on the actions and solutions of landlords, while implementation in the supply chain depends on the suppliers' own resources and ability to transition. Dialogue, monitoring and collaboration are thus key tools in this endeavour.

The CapEx reported according to the EU Taxonomy mainly relates to leases of passenger and company cars within regular investment cycles. These investments do not constitute separate climate-related investment projects, which is the reason for the lack of specifically reported CapEx linked to climate action in this section.

Future emission reductions

Momentum Group has not set any quantified targets, transition plans or forecasts for future emission reductions. The 2025 reporting aims to establish a base year for the Group's climate impact. For this reason, no estimates of expected future emission reductions are provided.



Metrics and targets

Targets related to climate change mitigation and adaptation E1-4

Momentum Group's overall aim is to reduce the climate impact throughout the value chain. Our work is based on the Group's Environmental Policy, and we are addressing the climate issue both by reducing the direct emissions generated by our own operations and by influencing the indirect emissions that arise in other parts of the value chain – from suppliers to customer use of our products and services. Momentum Group shares the ambition to mitigate climate change in line with the goals of the Paris Agreement. In 2025, the Group prioritised esta-

blishing climate calculations for Scopes 1, 2 and 3, which serve as the base years for climate reporting. In the future, we plan to evaluate the introduction of quantified long-term climate targets or forecasts for future emission reductions.

We are currently working with three overall targets linked to climate impact. These targets are not set on the basis of quantified scientific target models, but are based on internal control measures, operational monitoring and the principle of continuous improvement.

Target Reduce emissions from the vehicle fleet

The use of company and service vehicles corresponds to our direct emissions linked to Scope 1 and 2 transportation (E1-6). The aim is to reduce emissions, measured in g CO₂eq per km driven. Comparative figures for previous years are not comparable due to alignment with the ESRS. Accordingly, the base year for the target is 2025. The base value is the Group's average emissions from the vehicle fleet during the base year, measured in g CO₂eq per km driven.

Outcome 2025 **123** g CO₂eq per km driven

Methodology and assumptions

Monitoring of the target is based on the calculation of emissions from the Group's vehicle fleet reported in g CO₂eq per km driven. The methodology, data sources and assumptions for the calculation are presented in section E1-6.

Target Increase the proportion of fossil-free electricity

Our target is to increase the proportion of fossil-free electricity in the Group's total energy consumption, with the aim of having 100 per cent fossil-free electricity in all subsidiaries for the electricity contracts we have control over. Comparative figures for previous years are not fully comparable due to alignment with the ESRS. Accordingly, the base year for the target is 2025. The base value is the proportion of fossil-free electricity in the Group's total electricity purchases during the base year.

Outcome 2025 **97%** fossil-free electricity

Methodology and assumptions

Monitoring of the base value is based on the calculation of the proportion of fossil-free electricity in the Group's total electricity purchases for the electricity contracts we have control over. The methodology, data sources and assumptions for reporting the Group's total energy consumption and electricity mix are described in section E1-5.

Target Increase no. of proven industrial improvements

Through our offering, we have the opportunity to help reduce our customers' emissions and enhance resource efficiency in industry. We demonstrate this through documented industrial improvements that are signed off by the customer, and aim to continuously increase this number. In 2025, our subsidiaries completed 939 (686) new industrial improvements, 72 per cent of which led to some form of environmental saving for customers.

[More about industrial improvements on page 57.](#)

Outcome 2025 **939** new industrial improvements

Methodology and assumptions

Monitoring is based on internally documented industrial improvements that have been signed off by the customer. The target is qualitative in nature and is based on the principle that each verified improvement generates a positive contribution compared with the previous solution. No fixed quantitative or emission target has been determined since the scale and impact of the improvements varies depending on the customer's operations, technical conditions and investment decisions. The target applies to customers in the value chain (Scope 3) and refers only to improvements in which Momentum Group had an active role.



Energy consumption and mix E1-5

A new methodology for energy data collection and analysis was introduced in 2025. This methodology is being applied for the first time, which means that this year's results are not fully comparable with previous years' reporting.

Of the total energy consumption from fossil sources, 73 per cent relates to fuel consumption in company and service vehicles and 27 per cent to purchased energy. The proportion of energy consumption for which Momentum Group has its own contracts is 49 per cent. The remainder relates to premises where energy is procured by the landlord and thus is not included in the reporting of energy consumption and mix.

97 per cent of the energy purchased for electricity use is fossil-free. Renewable energy accounts for approximately 48 per cent of Momentum Group's total energy consumption. Energy for charging electric vehicles was allocated between renewable and fossil energy in accordance with the Nordic residual mix.

To calculate energy intensity under the ESRS, activities were classified according to NACE Rev. 2.1. All companies, except for a small operation in the subsidiary Items that does not have any energy consumption, belong to sectors defined under the ESRS as activities in high climate impact sectors. The classification primarily relates to section G (wholesale and retail trade) and section C (repair and maintenance of machinery and equipment). Energy consumption is mainly related to premises, warehouses, workshops and service vehicles, rather than to energy-intensive manufacturing.

Energy consumption and mix, MWh	2025
Fuel consumption from coal and coal products	–
Fuel consumption from crude oil and petroleum products	2,807
Fuel consumption from natural gas	–
Fuel consumption from other fossil sources	–
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	1,043
Total energy consumption from fossil sources	3,850
Share of total energy consumption from fossil sources (%)	47
Total energy consumption from nuclear sources	449
Share of total energy consumption from nuclear sources (%)	5
Fuel consumption from renewable sources	509
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	3,452
Consumption of self-generated renewable energy other than fuels	–
Total energy consumption from renewable sources	3,961
Share of total energy consumption from renewable sources (%)	48
Total energy consumption	8,260
Total energy consumption from activities in high climate impact sectors	8,260
Energy intensity per net revenue	
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/net revenue, MSEK ¹⁾)	2.7

Methodology and assumptions

Energy consumption and mix are based on information from contractual agreements with the Group's own energy suppliers. The percentage of energy consumption that falls under the Group's own contracts is 49 per cent; the remainder are contracts via landlords over which Momentum Group does not have control and thus are not included in the reporting of the energy mix.

The calculations and assumptions made are the same as those applied in E1-6 Gross GHG emissions. For district heating, assumptions were made about the proportion of fossil and renewable energy based on an average of suppliers for which companies in the Group have signed agreements for district heating in each country.

¹⁾ Refers to the Group's total net sales derived from Note 3 in the Annual Report.

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

Momentum Group carried out a full emissions inventory in accordance with the recommendations of the GHG Protocol for the first time in 2025. The inventory represents the Group's 2025 base year for climate reporting under the ESRS and includes gross Scopes 1, 2 and 3 GHG emissions as well as total GHG emissions. Reported emissions are presented in tons of carbon dioxide equivalent (tCO₂e).

The results show that the Group's climate impact essentially arises in the value chain (Scope 3). The dominant category is purchased goods and services, which reflects Momentum Group's business model as a retailer and service partner with limited production of its own. Direct emissions from the Group's own operations (Scope 1) and indirect emissions from purchased energy (Scope 2) comprise a smaller part of the total.

Explanation of the table, material categories and boundaries

Scope 1 – direct emissions from own operations

Scope 1 refers to direct GHG emissions from sources under the control of the Group. For Momentum Group, this mainly consists of fuel consumption in company and service vehicles (diesel, gasoline and HVO100) and, where applicable, other direct emission sources in the operations. Momentum Group does not have any operations subject to regulated emissions trading systems (ETS). Thus, the proportion of Scope 1 emissions covered by ETS is 0 per cent.

Scope 2 – indirect emissions from purchased energy

Scope 2 refers to indirect emissions from purchased and consumed energy (electricity and, where applicable, heat). Emissions are reported using both location-based and market-based methods. Market-based reporting includes contractual instruments linked to the purchase of electricity. In 2025,

Momentum Group purchased renewable electricity corresponding to a significant share of its total electricity consumption, a large part of which was linked to guarantees of origin (GoO), contributing to a marginal difference between location-based and market-based reporting.

Scope 3 – indirect emissions from the value chain

Scope 3 covers other indirect emissions upstream and downstream in the value chain. For Momentum Group, the largest item by far is category 1 (purchased goods and services), which is due to the fact that the Group sells industrial components and technical products where the climate impact mainly arises in the raw material and manufacturing stages (particularly material-intensive products). Other reported Scope 3 categories are smaller but are included since they provide a more comprehensive overview of impacts related to energy, transportation, travel, commuting and energy consumption in leased premises where the Group does not have control over the energy contracts and where operational control is not deemed to exist.

Excluded Scope 3 categories

The following categories have been excluded since they were deemed to have no relevance or limited impact in relation to the reported categories:

- Category 2 (Capital goods) and Category 5 (Waste): the Group has limited own production, which means the categories are assumed to have a very low impact.
- Category 9 (Downstream transportation): the majority of transportation is reported in category 4; other activities are deemed to have a very low impact.
- Category 10 (Processing of sold products) and Categories 13-15 (Downstream leased assets, Franchises, Investments): since there are no activities in these categories, they are not deemed relevant.
- Category 11 (Use of sold products): deemed relevant for some energy-intensive products, but there is not adequate activity data for 2025 to perform a relevant calculation; the ambition is to include the category in future inventories with more specific data.
- Category 12 (End-of-life treatment of sold products): this category is expected to have a low impact compared with the other categories.

Momentum Group GHG emissions

	Base year 2025		Base year 2025
Scope 1 GHG emissions		Total GHG emissions	
Gross scope 1 GHG emissions (tCO ₂ e)	699	Total GHG emissions (location-based) (tCO ₂ e)	176,597
Share of scope 1 GHG emissions from regulated emission trading schemes (%)	0	Total GHG emissions (market-based) (tCO ₂ e)	176,609
Scope 2 GHG emissions		Biogenic emissions¹⁾	
Gross location-based scope 2 GHG emissions (tCO ₂ e)	351	Scope 1 (tCO ₂)	124
Gross market-based scope 2 GHG emissions (tCO ₂ e)	363	Scope 2 (tCO ₂)	1,273
Significant scope 3 GHG emissions		Scope 3 (tCO ₂)	1,545
Total gross indirect scope 3 GHG emissions (tCO₂e)	175,546	GHG intensity per net revenue²⁾	
1. Purchased goods and services	172,769	Total net revenue according to the Group's financial statements, MSEK	3,097
3. Fuel- and energy-related activities (not included in scope 1 or 2)	286	Total GHG emissions intensity (location-based) per net revenue (tCO ₂ e/MSEK)	57
4. Upstream transportation and distribution	314	Total GHG emissions intensity (market-based) per net revenue (tCO ₂ e/MSEK)	57
6. Business travel	171		
7. Employee commuting	959		
8. Upstream leased assets	1,047		

¹⁾ Biogenic emissions are not included in the gross emissions reported above.

²⁾ Net revenue used in the calculation corresponds to reported net revenue in accordance with IFRS 15 and has not been adjusted.

Methodology, assumptions and data sources

The GHG inventory was carried out in accordance with the GHG Protocol Corporate Standard (2004), Scope 2 Guidance (2015) and the Corporate Value Chain (Scope 3) Standard (2011). The reporting includes CO₂, CH₄, N₂O, HFC, PFC, SF₆ och NF₃ and conversion to CO₂eq took place using a 100-year time horizon global warming potential (GWP).

The reporting was prepared on the same consolidated basis as the financial reporting. Consolidation is based on the principle of operational control. The Group has no joint ventures, associated companies or unconsolidated subsidiaries over which it has operational control and which affect the reporting of GHG emissions.

No significant changes to the organisational structure or value chain occurred during the year. No information has been collected from units with different reporting periods. No carbon removals, offsets, emission credits or carbon credits were included in the calculations.

The calculations are based on a combination of primary data and secondary emission factors. The percentage of emissions calculated with supplier-specific primary data is about 0.2 per cent. Emission factors were selected from internationally recognised databases and supplier-specific sources where available. Proxy factors representative of geographic regions or sectors were used if specific factors were unavailable. The calculations and compilations were performed in Excel.

The Scope 3 calculations, in particular category 1 (purchased goods and services), are partly based on modelling of material content and average emission factors, which entails inherent uncertainty.

Scope 1

Scope 1 encompasses direct emissions from sources under the Group's control, mainly mobile combustion in company and service vehicles. The calculations are based on mileage and fuel consumption for diesel and petrol vehicles as well as specific data for the amount of fuel used in hybrid vehicles and HVO100. Upscaling took place based on known coverage rates and average consumption if complete fuel data was unavailable. The reduction obligation in Sweden in 2025 was taken into account by assuming average blending of renewable fuels. Biogenic CO₂ emissions are reported separately from gross emissions.

Scope 2

Scope 2 encompasses indirect emissions from purchased and consumed energy in premises where the Group companies have energy contracts and electricity consumption for charging electric and hybrid vehicles. Emissions are reported using both location-based and market-based methods.

Location-based reporting is based on average emission factors for relevant electricity mixes and supplier-specific data for heat where available. Market-based reporting includes contractual instruments linked to the purchase of electricity, including guarantees of origin, while the remainder of electricity is reported according to a residual mix.

52 per cent of purchased energy has contracts with environmental attributes. For district heating, assumptions were made about the proportion of fossil and renewable energy based on an average of suppliers for which companies in the Group have signed agreements for district heating in each country. These were not included in energy with contracts with environmental attributes. It has been assumed that Momentum Group has not purchased energy with stand-alone certificates.

Electricity consumption for hybrid vehicles is calculated using the distance-based emission factor for electric operation based on reported mileage, which may result in a slight overestimation of Scope 2 emissions. Energy consumption in leased premises where the Group has no control over the energy contracts is reported in Scope 3, category 8, since operational control is not deemed to exist. Biogenic emissions linked to purchased energy are reported separately.

Scope 3

Scope 3 covers other indirect emissions in the value chain and was analysed based on all 15 categories of the GHG Protocol. Significant categories were identified based on the volume of the emissions and relevance to the Group's business model.

Category 1 – Purchased goods and services

This category by far represents the largest part of the Group's climate impact. The calculations are based on the assumption that the amount of materials in products sold is equal to the amount of materials purchased. The average weight per item was calculated for defined product areas, and was combined with material-specific emission factors. On this basis, product area-specific emission factors per SEK of revenue were calculated and applied to the revenue of each product area. The climate impact of other purchases is not deemed to be material compared with the impact of the materials.

Category 3 – Fuel- and energy-related activities

This category includes upstream emissions from the production and distribution of the energy and fuels reported in Scope 1 and 2. The calculations are based on the same activity data as Scope 1 and 2 and emission factors for well-to-tank emissions. The location-based method is applied as the main principle, and proxy factors are applied if specific factors are unavailable.

Category 4 – Upstream transportation and distribution

Emissions from transportation paid for by the Group are calculated using a combination of supplier-specific transportation data (distance and weight), direct emissions data and the spend-based method if detailed data is not available. If the mode of transport is not specified, road transportation by truck is assumed.

Category 6 – Business travel

Emissions from business travel are calculated using the distance-based method for air travel, based on the travel provider's data, and the spend-based method for other travel components such as rail travel and hotels. The total spend on business travel is distributed between different forms of travel according to typical cost structure.

Category 7 – Employee commuting

Emissions are estimated based on the number of employees on the balance-sheet date and average commuting patterns according to national statistics. This method provides an overall indication of the size of the category.

Category 8 – Upstream leased assets

This category includes energy consumption in leased premises in which the Group does not have control over the energy contracts. Activity data is collected from landlords and emissions are calculated using the location-based method. If emission factors are not available for certain geographic regions, representative proxy factors are used.

E5 Resource use and circular economy

Resource use and circular economy are strategically important matters for Momentum Group since our business model heavily affects how resources are used in industry. Our largest impact is upstream through purchased products and downstream through how our products and services are used by customers. We can help reduce the consumption of resources in the value chain by prioritising quality suppliers, products with long service lives, and repair and refurbishment services.

Strategy

Material impacts, risks and opportunities and their interaction with strategy and business model ESRS 2 SBM-3

Momentum Group has conducted a double materiality assessment to identify actual and potential impacts, risks and opportunities related to resource use and circular economy in its own operations and upstream and downstream in the value chain. For a description of the process, refer to [IRO-1 on page 60](#).

The assessment showed that the material impacts in E5 primarily arise upstream in the value chain through the resource-intensive manufacture of the products that are bought and sold. At the same time, the Group has many opportunities to have a positive contribution on resource efficiency and circularity through its choice of products, service offerings and life cycle extension solutions for customers.

The business model, based on quality suppliers, reliable products and a strong service and refurbishment offering, is directly linked to the identified impacts and opportunities. The outcome of this year's assessment confirms that the Group's strategic focus is appropriate.

The financial effects are currently deemed to be limited, but may be impacted in the medium term by rising commodity prices and higher demands on the sustainability performance and traceability of products. Meanwhile, there are

Material IROs (E1)

Sub-topic	Type of IRO	Value chain	Description of IRO	Actions and strategic linkage
Resource inflows – material use in products	Negative impact	⬆️	The majority of the products sold by Momentum Group are newly manufactured and require significant material resources such as metals, rubber, oil, plastics and electronics.	Drives focus on supplier selection, requirements through the Supplier Code of Conduct, and selection of products with longer lifespan and higher resource efficiency.
Resource inflows – reduced resource needs with product quality and services	Positive impact	⬆️	Through long-life products and services that improve operational efficiency, the need for new production and resource use at the customer is reduced.	Strengthens the strategy around quality suppliers and a well-developed service and refurbishment offering.
Resource inflows – resource-efficient material choices	Opportunity	⬆️	Resource-efficient material and product choices can reduce resource use and production costs for customers, creating business opportunities.	Linked to the offering of reliable, energy-efficient and long-life products.
Resource outflows – circular services	Positive impact	Ⓜ️ ⬇️	Reuse, repair, refurbishment and service reduce negative impact from manufacturing and transportation.	Directly linked to the development of circular business models and lifecycle extension.
Resource outflows – business opportunities	Opportunity	Ⓜ️ ⬇️	Strategies focused on quality, lifespan and service offering create increased competitiveness, revenues and customer loyalty.	Supports the growth strategy within industrial services and resource-efficient solutions.

Value chain: ⬆️ Upstream Ⓜ️ Own operations ⬇️ Downstream

business opportunities linked to circular services, resource-efficient products and greater customer value.

The resilience of the business model is deemed to be high since the organisation can influence resource use through its partnerships with quality suppliers, even though Momentum's own operations are not raw material intensive. The financial impact risks in the short term are small. In the long term, stricter demands on resource efficiency in the supply chain may entail higher requirements for traceability and monitoring.

Resource inflows

Momentum Group's largest negative impact in terms of resource use occurs upstream through the manufacture of purchased products, which largely

consist of steel and other metals as well as plastics, rubber, electronics and chemical products. These material flows have impacts in terms of resource withdrawals, emissions and potential impacts on ecosystems.

The Group's own operations contribute to resource inflows on a smaller scale through the use of consumables, IT equipment and packaging materials.

Momentum Group has also identified actual positive impacts and opportunities linked to resource inflows on the basis of product quality, long service life and services that streamline customers' operations. By offering reliable products and life cycle extension solutions, the Group helps to reduce the need to manufacture new products and thus lowers the consumption of resources.

Resource outflows

Resource outflows refer to the role the products play in their application by the customer. Momentum Group's main opportunity to influence resource efficiency is linked to how our products are used by customers. By repairing, refurbishing and servicing, and by offering products with a long service life and high performance efficiency, we can help reduce resource consumption and strengthen the circular economy.

Business opportunities can be found in further developing our offering of products and services that optimise customers' use of resources by offering solutions that reduce the consumption of materials and energy.

Impact, risk and opportunity management

Policies related to resource use and circular economy E5-1

Our Environment and Quality Policy states that the Group is to take responsibility for minimising its environmental impact and contributing to sustainable development. The policy highlights circularity and resource efficiency as fundamental principles of the business operations. We always aim to minimise the environmental impact when choosing products and suppliers. This includes promoting products and services that help reduce the consumption of materials and energy, and offering repair and refurbishment solutions that extend the service life of machinery and equipment.

Through our Code of Conduct (*internal*) and the Supplier Code of Conduct (*an extract from our Code of Conduct adapted for suppliers*), we require suppliers and partners to actively work to reduce their environmental impact and contribute to sustainable development. The requirements include minimising resource consumption, enhancing energy efficiency, reuse and recycling, and ensuring high product quality to avoid unnecessary waste and loss of resources. We have established processes to evaluate and monitor suppliers' ethical, social and environmental commitments, and we act immediately in the event of non-compliance.

Our policy entails that we strive to:

- Reduce the risks associated with resource-intensive activities, for example, by setting requirements for suppliers and through active monitoring.
- Capitalise on opportunities for circular solutions by offering services for repairs, refurbishment and improved efficiency of customers' machinery and production equipment.
- Pursue the development of our offering with a focus on energy-efficient and resource-efficient products and services.

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

For Momentum Group, resource use and circular economy refers both to our resource inflows in the form of the negative impacts that arise in manufacturing and transportation and to our resource outflows in the form of the positive impacts that our products and services can have on customers' applications.

We have no direct control over the manufacturing processes since we are essentially a retailer. As a result, our largest opportunity to reduce negative impacts is in our choice of suppliers, products and logistical solutions. We maintain control over positive impacts by actively contributing to the development of solutions that help our customers use their resources more efficiently, thereby reducing the consumption of material and energy in industry.

Examples of ongoing actions in terms of products that contribute to lower resource consumption:

- Replacing components with longer-lasting alternatives extends replacement intervals, which reduces the need to manufacture new products and thus resource withdrawal and emissions from the manufacturing process.
- Choosing and recommending energy-efficient products with high performance efficiency helps to reduce energy consumption and extend the service lives of customers' facilities.
- Gradual transition to materials and components that meet new regulatory requirements, enable increased recycling and reduce environmentally hazardous content.
- Products are mainly sourced from suppliers and manufacturers in Europe, which helps to ensure that the supply chain meets the strict material, content and waste requirements set out in European legislation.

Examples of ongoing actions in terms of services – circular services:

- Repairs, refurbishment and remanufacturing of valves, engines, pumps, gears, bearings and other industrial components allow existing products to be reused and lead to significant savings compared with manufacturing new products, in terms of material consumption, energy and emissions.
- Customers are provided with advice on upgrading and extending the service life of existing equipment rather than replacing the equipment, wherever technically and economically feasible.
- As a distributor, the consumption of resources in the manufacture of our products is largely outside our direct control. Nevertheless, to contribute to more responsible use of resources throughout the value chain, we work systematically with our Supplier Code of Conduct, in which we set expectations that our suppliers are to strive to minimise resource use, increase the share of recycled materials and work with circular solutions in their processes.

Metrics and targets

Targets related to resource use and circular economy E5-3

Indirect targets related to resource use and circular economy

The target of increasing the number of industrial improvements is a voluntary target and an indicator of Momentum Group's contribution in terms of both resource inflow and resource outflow.

[Read more about industrial improvements in E1-4.](#)

Resource inflows

When it comes to resource inflows, industrial improvements describe our contribution to resource efficiency by continuing to use existing products, components and materials rather than replacing them. This means that the materials can then be recycled at the end of their life cycle.

Resource outflows

Resource outflows in terms of industrial improvement refers to the positive impacts that the products and services could potentially contribute in the use phase of customers' production processes. This is where we contribute to longer service lives and resource efficiency through repairs, refurbishment and upgrading of machines and components. Extending the use of products reduces the need to manufacture new components, which in turn reduces resource inflows of raw materials and energy in the manufacturing phase.

Resource inflows E5-4

Momentum Group's material resource inflows consist of products purchased for resale or for customisation and assembly. These primarily comprise steel and other metals, plastics, rubber, electronics and chemical products. About 84 per cent of the Group's total revenue comprises products, meaning that these inflows represent a material impact. Since we do not manufacture the majority of our products ourselves, we have little control over the impacts that occur downstream in the manufacturing process. Our ability to make a contribution takes the form of setting requirements for our suppliers, choosing which suppliers we work with and where they are located. We have direct control over our ability to make a positive impact and we document this in our industrial improvements.

Product group	Main material	Share of revenue from products sold 2025
Bearings	Steel	18%
Valves	Steel	17%
Power transmission	Synthetic rubber	9%
Pneumatics	Aluminium	7%
Technical seals	Synthetic rubber	7%
Measurement technology	Metal (95%), electronics (2.5%), plastic (2.5%)	5%
Pipes, fittings and piping systems	Metal	3%
Industrial rubber	Synthetic rubber	3%
Pumps	Steel, cast iron	3%
Lubrication and chemicals	Oil	3%
Hydraulics	Steel	3%
Electric motors	Aluminium, cast iron, copper	3%
Fasteners	Steel	2%
Gears	Cast iron, metal	2%
Purification and filtration	Plastic	2%
Machinery	Steel	2%
Industrial workplace products	Aluminium	1%
Other components	Steel	10%

Material group	Products sold (tonnes)
Steel / metal / cast iron	30,383
Aluminium	3,445
Synthetic rubber	3,655
Oil	2,594
Plastic	134
Electronics	8
Total weight	40,219

In addition to product inflows, there are also resources related to our own operations, such as consumables (paper, office and sanitary supplies), IT equipment, furniture and food for offices and shops. The warehouse and workshop operations also use significant amounts of packaging materials, such as pallets, pallet collars, corrugated cardboard, plastic, tape and steel strapping. However, these inflows are small compared with the product categories that comprise our core business and are not considered material according to our materiality assessment.

Methodology and assumptions

Existing, available data was used to provide an overview of which materials are most material in our resource inflows. Since products are mainly purchased and resold, actual sales of products were used as the basis for the calculation. This reflects the distribution of the products that pass through our operations. The basis comprises the actual sales, weight and main material of the items for which data was available. The information on weight and material is based on information provided by our suppliers and reflects the most common materials in each product category. No data was available on the share of recycled material, so this was not reported. By using the average weight and revenue per product group and the main material per product group, we can calculate an estimated weight for each material (see table on the left).

The calculations provide an overview of which materials are most material in our inflows and serve as a basis for monitoring developments over time.

Resource outflows E5-5

Momentum Group mainly consists of companies operating as distributors of industrial products and services, with only limited manufacturing of their own. Therefore, the Group has no material impact on resource outflows in the form of residual products from its own production. Instead, the main opportunity to contribute to reducing resource outflows occurs downstream in the value chain with regard to how the products and services offered are used by customers.

A central part of Momentum Group's contribution to a more circular economy is the service operations in the Group's workshops, where products such as valves, bearings, engines, pumps and gears are repaired, renovated and remanufactured. In 2025, these operations represented about 12 per cent of the Group's revenue. Extending the service life of existing equipment reduces the need to manufacture new products and thus reduces customers' resource outflows and associated environmental impacts.

In addition to circular services, Momentum Group's products contribute to more efficient use of resources during the use phase. Examples are high-efficiency transmissions and electric motors as well as seals and bearings designed for long-term performance and a lower need for replacements and spare parts. The expected service life of the Group's products is affected by the choice of suppliers, product quality, conditions of use and the availability of service and repairs. By prioritising quality suppliers and products designed for long-term performance and reparability, we can reduce customers' resource outflows and thus lower the need to manufacture new products with associated impacts linked to resource consumption.

The service life expectancy of the products that Momentum Group brings to the market varies considerably between different product groups and areas of use, for example, between engines, pumps, transmissions and bearings. Therefore, the Group has not set quantified comparative figures for product service lives in relation to industry averages, and instead reports its contribution to increased service lives and resource efficiency at an overall and qualitative level.

Overall, Momentum Group helps to reduce resource outflows by offering high-quality, energy-efficient products and services, and by actively working to extend the service life of customers' equipment. Quality choices, supplier requirements and circular services optimise the use of resources already in circulation. In 2025, our workshops handled a large number of components such as valves, bearings, engines, pumps and gears, which meant that emissions from the manufacturing of new products were avoided. In parallel, about 84 per cent of suppliers in terms of purchase volume were covered by the Group's Supplier Code of Conduct, which means that a majority of the supplier base is subject to demands on resource efficiency, environmental responsibility and quality.

Taxonomy reporting

The Taxonomy is being developed gradually and does not currently cover all economic activities. The focus is on activities that, according to research, account for a material share of climate and environmental impacts and are deemed to play a central role in the transition to a low-carbon and resource-efficient economy. In its current form, the Taxonomy encompasses the retailer stage to a limited extent, where Momentum Group has a significant part of its operations.

Momentum Group's standpoint on the Taxonomy

Although only a limited part of Momentum Group's activities are currently Taxonomy-eligible, a large part of the Group's offering is an enabler in customers' transition to more resource-efficient and sustainable solutions.

By offering products and services in areas such as energy efficiency, circular solutions and reduced emissions, we indirectly contribute to our customers' ability to achieve their sustainability targets, in line with the Group's mission of "Together for a sustainable industry."

Identification of Taxonomy-eligible activities

Momentum Group's operations mainly consist of sales of industrial components, industrial service and related activities to customers in industry and industrial infrastructure. All economic activities generating turnover, capital expenditure (CapEx) and operating expenditure (OpEx) were analysed and assessed against the EU Taxonomy's activity descriptions and associated NACE codes.

The analysis was carried out at the company level since the Group's subsidiaries conduct different types of activities. Five activities were identified as potentially Taxonomy-eligible for the 2025 financial year. An update of the eligibility analysis was performed during the year due to the addition of new companies to the Group during the year.

Since none of the identified activities currently contribute to more than one environmental objective, no double counting has taken place.

Materiality assessment under Omnibus

In line with the European Commission's new simplification package (Omnibus), Momentum Group introduced a materiality step in the Taxonomy process for the 2025 financial year.

Turnover, CapEx and OpEx were first allocated to identified economic activities. A materiality assessment was subsequently carried out separately for each KPI. Activities that amount to less than a total of 10 per cent of each KPI's denominator were deemed to be non-material and were thus not subject to further analysis of Taxonomy alignment. The activities deemed to be non-material mainly relate to repair and service activities and sales of industrial components (see table on the next page).

For 2025, only the activity **6.5 Transportation by motorbikes, passenger cars and light commercial vehicles** attributable to the environmental objective of **Climate change mitigation** was deemed to be material in terms of CapEx. The other identified activities, individually and collectively, fall below the materiality threshold and therefore were not analysed.

Share of Momentum Group's revenue, capital expenditure and operating expenditure eligible for and aligned with the EU Taxonomy

2025	Total, SEK million	Share of Taxonomy-eligible activities	Taxonomy-aligned activities, MSEK	Share of Taxonomy-aligned activities	Breakdown by environmental objectives of Taxonomy-aligned activities				Share of enabling activities	Share of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities 2024, MSEK	Share of Taxonomy-aligned activities 2024
					Climate change mitigation	Climate change adaptation	Water	Circular economy					
Turnover	3,097	0%	0	0%	0%	0%	0%	0%	0%	0%	7%	0	0%
Capital expenditure (CapEx)	246	13%	0	0%	0%	0%	0%	0%	0%	0%	0%	0	0%
Operational expenditure (OpEx)	11	0%	0	0%	0%	0%	0%	0%	0%	0%	0%	0	0%

Identified but not assessed economic activities based on the materiality assessment

Economic activity	Code	Environmental objective	KPI	MSEK
Data-driven solutions for reducing greenhouse gas emissions	8.2	Climate change mitigation (CCM)	Turnover	6
Manufacture, installation and associated services for leakage control technologies enabling reduction and prevention of leakages in water supply systems	1.1	Sustainable use and protection of water and marine resources (WTR)	Turnover	5
Production of alternative water resources for purposes other than human consumption	2.2	Transition to a circular economy (CE)	Turnover	1
Repair, refurbishment and remanufacturing	5.1	Transition to a circular economy (CE)	Turnover	190

EU Taxonomy alignment

Momentum Group analysed alignment with the Taxonomy's technical screening criteria for the activity deemed to be material – **CCM 6.5 Transport by motor-bikes, passenger cars and light commercial vehicles**. The analysis included an assessment of substantial contribution to the environmental objective of climate change mitigation, the “do no significant harm” (DNSH) criteria and minimum safeguards.

This economic activity relates to CapEx for leases of passenger and company cars. In 2025, CapEx for new or renewed leases amounted to approximately SEK 31 million, of which approximately SEK 25 million related to vehicles verified as meeting the criteria for CO₂ emissions lower than 50 g CO₂ per km according to the WLTP.

During the year, the Group updated its guidelines for company cars, stipulating that no new company car may have a WLTP value in excess of 50 g CO₂ per km. The few vehicles used in 2025 that exceeded the limit were mainly service vehicles for which there are not currently any fully electric alternatives available.

The precautionary principle was applied in the analysis. The leasing partner has verified that all vehicles used in 2025 meet the applicable requirements for the emission class (Euro 6), noise, environmental performance of tires and recyclability. The DNSH criteria for the transition to a circular economy and pollution prevention and control are thus deemed to be met.

Regarding climate change adaptation, the Group did not conduct a formal climate risk and vulnerability assessment in accordance with the Taxonomy's technical screening criteria for the 2025 financial year. An overall qualitative assessment indicated limited exposure to physical climate risks, but in the absence of a formal analysis, compliance with the DNSH criteria for climate change adaptation cannot be verified.

In light of this, the Group was unable to verify that all DNSH criteria have been met and therefore no proportion of the 2025 CapEx is classified as Taxonomy-aligned, despite the fact that most of the investments relate to vehicles that meet the requirements for making a substantial contribution.

Minimum safeguards

Momentum Group conducts its operations in accordance with applicable legislation and international guidelines on business conduct. The Group's Code of Conduct and Supplier Code of Conduct are based on the UN Global Compact, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

All employees and suppliers are expected to comply with these principles, which cover human rights, labour, business ethics and anti-corruption. Momentum Group did not identify any confirmed violations of tax, competition or anti-corruption legislation within the Group during the financial year.

Reporting principles for Taxonomy KPIs

Turnover

Turnover according to the EU Taxonomy is based on the same definition as that stipulated in the Accounting Directive (2013/34/EU) and IAS 1 Presentation of Financial Statements. The denominator for turnover comprises the total external sales of the Group in accordance with the accounting policies applied under IFRS and corresponds to the revenue recognised in Note 3 of the consolidated financial statements. Turnover was allocated between identified economic activities as a basis for the materiality assessment.

CapEx

CapEx according to the EU Taxonomy refers to the additions to tangible and intangible assets during the financial year before depreciation, amortisation, remeasurements and impairment. CapEx also includes right-of-use assets attributable to leases recognised under IFRS 16. Goodwill is not included. The denominator comprises the Group's total investments during the year and corresponds to the amounts recognised in the notes on tangible and intangible non-current assets and right-of-use assets (Notes 9, 10 and 11).

OpEx

OpEx according to the EU Taxonomy refers to direct costs that are not capitalised and that are linked to the ongoing use and maintenance of tangible non-current assets. This includes maintenance and repair costs as well as short-term leases. The denominator comprises the Group's total operating expenses attributable to the continuous and effective functioning of assets, as defined in the Taxonomy and based on the disclosures in Note 11.

Detailed disclosure of capital expenditure (CapEx) for 2025 in accordance with the EU Taxonomy

Economic activity	Code	Proportion of Taxonomy-eligible CapEx	Taxonomy-aligned CapEx (MSEK)	Proportion of Taxonomy-aligned CapEx (%)	Environmental objective of Taxonomy-aligned activities							Proportion of Taxonomy-eligible activities that are Taxonomy-aligned	
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Enabling activity (E)		Transitional activity (T)
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	13%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Sum of alignment per objective					0%	0%	0%	0%	0%	0%	0%		
Total capital expenditure (CapEx)		13%	0	0%	0%	0%	0%	0%	0%	0%	0%		0%

Social

General information

- ESRS 2 General information

E

Environment

- E1 Climate change
- E5 Resource use and circular economy
- Taxonomy reporting

S

Social

- S1 Own workforce

G

Governance

- G1 Business conduct

Appendix

- ESRS index
- Datapoints derived from other EU legislation

S1 Own workforce

Momentum Group’s strategy and business model are based on the central role that committed and competent employees, secure conditions and a safe work environment play when it comes to long-term profitability and growth. Following our decentralised model, the subsidiaries work closely with the operations and are able to quickly identify needs and take action where it will have the greatest benefit. The 2025 stakeholder dialogues revealed that employees prioritise skills development, working conditions, work-life balance and security – perspectives that are taken into account in the companies’ activities related to the work environment, leadership, recruitment and skills supply.

Strategy

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

ESRS 2

SBM-3

As of 31 December 2025, Momentum Group AB had 951 employees¹⁾ in Sweden, Denmark, Norway and Finland. The Group consists of independent, entrepreneur-driven subsidiaries of varying sizes and circumstances – from small specialist companies with a few employees to larger businesses with several hundred employees. The most common roles are in office, warehouse, and service and workshop operations, often with close customer relationships. 97 per cent (2025) of the Group’s employees are permanent employees. The use of temporary personnel and other non-employees is limited and subject to the same

¹⁾ See definition under S1-6.

²⁾ All individuals in the Group’s own workforce who could potentially be materially impacted by Momentum Group’s operations, including employees and non-employees, are included in this disclosure.

Material IROs (S1)

Sub-topic	Type of IRO	Value chain	Description of IRO	Actions and strategic linkage
Working conditions				
– Secure employment	Positive impact	Own operations	Positive impact through secure employment, market-based terms, collective agreements and compliance with Nordic labour law.	Managed through Group-wide policies, collective agreements, local dialogue and follow-up via self-assessment and board reporting.
– Work-life balance	Positive impact	Own operations	Positive impact through the possibility of flexibility and influence over working hours and ways of working.	Supported through local responsibility in subsidiaries, flexible working arrangements where operations allow, dialogue in employee reviews, and follow-up of wellbeing and workload.
– Health and safety	Positive impact	Own operations	Positive impact through a safe and health-promoting work environment with a low accident rate and preventive health and safety work.	Addressed through systematic health and safety management, risk assessments, safety inspections, training, occupational health services, and follow-up of incidents and sick leave.
Equal treatment and opportunities				
– Competence development	Positive impact	Own operations	Positive impact through access to training, competence development and opportunities for career development within the Group.	Managed through the Business School, Sharing & Caring, local training initiatives, competence matrices, individual development plans and regular follow-up.
– Diversity	Positive impact	Own operations	Positive impact through efforts to promote diversity, equal conditions and non-discrimination.	Supported through the Code of Conduct, Equal Treatment Policy, competence-based recruitment, local risk assessments, and follow-up through dialogue and self-assessment.

Value chain: Upstream Own operations Downstream

occupational health and safety procedures as employees when they work in the Group’s operations.²⁾

Momentum Group’s material impacts on its own workforce primarily relate to secure employment, skills development, and health and safety. These areas are central to the Group’s business model, where local ownership and technical expertise are crucial for ensuring customer value and competitiveness.

The business model gives employees a broad mandate and the opportunity to develop, but at the same time places demands on good leadership, a well-functioning work environment and a long-term skills supply. Accordingly, investments in training, leadership and the work environment are integral parts of Momentum Group’s strategy. The annual materiality assessment has not led to any changes in the strategic focus.

The material impacts are mainly deemed to be positive and linked to long-term employment, development opportunities, and a focus on health and safety. No material negative impacts were identified. Potential negative impacts are considered to be situational, for example, related to varying workloads in customer-facing roles, ergonomic risks in physically demanding tasks such as warehouse and service work, or managerial roles with extensive personnel and operational responsibilities. These risks are not systematic but are managed through local occupational health and safety management, training, leadership support and HR functions.

Momentum Group operates exclusively in well-regulated labour markets in the Nordic region. Therefore, the Group has not identified material risks related to labour law conditions or systematic labour law violations for its own workforce.

The opportunities in S1 primarily relate to enhancing competitiveness by attracting, developing and retaining the right skills, increasing the capacity for improvement through entrepreneurial drive, and stable employee turnover that reduces operational risks and strengthens adaptability. However, these opportunities were not deemed to be material.

The Group is considered to have high resilience from a social perspective due to its decentralised governance, visible leadership and stable working conditions. In the short term, the risks are deemed to be low. In the long term, there is a need to ensure a supply of skills in line with technological advances.

Impact, risk and opportunity management

Policies related to own workforce S1-1

Momentum Group has a Group-wide policy framework that governs its activities related to working conditions, ethics and social responsibility for its own workforce. The aim is to ensure secure and fair conditions and a safe and inclusive work environment. The policy framework supports Momentum Group in its ambition to be an attractive employer and is aligned with the Group's material impacts under S1. The framework also helps to prevent risks related to human and labour rights.

The policies apply to all employees in the Momentum Group and also encompass hired consultants. The Code of Conduct and the Whistleblower Policy also apply to external parties such as suppliers and business partners. The management team of each subsidiary is responsible for implementation and compliance.

In its **Code of Conduct**, Momentum Group outlines its commitment to respecting human rights and workers' rights in accordance with the UN Guiding Principles on Business and Human Rights, the ILO Core Conventions and the OECD Guidelines for Multinational Enterprises. The policy serves as a mini-

mum standard and is to be followed even when it extends beyond applicable legislation. Momentum Group has zero tolerance for forced labour, child labour or other forms of improper conduct and respects the right to freedom of association and collective bargaining under national law.

The Work Environment Policy states that the Group is to provide a safe and healthy work environment that incorporates physical, organisational and social factors and that laws and other work environment requirements must be complied with. The policy also states that all employees are to be provided with equal opportunities regardless of gender, transgender identity or expression, ethnicity, religion or other beliefs, disabilities, sexual orientation or age.

The Equal Treatment Policy complements this by stipulating that the Group is to actively and systematically promote equal treatment. This includes promoting equal rights and obligations, applying skills-based recruitment, and ensuring that pay and development opportunities are based on performance and responsibility and are never influenced by gender. The day-to-day work, including risk assessments and action plans in accordance with applicable legislation, is carried out locally in the subsidiaries based on the specific conditions of the operations.

Processes for engaging with own workforce och workers' representative about impact S1-2

Dialogue with the Group's own workforce mainly takes place in the subsidiaries, close to the operational activities, under the framework of the Group's common policies. Contact with employees and workers' representatives takes place on an ongoing basis and in the event of issues arising in relation to the work environment, health, safety and working conditions, for instance, in the planning and follow-up of work environment measures, operational changes and follow-up of incidents and near misses.

Dialogue takes place through ongoing collaboration between managers and employees, workplace meetings, work environment and safety meetings, and documented safety inspections and risk assessments under the framework of the systematic occupational health and safety management. Performance reviews are held annually, and in several companies employee surveys are also carried out, sometimes anonymously, with feedback provided on the results and the outcomes used in local action plans. Employees can also raise risks or concerns via their manager, HR, safety officers, local reporting systems or, for serious irregularities, the Group's whistleblower function featuring a defined structure of responsibilities.

The President of each subsidiary assumes overall responsibility for the work environment and collaboration, supported by managers, HR and safety officers. In larger companies, this also takes place through safety committees.

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

Employees are encouraged to report irregularities and breaches of internal or external regulations. Reports can be made to the employee's immediate manager, HR, safety officers, trade union representatives or via local reporting systems. Reports can also be made anonymously via the Group's external whistleblower function, which is available 24/7. All cases are documented and handled confidentially and promptly. Every year, the Board is informed of whistleblowing cases received and actions taken. The Group does not accept retaliation against individuals who submit a report in good faith.

If incidents are suspected or identified, the case is to be handled promptly, objectively and based on evidence. Investigations are carried out internally or, if necessary, with the support of an external party. Feedback is given to the relevant employees and support is offered during the process.

Confirmed breaches are handled by the responsible manager in cooperation with Group management and may lead to disciplinary action, including termination of employment and, if necessary, legal action. If negative impacts on human rights are identified, action is taken to rectify the situation and, where relevant, remediate affected parties.

Several companies handle work environment-related incidents, near misses and risk observations through local reporting systems, and this is integrated with the systematic occupational health and safety management. Action is taken when shortcomings are confirmed, which may include organisational changes, adapting working methods, training, technical improvements or disciplinary measures. Actions are followed up to reduce the risk of problems recurring.

Awareness of procedures and channels is ensured through induction processes, the intranet, employee manuals and local dialogue. The Group's governance documents and the effectiveness of the whistleblower function are reviewed annually and adopted by the Board. Compliance is also monitored through the subsidiaries' annual self-assessment, the results of which are reported to the Board and used as a basis for risk analysis and improvements.

Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities S1-4

At Group level, resources are primarily allocated to developing common guidelines and work methods, ensuring regulatory compliance, and promoting skills development and sharing of experience through initiatives such as the Business School and the Sharing and Caring digital platform. The operational

activities and most of the resources are allocated within the subsidiaries, where measures are adapted to the size, risk profile and needs of each company.

Working conditions – secure employment and work-life balance

Our positive impact related to secure employment and good working conditions is amplified by Group-wide requirements for compliance with Nordic labour law, collective bargaining agreements and market-based conditions.

At Group level, the Code of Conduct sets the framework for fair working conditions, respect for workers' rights and equal treatment in accordance with national legislation and applicable collective bargaining agreements. Compliance is monitored through annual self-assessments in the subsidiaries and reported to the Board, which provides a basis for determining whether the measures taken are appropriate and any needs for adjustment.

Working conditions and the work organisation are managed in the subsidiaries close to the operations through dialogue with employees and workers' representatives. Annual performance reviews are systematically used to monitor workloads, job satisfaction and development needs. Flexible work methods, such as working remotely or adapted working hours, are applied wherever the operations allow, which, together with statutory and collectively agreed rights to family-related leave, contribute to a work-life balance.

Working conditions – health and safety

A safe work environment that promotes good health is a priority area for Momentum Group. This work is conducted as part of the subsidiaries' systematic occupational health and safety management, supported by the Group's Work Environment Policy.

Regular risk assessments and safety inspections are carried out in several operations, particularly companies that perform physical work such as warehouses, workshops and services. Occupational health and safety management encompasses both physical risks, such as machinery, lifting, noise, vibration and chemicals, and organisational and social factors, such as workload, cooperation and leadership. Several companies document near misses and incidents in digital systems, which enables follow-up and preventive measures over time.

Occupational health services and external specialists are used by several companies for prevention and rehabilitation. Fire, safety and machine inspections are carried out regularly, in some cases supported by external parties. The outcome is monitored using work environment data, sickness absence and feedback to the subsidiaries' Boards and at Group level, with the aim of evaluating the impact of measures taken and identifying needs for further action.

Equal treatment and opportunities for all – skills development

The Group arranges several joint initiatives to strengthen its positive impacts related to access to training and skills development. The Business School

offers Group-wide training in corporate culture, business acumen, sales and leadership. The Sharing and Caring digital platform is used for sharing experiences, accessing tools, templates and training materials, and highlighting good practices between companies. There are also business unit networks that promote learning and skills sharing.

The subsidiaries carry out training and development initiatives on an ongoing basis based on local needs, such as technical courses, sales certifications, safety training, and leadership and team development. Several companies make use of skills matrices and individual development plans to structure and monitor skills development. These measures promote a long-term skills supply and enhance competitiveness, and are followed up through training course attendance and dialogue in performance reviews, which provide a basis for assessing the relevance and effect of the measures taken.

Equal treatment and opportunities for all – diversity and inclusion

The practical work to promote diversity, equal opportunities and inclusion is performed by the subsidiaries through local procedures and work methods that aim to ensure fair and inclusive working conditions. This includes skills-based recruitment and promotion, dialogue on work climate and cooperation, and addressing any challenges related to standards, treatment or workplace culture. Targeted initiatives are taken in companies where needs have been identified, for example, in the form of manager support, group dialogues or work environment measures. This work is followed up through regular processes, such as performance reviews, local risk assessments regarding occupational health and safety and, in some companies, employee surveys, which enable an assessment of whether the work methods are effective and, if necessary, require further action.

Management of negative impacts

Momentum Group has not identified any Group-wide material negative impacts on its own workforce. This assessment is based on ongoing monitoring of the work environment, performance reviews, employee surveys, follow-up in subsidiary Boards and handling of whistleblowing cases.

Occupational health and safety challenges were identified in individual companies, for example, related to the psychosocial work environment or recurrent incidents in the operations. These were managed through targeted measures, enhanced management support, dialogue with employees and, in some cases, support from occupational health services or external specialists. The measures are monitored as part of the systematic occupational health and safety management.

In the event of a material negative impact, Momentum Group's starting point is to act quickly, professionally and responsibly. The President of the subsidiary concerned leads the process in close dialogue with the employees concerned

and, if necessary, safety officers, HR, Group management or external experts. The aim is to provide support and redress for the victim, to identify causes and to take preventive action.

Metrics and targets

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

Momentum Group's target for its own workforce is to strengthen the material positive impacts and prevent the potential risks identified in the materiality assessment. The process is based on the Group's Code of Conduct and the subsidiaries' systematic occupational health and safety management, where local targets and activities are set based on the circumstances and risk profile of each company.

Target All employees shall have at least one annual performance review

Momentum Group has set a common, Group-wide target for its own workforce: all employees must be offered at least one annual performance review that covers the work environment, work situation, skills development, participation, health and safety.

The aim is to ensure regular dialogue between employees and managers, enable early identification of risks and development needs, and strengthen commitment, job satisfaction and long-term skills development. The outcome is monitored at company level and reported at Group level on a quarterly basis as part of the regular business monitoring.

Comparative figures for previous years are not fully comparable due to alignment with the ESRS. Accordingly, the base year for the target is 2025. The base value is the percentage of employees who had an annual performance review during the base year.

Outcome 2025 **86%** proportion of performance reviews

Methodology and assumptions

The number of employees that had a performance review is defined as the number of employees who had a performance review in 2025 divided by the number of employees (headcount).

Decentralised target management

In addition to the Group-wide target, the subsidiaries determine their own targets and KPIs in areas such as work environment, health and safety, skills development, work organisation and equal treatment. This reflects the Group's decentralised business model and the varying conditions and risk profiles of its operations.

There are currently no plans to introduce additional Group-wide quantitative targets in this area. The Group continuously evaluates this need as coordination and data quality improve.

Monitoring of targets, policies and actions

Momentum Group monitors the appropriateness of targets and policies and the effectiveness of actions by applying several established processes at local and Group-wide level. Ongoing dialogue with employees – such as performance reviews and occupational health and safety management – provides an important basis both for setting and adjusting local targets and for identifying improvement measures based on the results of the operations.

- **Annual self-assessment:** All subsidiaries assess compliance with the Group's governance documents, including the Code of Conduct, the Work Environment Policy and the Whistleblower Policy. The results are analysed and reported to the Board and used as a basis for setting priorities and improvements.
- **Follow-up of work environment and health:** The work environment is monitored on an ongoing basis through risk assessments, safety inspections and follow-up of accidents, incidents and sickness absence. The Group's long-term ambition is to prevent work-related accidents, injuries and ill health.
- **Performance reviews:** Serves as a central tool for follow-up of the work environment, job satisfaction, skills development and commitment. The results are used to identify development needs and prioritise training efforts.
- **Whistleblower function:** The external whistleblower service is monitored annually through reporting to the Board and is used as an indicator of transparency, trust and well-functioning procedures.
- **Follow-up of Board of Directors and management:** Human resources, occupational health and safety, and sustainability issues are included in the annual risk reporting to the Board, which ensures that assessments of risks, opportunities and the effectiveness of actions are integrated into the overall governance of the Group.

Characteristics of the undertaking's employees S1-6

No of employees by gender	Sweden	Denmark	Norway	Finland	Total	
Men	663	45	36	51	795	
Women	129	13	6	8	156	
Total number of employees	792	58	42	59	951	
Number of employees by contract type, gender and region						
Permanent employees	771	58	41	57	927	
Men	645	45	36	50	776	
Women	126	13	5	7	151	
Share (%)	97	100	98	97	97	
Temporary employees	12	0	1	2	15	
Men	10	0	0	1	11	
Women	2	0	1	1	4	
Share (%)	2	0	2	3	2	
Hourly employees	9	0	0	0	9	
Men	8	0	0	0	8	
Women	1	0	0	0	1	
Share (%)	1	0	0	0	1	
Employee turnover					2025	2024
Total number of employees who left the company					136	–
Employee turnover (%)					14	9

Methodology and assumptions

The information on the company's employees is based on the total number of employees (headcount) at the end of the year, which includes all employees in active service on the balance-sheet date and included in the payroll system for the current period. Employees on long-term sick leave or leave of absence/parental leave are not included. Instead, Note 4 of the Annual Report presents the average number of employees (FTEs) during the year, calculated as an average for the period. For calculating employee turnover, the numerator includes the total number of employees who left voluntarily or due to dismissal, retirement, or death in service. The denominator includes the total number of employees at year-end (headcount). Comparative figures for previous years are not fully comparable due to alignment with the ESRS. The denominator has been adjusted, and the calculation is now based on the number of employees at year-end (headcount) compared with the previous metric of average number of employees (FTEs).

Diversity metrics S1-9

Gender distribution	Women	%	Men	%	
Board of Directors	1	20	4	80	
Senior executives	26	29	63	71	
Age distribution				Total	%
Under 30 years				111	12
30–50 years				395	41
Over 50 years				445	47

Methodology and assumptions

Senior executives are defined as the local management team in larger subsidiaries and as the President and CFO in smaller subsidiaries. The specification of the number of employees by age category is based on the total number of employees at year-end (headcount).

Social protection S1-11

All employees in Momentum Group's own workforce in Sweden, Norway, Denmark and Finland are encompassed by social protection that provides compensation for loss of income. Protection is provided through each country's national social insurance system and, where applicable, through collectively agreed and/or company-funded insurance solutions.

Social protection covers loss of income due to illness, unemployment, work-related injury, acquired disability, parental leave and retirement pension. The design and levels of protection comply with current legislation and practice in each country and are applied in accordance with local collective bargaining agreements wherever they exist.

Metrics for training and competence development S1-13

Performance reviews	2025	2024
Share of women who participated in performance reviews, %	91	–
Share of men who participated in performance reviews, %	86	–
Total share of employees who participated in performance reviews, %	86	89

Momentum Group monitors training and skills development in its own workforce through the proportion of employees who had an annual performance review. The performance review is a key tool for identifying skills development needs, monitoring performance and job satisfaction, and ensuring continued employability and the long-term skills supply.

Methodology and assumptions

The KPI measures the proportion of employees who had performance reviews during the year and is reported specified by women and men. The calculation is based on the number of individuals (headcount) and is defined as the number of employees who had a performance review divided by the total headcount at year-end. Subsidiaries reported only total proportion for 2024.

Health and Safety metrics S1-14

	2025	2024
Share of employees in own workforce covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines, %	100	100
Share of own workforce covered by ISO 45001 certification, %	8	–
Number of fatalities as a result of work-related injuries and ill health	0	0
Number of recordable work-related accidents (excluding fatalities)	9	6
Total number of work-related accidents	9	6
Rate of work-related accidents	5	–
Sickness absence, %	3	4

In line with Momentum Group's decentralised governance model, there is no Group-wide occupational health and safety management system. Each subsidiary is responsible for its systematic occupational health and safety management, including the identification and management of risks and the investigation of incidents, based on the nature, size and risk profile of its

operations. In several subsidiaries, health and safety work is carried out under the framework of established occupational health and safety systems, and three subsidiaries have ISO 45001 certification.

Momentum Group monitors sickness absence (a separate datapoint) as a complementary metric for work environment and health.

Methodology and assumptions

Work-related accidents are reported and recorded locally in the subsidiaries and aggregated at Group level. Work-related accidents refer to recordable events that resulted in injury or ill health and are directly related to work. For an accident to be classified as work-related, it must have led to at least one of the following outcomes:

- at least one day away from work,
- restricted work or transfer to another job,
- medical treatment beyond first aid, or
- loss of consciousness.

The number of fatalities caused by work-related injuries and ill health also includes non-employees working on company sites. The frequency of work-related accidents is calculated as the number of work-related accidents divided by the total number of available working hours, reported by all subsidiaries in the Group, multiplied by 1,000,000.

Sickness absence is defined as the total number of hours absent due to sickness during the year in relation to the total number of available working hours during the same period.

Work-life balance metrics S1-15

All employees in Momentum Group's own workforce work in Sweden, Norway, Denmark and Finland and are thus covered by well-developed national systems and labour law regulations that ensure the right to a work-life balance. This includes statutory rights to, for example, parental leave, childcare, holidays and regulated working time as well as protection against discrimination related to their family situation. In addition to statutory requirements, several companies have collective bargaining agreements, which further strengthen employee rights.

Momentum Group has decided not to report the metric for the percentage of employees who took family-related leave during the year. The reason is that this KPI is not considered to be an appropriate metric of the quality of working conditions. Instead, the Group's focus is on ensuring that all employees have actual and equal opportunities to exercise their rights to leave and flexibility, without negative impacts on employment, development or career.

Incidents, complaints and severe human rights impacts S1-17

Momentum Group received two cases through the Group's reporting channels concerning personnel-related incidents linked to its own workforce in 2025. Neither of the cases involved discrimination, harassment or other human rights violations. Neither of the reports were classified as whistleblowing cases as defined in the Group's Whistleblower Policy.

No serious human rights incidents or negative impacts on own workforce were identified during the reporting period. Consequently, no fines, penalties or remediation were issued in relation to this.

Read more about the Group's whistleblower system and the handling of reported cases in [S1-3](#) and in [G1-1](#).



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G1 Business conduct

Business ethics and corporate culture are central to Momentum Group’s business model and long-term value creation. The decentralised structure, with strong local responsibility in the subsidiaries, requires a common ethical framework, clear values and leadership that emphasises responsibility, transparency and compliance. As the Group does not engage in its own large-scale production, a significant portion of our impact arises through the supply chain, which makes responsible supplier management one of our most critical sustainability matters. Clear requirements, structured processes and close dialogue with suppliers help the Group to ensure that business is conducted in an ethical, transparent and responsible manner, in line with the Group’s values and customer expectations.

Material IROs (G1)

Sub-topic	Type of IRO	Value chain	Description of IRO	Actions and strategic linkage
Corporate culture	Positive impact		Positive impact through a values-driven corporate culture with a focus on business ethics, transparency and accountability.	Strengthened through clear guidelines, decentralised responsibility, training and leadership development.
Responsible supplier management	Positive impact		Positive impact through requirements, dialogue and follow-up to promote sustainable business practices and drive positive change.	Driven through strategic partnerships and careful selection of suppliers.
	Opportunity		Opportunity for stable supplier costs, high delivery reliability and increased customer value through long-term partnerships.	Managed through structured supplier agreements, monitoring of supplier performance and long-term collaboration.

Value chain: Upstream Own operations Downstream

Strategy

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

ESRS 2

SBM-3

The identification of material impacts, risks and opportunities related to business conduct has been carried out within the scope of Momentum Group’s double materiality assessment according to the process described under [IRO-1](#) on page 60.

Momentum Group’s material impacts within G1 are mainly linked to business ethics, corporate culture and responsible supplier management. The most significant positive impact arises from having a values-driven corporate culture that promotes responsibility, transparency and compliance in the organisation. The corporate culture sets the standard for how employees are to act in business dealings and in relation to customers, suppliers and other stakeholders, and is therefore a key prerequisite for responsible business conduct.

As the Group does not engage in its own large-scale production, a significant portion of our impact arises through the supply chain, which makes responsible supplier management one of our most critical sustainability matters. Risks are mainly linked to suppliers’ working conditions, environmental impact and business conduct. Suppliers’ non-compliance with ethical, social or environmental requirements may indirectly affect the Group’s reputation and pose business risks, even if these are not considered material.

At the same time, the business model entails clear opportunities. Through long-term relationships, clear requirements and structured follow-up, Momentum Group can positively influence suppliers’ work methods and contribute to more sustainable business practices in the value chain. Strategic partnerships with quality suppliers also create the conditions for stable supplier costs, high delivery reliability and increased customer value.

Momentum Group’s business model is based on decentralised responsibility, local business acumen and long-term relationships. The identified material impacts and opportunities within G1 are closely linked to this model and are addressed through Group-wide policies, clear ethical guidelines and leadership that emphasises responsibility and compliance. The double materiality assessment has not led to any changes in the strategic focus, but confirms that the current approach is effective. The Group is considered to have good resilience in the area of responsible business conduct, thanks to a strong values-driven culture, clear governance documents and established processes for supplier dialogue and follow-up. In the long term, demands will increase for transparency, traceability and sustainability data in the supply chain, which are areas where Momentum Group is gradually strengthening its work methods.

Governance

The role of the administrative, management and supervisory bodies ESRS 2 GOV-1

Momentum Group's Board of Directors has overall responsibility for the Group's work related responsible business conduct, including establishing policy frameworks, monitoring compliance and integrating business conduct and sustainability-related matters into the Group's strategy and risk management. The Board of Directors adopts the Group's Code of Conduct, Supplier Code of Conduct and other governance documents in the area and monitors compliance annually through reporting from Group management and the subsidiaries.

Group management is responsible for implementing the Board's decisions and ensuring that policies and guidelines are put into practice in the subsidiaries. This includes monitoring business conduct matters, supplier management, whistleblower cases and risk assessments linked to responsible business conduct.

The Board of Directors and Group management have combined expertise in business conduct, corporate governance, compliance, risk management and business relations. This competence is strengthened through continuous reporting and dialogue with external experts when necessary, and by regularly addressing sustainability and governance matters as part of the Board's work.

Impact, risk and opportunity management

Business conduct policies and corporate culture G1-1

Corporate culture

Momentum Group's corporate culture is based on decentralisation, responsibility, simplicity and trust. It is a central part of the Group's business model and permeates the entire operation – from business decisions and customer relationships to leadership and employee responsibility.

The decentralised model means the subsidiaries conduct their operations independently within the framework of the Group's vision, strategic goals and governance documents. This freedom is combined with a clear responsibility for earnings and profitability, which creates a culture characterised by business acumen and commitment, with a long-term approach. Decisions are made close to customers and suppliers, which strengthens responsibility, flexibility and business conduct in daily work.

The corporate culture is developed and kept alive through leadership, the sharing of experiences and joint initiatives. Tools, templates and best practice are shared between companies on the Group's intranet via Sharing and Caring. Corporate culture, business acumen, responsible business conduct and values-driven leadership are also central elements of Momentum Group's Business School, where leaders from different companies meet to learn together.

Culture and values are also an important part of the Group's due diligence process during acquisitions. In addition to financial and legal aspects, an assessment is carried out of how well a company's work methods and values align with Momentum Group's, to ensure that new businesses strengthen the shared culture.

Business conduct policies

Momentum Group's work related to responsible business conduct is governed by a Group-wide framework of policies and guidelines that are adopted by the Board of Directors and apply to all companies and employees within the Group.

The Code of Conduct forms the basis of the Group's approach to business conduct, human rights, working conditions, and environmental and social responsibility. The policy also applies to suppliers through the *Supplier Code of Conduct*, which sets out requirements for ethics, working conditions, environmental considerations and anti-corruption in the supply chain. The framework also includes *The Whistleblower Policy* and the Group's *anti-corruption and anti-trust guidelines*, which stipulate a zero tolerance policy for bribery, cartel formation and other unfair commercial practices. *The Finance Manual* sets out common principles for internal control, compliance and responsible business practices.

The framework is based on and aligned with international guidelines for responsible business conduct, including the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the UN Convention against Corruption. The Group also complies with the Swedish Anti-Corruption Institute's Code on Gifts, Rewards and other Benefits in Business (the "Business Code").

Reporting problems

Momentum Group has established mechanisms to detect, report and address breaches of laws, internal policies or ethical guidelines. All employees, consultants and external stakeholders are encouraged to report suspected irregularities.

Reports can be made to an immediate supervisor, HR, Group management or anonymously via an external, encrypted whistleblower service (WhistleB), which is available around the clock on the intranet and external website. The whistleblower system complies with the requirements of the applicable legislation enacting the EU Whistleblowing Directive and protects the individuals reporting incidents against retaliation.

All cases are handled in accordance with the Whistleblower Policy and the established instructions for case management, under the guidance of the Group's General Counsel. Investigations must be carried out promptly, independently and objectively. When necessary, external experts are to be called in and serious cases are to be reported to Group management and the Board. In accordance with the Group's policy, all confirmed whistleblower cases, regardless of the initial reporting channel, are to be registered in the whistleblower system. Completeness is confirmed annually by the subsidiaries through the Group reporting process.

In 2025, eight cases were submitted using Momentum Group's whistleblower service, of which two were employee cases, one was a suspected breach of the Group's Business Conduct Policy and five were incorrect/duplicate reported cases. None of the cases were classified as whistleblowing matters as defined in the Group's Whistleblower Policy. Refer also to [S1-17](#).

Management of relationships with suppliers G1-2

Responsible supplier management plays a central role in Momentum Group's sustainability work and business model. Through clear requirements, close cooperation and continuous follow-up, we strive to ensure that our suppliers operate in an ethically, socially and environmentally responsible manner.

This work is based on international frameworks such as the UN Global Compact and the OECD Guidelines for Multinational Enterprises as well as Momentum Group's Supplier Code of Conduct. The Code of Conduct sets out requirements for human rights, safe and fair working conditions, good business ethics, compliance with competition law and minimal environmental impact. These criteria are taken into account when selecting, following up and evaluating suppliers, along with quality, delivery capacity and price. In 2025, 84 per cent (83) of the Group's suppliers had signed the Supplier Code of Conduct or an equivalent code of conduct.

Risk management and supplier assessments

Risks in the supply chain are mainly linked to working conditions, environmental impact, business conduct, origin of materials and delivery reliability. Shortcomings could have a negative impact on people and the environment and pose business risks, such as delivery disruptions, quality issues or reputational damage.

Risk assessments are normally carried out when selecting new suppliers and when major changes are made to existing partnerships. For suppliers in high-risk countries or in operations with heightened risk, in-depth checks are often performed. The approach used for subsidiaries includes documentation requirements, supplier assessments, audits, factory visits and ongoing dialogue. Measures that could be applied in the subsidiaries if shortcomings are identified include dialogue with the supplier and the development of action plans. The partnership may be reviewed in the event of serious or unresolved shortcomings.

Geographic distribution and follow-up

Most of Momentum Group's purchases are made from suppliers in Europe. In 2025, approximately 94 per cent (94) of purchases were made from European suppliers. Many subsidiaries prioritise European and local suppliers where possible, which results in shorter transport distances, better traceability and simplified follow-up of legal requirements. More extensive controls are generally applied for suppliers outside the EU.

The subsidiaries are responsible for their own supplier relationships and for ensuring that Momentum Group's requirements are met in their day-to-day business operations. Monitoring is conducted through continuous business dialogue and follow-up of deliveries and quality as well as supplier meetings, audits and visits to selected suppliers. At Group and business unit level, training and experience sharing are coordinated to ensure a consistent and responsible approach throughout the supply chain.

Metrics and targets

Payment practices G1-6

Average payment period

Momentum Group reports average payment periods at Group level. The KPI is based on monthly reporting from all subsidiaries and is calculated as average accounts payable multiplied by 360 days divided by accounts payable intake.

Average accounts payable pertain primarily to accounts payable calculated as a rolling 12-month average (opening balance from the previous year plus closing balance for each month, divided by 13). Accounts payable intake is calculated as the cost of goods purchased adjusted for changes in inventories and overheads excluding personnel costs, depreciation and any customer losses, including value added tax.

In 2025, Momentum Group's average payment period was 43 days. There were no ongoing or outstanding legal proceedings related to late payments during the reporting period.

Standardised payment terms and governance

Momentum Group is a decentralised Group where each subsidiary is responsible for its commercial conditions within the framework of the Group's policies and guidelines for ethical business. The Group has not adopted a separate Group-wide policy that specifically regulates payment periods, as most companies within Momentum Group are themselves small and medium-sized enterprises with customers and suppliers that are often larger players.

Since 1 March 2022, there is a legal requirement in Sweden to report payment periods for companies with more than 249 employees for purchases from smaller companies. Momentum Group meets these requirements. Currently, only Momentum Industrial is subject to this reporting obligation to the Swedish Companies Registration Office, and the information on standardised payment terms and actual payment practices in the table below refers to this company.

Payment terms by supplier category

	Average agreed payment period (days)	Average actual payment period (days)	Share of invoices paid within agreed payment period,%
Companies with 0–9 employees	41	42	59
Companies with 10–49 employees	50	51	58
Companies with 50–249 employees	47	48	72

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Disclosure requirement and related datapoint		Reference in sustainability statement/not material	Disclosure requirement and related datapoint		Reference in sustainability statement/not material
ESRS 2 GOV-1	Gender diversity of the administrative, management and supervisory bodies, paragraph 21 (d)	GOV-1 Role of the administrative, management and supervisory bodies	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, paragraph 28	Not material
ESRS GOV-1	Proportion of independent members of the administrative, management and supervisory bodies, paragraph 21 (e)	GOV-1 Role of the administrative, management and supervisory bodies – composition and responsibilities	ESRS E3-1	Water and marine resources, paragraph 9	Not material
ESRS 2 GOV-4	Statement on due diligence, paragraph 30	GOV-4 Statement on due diligence	ESRS E3-1	Dedicated policy, paragraph 13	Not material
ESRS 2 SBM-1	Exposure to fossil fuel-related activities, paragraph 40 (d)(i)	Not material	ESRS E3-1	Sustainable oceans and seas, paragraph, 14	Not material
ESRS 2 SBM-1	Exposure to activities related to chemicals production, paragraph 40 (d)(ii)	Not material	ESRS E3-4	Total water recycled and reused, paragraph 28 (c)	Not material
ESRS 2 SBM-1	Exposure to controversial weapons-related activities, paragraph 40 (d)(iii)	Not material	ESRS E3-4	Total water consumption in m3 per net revenue on own operations, paragraph 29	Not material
ESRS 2 SBM-1	Exposure to tobacco-related activities, paragraph 40 (d)(iv)	Not material	ESRS 2 IRO-1-E4	Paragraph 16 (a) i	Not material
ESRS E1-1	Transition plan for climate change mitigation, paragraph 14	E1-1 Transition plan for climate change mitigation	ESRS 2 IRO-1-E4	Paragraph 16 (b)	Not material
ESRS E1-1	Undertakings excluded from EU Paris-aligned Benchmarks, paragraph 16 (g)	Not material	ESRS 2 IRO-1-E4	Paragraph 16 (c)	Not material
ESRS E1-4	GHG emission reduction targets, paragraph 34	E1-4 Targets related to climate change mitigation and adaptation	ESRS E4-2	Sustainable land / agriculture practices or policies, paragraph 24 (b)	Not material
ESRS E1-5	Energy consumption from fossil sources by source (high climate impact sectors), paragraph 38	E1-5 Energy consumption and energy mix	ESRS E4-2	Sustainable oceans / seas practices or policies, paragraph 24 (c)	Not material
ESRS E1-5	Energy consumption and energy mix, paragraph 37	E1-5 Energy consumption and energy mix	ESRS E4-2	Policies to address deforestation, paragraph 24 (d)	Not material
ESRS E1-5	Energy intensity for activities in high climate impact sectors, paragraphs 40–43	E1-5 Energy consumption and energy mix	ESRS E5-5	Non-recycled waste, paragraph 37 (d)	Not material
ESRS E1-6	Gross Scope 1, 2, 3 and total GHG emissions, paragraph 44	E1-6 Gross Scope 1, 2, 3 and total GHG emissions	ESRS E5-5	Hazardous waste and radioactive waste, paragraph 39	Not material
ESRS E1-6	GHG emissions intensity, paragraphs 53–55	E1-6 Gross Scope 1, 2, 3 and total GHG emissions	ESRS 2 SBM-3-S1	Risk of incidents of forced labour, paragraph 14 (f)	Not material
ESRS E1-7	GHG removals and carbon credits, paragraph 56	Not material	ESRS 2 SBM-3-S1	Risk of incidents of child labour, paragraph 14 (g)	Not material
ESRS E1-9	Exposure to climate-related physical risks, paragraph 66	Not material	ESRS S1-1	Human rights policy commitments, paragraph 20	S1-1 Policies related to own workforce
ESRS E1-9	Breakdown of monetary amounts by acute and chronic physical risks, paragraph 66 (a)	Not material	ESRS S1-1	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21	S1-1 Policies related to own workforce
ESRS E1-9	Location of significant assets exposed to physical risks, paragraph 66 (c)	Not material	ESRS S1-1	Processes and measures for preventing trafficking in human beings, paragraph 22	S1-1 Policies related to own workforce
ESRS E1-9	Breakdown of real estate assets by energy efficiency classes, paragraph 67 (c)	Not material	ESRS S1-1	Workplace accident prevention policy or management system, paragraph 23	S1-1 Policies related to own workforce
ESRS E1-9	Exposure to climate-related opportunities, paragraph 69	Not disclosed due to transitional provisions	ESRS S1-3	Grievance / complaints handling mechanisms, paragraph 32 (c)	S1-3 Processes to remediate negative impacts and channels to raise concerns
			ESRS S1-14	Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	S1-14 Occupational health and safety metrics

Disclosure requirement and related datapoint	Reference in sustainability statement/not material
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 (e)	Not disclosed due to transitional provisions
ESRS S1-16 Unadjusted gender pay gap, paragraph 97 (a)	Not material
ESRS S1-16 Excessive CEO pay ratio, paragraph 97 (b)	Not material
ESRS S1-17 Incidents of discrimination, paragraph 103 (a)	S1-17 Incidents, complaints and severe human rights impacts
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 104 (a)	S1-17 Incidents, complaints and severe human rights impacts
ESRS 2 Significant risk of child labour or forced labour in the value chain, SBM-3-S2 paragraph 11 (b)	Not material
ESRS S2-1 Human rights policy commitments, paragraph 17	Not material
ESRS S2-1 Policies related to value chain workers, paragraph 18	Not material
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines, paragraph 19	Not material
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	Not material
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	Not material
ESRS S3-1 Human rights policy commitments, paragraph 16	Not material
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines, paragraph 17	Not material
ESRS S3-4 Human rights issues and incidents, paragraph 36	Not material
ESRS S4-1 Policies related to consumers and end-users, paragraph 16	Not material
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	Not material
ESRS S4-4 Human rights issues and incidents, paragraph 35	Not material
ESRS G1-1 United Nations Convention against Corruption, paragraph 10 (b)	G1-1 Policies related to business conduct and corporate culture
ESRS G1-1 Protection of whistleblowers, paragraph 10 (d)	G1-1 Policies related to business conduct and corporate culture
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws, paragraph 24 (a)	Not material
ESRS G1-4 Standards of anti-corruption and anti-bribery, paragraph 24 (b)	Not material