



# **ROL**

Sustainability Report  
**2024**

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Sustainability topics and strategy

General information



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# Letter from the CEO



Dear Reader,

Something important happened in 2024. Sustainability is now on our clients' strategic agenda in a whole new way and we can note a growing commitment among them to initiatives such as the EU's climate package Fit for 55. Our clients are actively looking for ways of improving products, including designing them to support circularity and refurbishing. This is making ROL's past and present efforts to improve our own operations and our supply chain a competitive advantage. We are seeing a clear and direct connection between sustainability and our future business success.

Understanding the important sustainability issues and approaching them in a good way has become a business advantage. We are also learning from our clients, like when we participated in an "Accelerator" program run by a major client and offering excellent opportunities to exchange ideas on sustainability. EcoVadis furthermore recognized our sustainability work by ranking ROL at the Gold level for the second year running in their independent ranking, with a slight improvement compared to 2023. We are presently looking into complementing this with some other independent verification.

In 2024, we continued executing the Sustainability strategy that we first introduced in 2020. We conducted an updated Double materiality assessment (DMA) and are prepared to start reporting according to EU Corporate Sustainability Reporting Directive (CSRD) from 2025. We have worked on securing data points to ensure good reporting, but also to get guidance for our work. This has furthermore contributed to a better understanding of the entire area, improving sustainability governance as well as our transition plans concerning scope 1 and 2 emissions, while deepening our knowledge of scope 3 emissions. All this helps shape our further strategic work as we, in 2025, will integrate sustainability as a natural part of our business strategy instead of having a separate Sustainability strategy.

We have continued investing in reducing our climate footprint. At the end of 2024, ROL finished the transition to exclusively using electricity from renewable sources in USA and China. ROL offices with non-renewable electricity will, where applicable, follow suit in 2025. Furthermore, we invested in maximizing the solar cell installation at our site in Lithuania which is estimated to provide 20 percent of our electricity on that site. Our efforts to phase out natural gas as a source of energy in all our operations are also ongoing and we are to be completely fossil-free in our own production by 2027. Presently, we are exploring the possibility of replacing natural gas and LPG with biogas.

During 2024, we have added EPDs (Environmental Product Declarations) to cover all of our high-volume products and LCAs (Life Cycle Assessments) for volume products, enabling clients to better track the environmental footprint of their supply chain. We have also been developing a new service for increased circularity called ROL Refurbished and tried it out together with a small group of clients to get their feedback, with an upcoming wider launch in view. Through ROL Refurbished we take back old products, inspect them, change worn out details, repaint them and deliver them back into the value chain again.

Looking forward, we will be intensifying our work with suppliers to further improve our supply chain when it comes to sustainability and circularity. One important dialogue here concerns the use of low-carbon steel. According to our LCA calculations, steel contributes 70 percent of the CO<sub>2</sub>e footprint of our Workplace products and for the majority of Retail Concept products it is even higher. Some of the steel that we use today is partly recycled and we are eagerly awaiting the large-scale implementation of new technological solutions for low-carbon steel production.

Our digital tool for collecting the input and opinions of employees is now fully implemented at all our sites. This provides good data for improving our leadership and building a positive corporate culture. We are presently launching programs designed to promote diversity, equity, inclusion and belonging with the aim of strengthening unity and improving employee motivation. Taking our social responsibility as an employer is crucial for the Group's ability to hold on to employees and attract new talents.

It is encouraging that we meet plenty of enthusiasm from our stakeholders when emphasizing sustainability in all possible contexts. Our owners have always supported this stance, and the commitment and motivation of our employees are crucial to making headway. So, I want to thank all our stakeholders for the past year and I am looking forward to continuing the work for a sustainable future with all of you in 2025 and beyond!

Regards,  
Stefan Lager  
CEO ROL Group





## Continuing the journey

As we anticipate 2025, transitioning from a year characterized by regulatory and legislative changes, we do so with more experience and a deeper understanding of our own operations. Preparations for the EU Corporate Sustainability Reporting Directive (CSRD) have naturally provided us with greater insights into the impact we have on our entire value chain, further anchoring our commitment to sustainable practices. In the upcoming year, our primary objective will be to replace our current Sustainability strategy from 2020 with an integrated sustainability approach within our business strategy, while maintaining a strong focus on adapting to the evolving regulatory landscape.

Using the results from our Double materiality assessment (DMA) conducted in 2024, we are now able to concentrate our efforts on prioritized areas. This assessment has enabled us to identify key sustainability issues, ensuring that our resources are directed towards the areas of highest impact and relevance to our stakeholders and business operations.

In 2024, our company had the privilege to participate in one of our major clients' Sustainability Accelerator Program, which provided us with improved conditions for our continuous work. Through this program, we acquired new methodologies and tools to increase transparency and further challenge ourselves in our ongoing efforts. The opportunity to collaborate closely with our clients and stakeholders significantly contributes to our own development and remains pertinent in 2025 as well. As a supplier and manufacturer, we play an increasingly crucial role in providing the right circumstances for our clients in the overall shared sustainable development landscape.

Continuing the efforts made in 2024, our focus will remain on preparing for the EU Corporate Sustainability Reporting Directive (CSRD), the EU Taxonomy, Corporate Sustainability Due Diligence Directive (CSDDD) and other relevant regulations. These frameworks are critical in shaping the transparency and accountability of our sustainability practices when full reporting is conducted in 2026. As a result of last year's work, we will also deepen our understanding of our scope 3 data by analyzing indirect emissions across our value chain, from suppliers to end-users. This analysis will help us identify significant greenhouse gas emission sources and implement effective mitigation strategies. In alignment with the

EU Taxonomy, we will also categorize our economic activities to assess their environmental performance. This approach will help identify opportunities for improvement and encourage investment in sustainable practices, reinforcing our commitment to responsible business operations.

To better understand and secure our supply chain due diligence, we are increasing our efforts to gain a deeper insight into our suppliers' daily operations and to evaluate our supply chain more efficiently. An increased visibility helps us promptly address potential issues and ensure compliance with international standards and regulations. Additionally, we are establishing closer cooperation with suppliers who align with our commitment to sustainability, encouraging them to adopt the best practices and improve their own operations. By working closer with our suppliers, we aim to enhance our supply chain resilience and promote positive changes across the industry.

In conclusion, 2025 will be a year of change for us, due to our focus on redefining our strategy, establishing new key areas of focus and enhancing our due diligence efforts. These initiatives will be supported by our ongoing commitment to meeting our stakeholders' expectations as well as regulatory compliance.

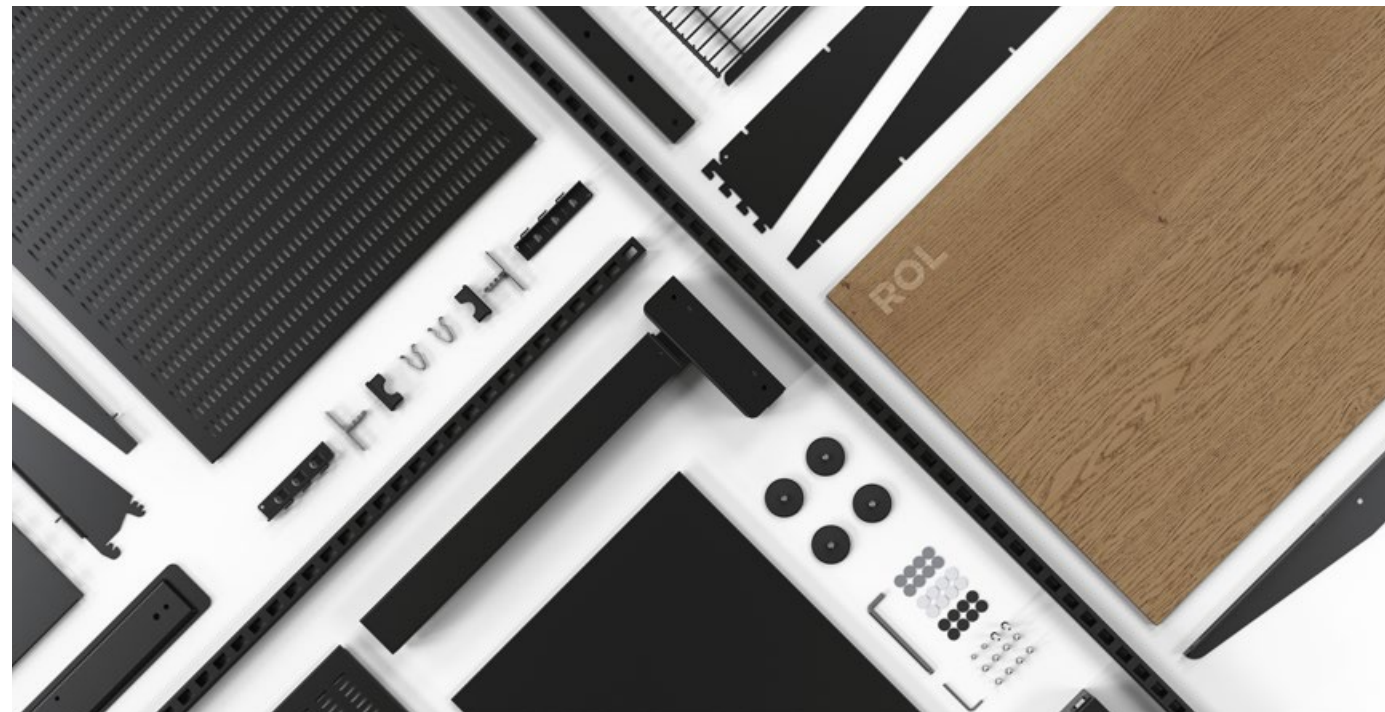
# How ROL operates

ROL is made up of a diverse collection of thinkers and doers located across the globe. This entrepreneurial nature allows the company to stay one step ahead of the industries we are active in, to the direct benefit of our clients. Everyone at ROL has a client-oriented approach, as we truly encourage our employees to collaborate and realize the goals of our partners. Our desire to collaborate is displayed in all the ongoing projects with clients, where different areas of expertise interconnect to produce mutual success and development. Engaging with the company's high-performing clients is one of the key success factors in ROL operations and one of the fundamentals for developing as a partner.

In previous years ROL has enhanced the focus on sustainability across our own operations, as well as the value chain we are active in. We aim to not only address the environmental and social challenges related to our own operations, but also those related to activities throughout our value chain. As a manufacturing company, ROL aims to be the sustainable choice for its clients and with our products and services, support our clients to growth while contributing to their ESG objectives.

## The ROL vision & mission

The vision of ROL is to enable inspiring, integrated and sustainable solutions where we live, work, shop and socialize. The ROL mission is to enable future environment with greater circular economy and more sustainable use of resources.



## Business areas

Our business model is founded on adding value to our clients by transforming ideas into reality. Centered on manufacturing, ROL creates value via our two business areas: ROL Workplace and ROL Retail Concepts:



## ROL Workplace

ROL Workplace offers ergonomically optimized office furniture developed together with clients. With a broad range of office furniture, ROL Workplace creates value through work environments enabling increased productivity and employee well-being. The focus is on creating circular, sustainable economies in partnership with clients who share our passion for a better working life.

Key highlights from 2024:

- Developed EPDs (Environmental Product Declarations) for five of our highest-volume desk frames and LCA Summary Reports for four volume desk frames.
- Created LCAs (Life Cycle Assessments) for all volume desk frames.
- Explored possibilities to refurbish ROL Workplace products, aiming to enable a more circular offering.

## ROL Retail Concepts

ROL Retail Concepts offers turnkey projects incorporating concept design, general contracting and production of shop fittings and interiors for clients within retail, restaurants, cafés and public spaces. ROL Retail Concepts' turnkey service covers the entire process from idea to supporting up-and-running business operations. Through its production units and a wide range of strategic partners, ROL Retail Concepts offer project management, engineering, production, sourcing, warehousing, distribution and construction.

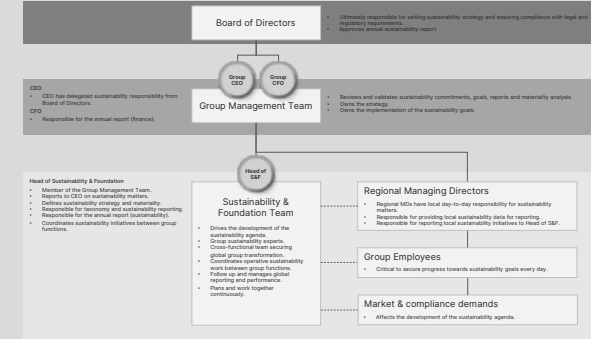
Key highlights from 2024:

- Continuing sourcing activities with some large clients towards regions with more sustainable practices and located geographically closer to our operations to reduce transport distances.
- Reduced the material usage for some steel products through value engineering project.
- Optimized painting processes to increase efficiency and reduce powder usage for some products.

# The year in brief

## EcoVadis gold medal (73/100)

EcoVadis' evaluation resulted in a Gold medal for ROL. EcoVadis is the world's largest provider of corporate sustainability performance ratings. ROL received a score of 73/100, placing us in the top 5% performing corporations with EcoVadis evaluation.



## Sustainability governance structure

ROL established a Sustainability Governance Structure including details on how sustainability matters are governed and managed within our organization. Read more about this on page 28.

## EPDs & LCA summary reports for all ROL Workplace volume products

The ROL Workplace business area has EPDs for five of its highest-volume products and four LCA Summary Reports for its other volume products.



## Sustainability accelerator program

In 2024, ROL participated in a "Sustainability Accelerator Program" providing guidance and support in how to enhance our sustainability efforts. Key outcomes from the program were new insights into how to integrate sustainability within the organization.

## Employee engagement platform at all ROL sites

Our employee engagement platform was introduced to the remaining sites Italy and China. It is now covering 100% of ROL employees. This platform allows employees to raise their voice, share their opinions and communicate about their well-being. It is a key tool for ROL to gather insights from the workforce, guiding our ongoing efforts to be a good employer.



## RISE project – innovate for remanufacturing

ROL is part of a project led by RISE, the Research Institute of Sweden, focusing on how to innovate for remanufacturing. This is an initiative within the program Net Zero Industry – Impact innovation, founded by Vinnova and Energimyndigheten (the Swedish Energy Agency), and bringing together manufacturing companies from various industries to explore and share insights on the topic.

## Transition plan for scope 1 & 2 emissions

ROL established a transition plan including details on activities necessary to decarbonize our own operations and reach the target of absolute GHG reduction in scope 1 and 2 by no less than 75% by 2030. Read more about this on page 32.



## Expansion of solar panels

At its largest production site in Lithuania, ROL has increased the installation of solar panels, which now supply approximately 20% of the site's annual electricity needs.



# Sustainability strategy

## Our strategic approach to sustainability

In 2020, ROL defined a Sustainability strategy built from the foundation provided by a materiality analysis. The strategy incorporates the organization's most material sustainability issues, defining 13 sustainability areas that are material to our operations and contribute to the UN's Agenda 2030 for Sustainable Development and the Sustainable Development Goals (SDGs). The Sustainability strategy is a guiding document for ROL that will aid our success in realizing our mission, where:

ROL is a global company offering a range of products and services to enable future environments with greater circular economy and more sustainable use of resources.

In conjunction with an increased interest from our stakeholders in recent years, sustainability has become a more integrated part of our operations and ways of working. ROL welcomes and embraces the sustainable shift taking place in the market, which is enabling a competitive advantage for organizations adopting sustainable practices.

The primary focus in 2024 has been on preparing to comply with upcoming regulations such as CSRD, the EU Taxonomy and CSDDD, while also continuing our efforts to minimize environmental impact and promote social practices. These regulatory preparations have led to a deeper understanding of the business, contributing to the decision to replace the current Sustainability strategy with a sustainable business strategy.

The existing Sustainability strategy is set to last until the end of 2025. The main objective for 2025 is to replace, update and integrate this strategy into the overall business strategy, ensuring that it becomes an integral part of the business. Additionally, continuous monitoring of changes in the regulatory landscape is being maintained.

Transparent communication and marketing are a priority for ROL and our efforts to provide stakeholders with the information that they value will continue. This sustainability report is a part of that process. Our aim is to ensure that all ROL stakeholders are aware of the company's sustainability goals and efforts moving forward.

# Sustainability risks

The materiality analysis conducted by ROL in 2020 identified a variety of risks, including global macro risks as well as sector- and country-specific risks. These risks served as the basis for determining high-priority risk areas that could potentially affect ROL's operations. The assessment found that the most significant material risks at that time were related to supply chain management and manufacturing processes. In 2023, these risks were reassessed and expanded due to changes in geopolitics and climate, along with new and upcoming legal and regulatory requirements. In the updated DMA in 2024, it remains evident that these high-level risk areas continue to be of the highest importance for ROL.

Assessing risks with a broad focus, ROL considers the following areas as prioritized:

- Supply chain management
- Manufacturing processes
- Geopolitical events
- Climate-related effects
- Legal and regulatory change

## Supply chain management

In our supply chain, ROL continues to collaborate with suppliers and subcontractors to prevent all forms of child labor, corruption and environmental mismanagement, as well as to safeguard the human rights and occupational health and safety needs of all workers. With regards to corruption, the risks and challenges differ depending on where in the world ROL is active, and what the specific situation is. We are already working proactively to prevent corruption in the procurement and sourcing process and will continue planning how to best equip all employees with the right tools to identify and counteract corruption in all its forms, including securing the prevention of using sanctioned suppliers. ROL will also focus on establishing a better understanding of the risks related to how our raw materials are mined and produced, to minimize and proactively work with these risks at the very start of the value chain.

## Manufacturing processes

The manufacturing process within ROL is where we have the largest impact on our direct climate footprint and where we have the most employees. This gives us a natural focal point when considering risks. Within the manufacturing process we evaluate the effects that ROL has on the environment, as well as the working environment for our employees. To provide the data for risk evaluation, we continuously increase our measuring points to gather data as basis for our decisions both from an environmental and a social sustainability perspective.

## Geopolitical events

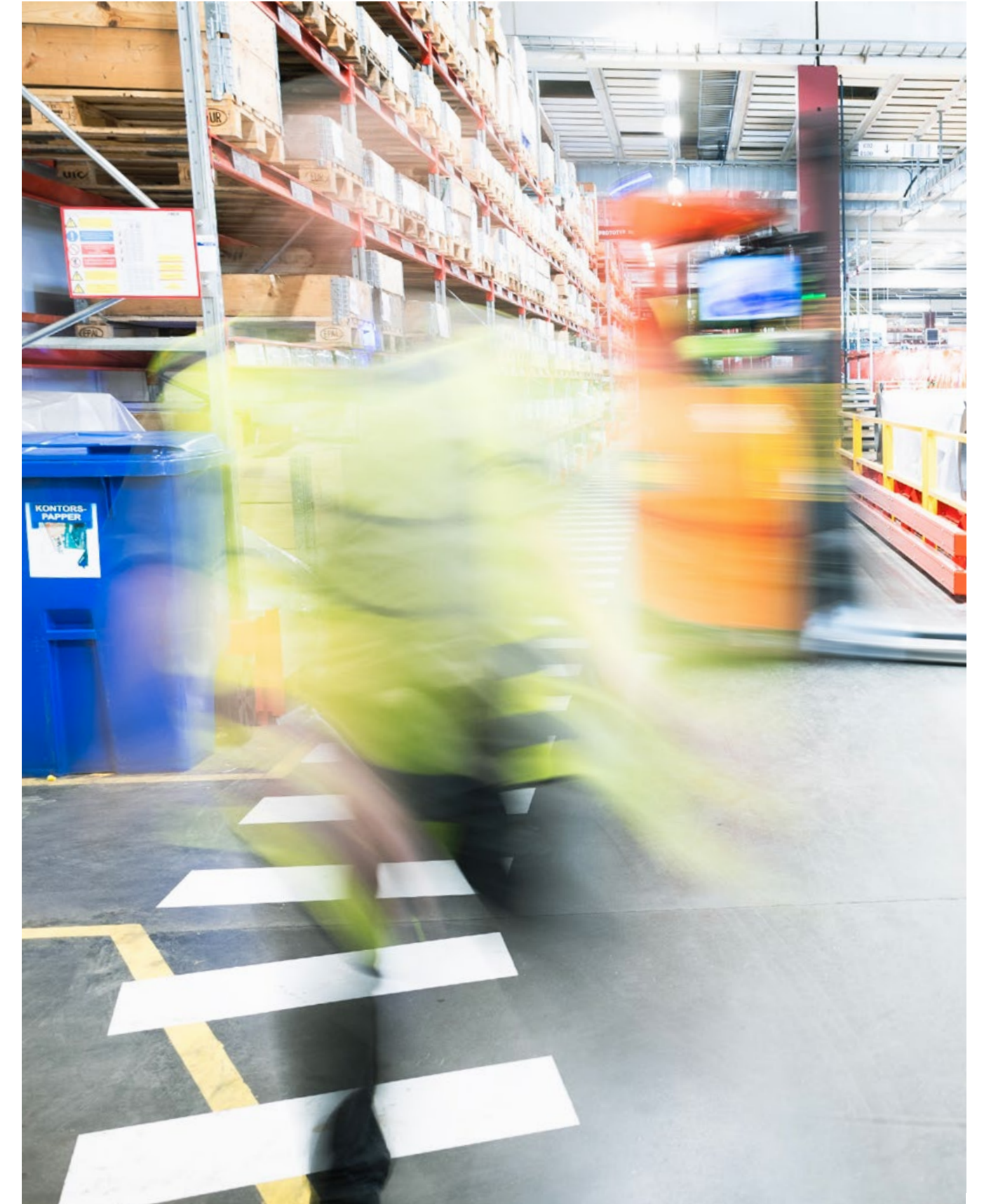
In the last years ROL has been closely following the geopolitical events around the world and we will continue doing so in the foreseeable future. As a global company present on several continents, we operate in environments that have been highly affected by different geopolitical developments in the years following the pandemic. Following the many changes in the political climate around the world in 2024, we cannot neglect that we are operating in a more volatile world than before, with continuous geopolitical events requiring enhanced risk management work.

## Climate-related effects

ROL acknowledges climate change as a significant threat to humanity and the global economy. Consequently, we recognize the necessity to reduce our direct and indirect contributions to climate change while effectively managing the associated risks confronting ROL. Additionally, as we work to mitigate our impact, it is essential for ROL to consider the potential disruptions to our supply chain and manufacturing processes caused by extreme weather events.

## Legal and regulatory changes

International governmental organizations have emphasized the need for global actions and regulatory changes to combat today's challenges, such as climate change. This has resulted in an increased amount of new and updated laws and regulations such as the EU's Carbon Border Adjustment Mechanism (CBAM), CSRD, CSDDD and more. ROL recognizes the importance of continuously following and adapting to these changes. At the same time, we consider the increased risks that they entail for us as a global manufacturing company moving into 2025.





# The 13 sustainability areas of ROL

In 2020, our Sustainability strategy, covering 13 areas, was created and it extends to 2025. These areas were then divided into three levels based on our different strategic approaches to them. Areas for which ROL used the strategic approach "Lead" are considered our most important areas, and we allocate the most resources to them to ensure top performance. The strategic approach "Develop & Accelerate" covers areas of significant importance, where ROL aims to investigate and advance to ensure alignment with stakeholders' expectations. The strategic approach "Manage & Monitor" is applied to areas where ROL actively maintains consistent performance and development. The complete list of our 13 material sustainability areas, assessed according to the materiality analysis, is displayed in the table below.

At ROL, we continuously review the sustainability landscape and have observed a significant shift in both regulatory and stakeholder expectations regarding sustainability matters in recent years. While the 13 areas in the ROL Sustainability strategy remain valid, the accompanying actions and targets have been refined and updated to better reflect the sustainability matters outlined in the ROL sustainability foundation, described on pages 20–21. You can read more about our progress in detail in chapters 8–10, covering Environmental, Social and Governance information.

In 2025, ROL aims to integrate our Sustainability strategy into our overall business strategy.

ROL	Overview
ROL STRATEGIC APPROACH TO SUSTAINABILITY	KEY AREAS
<p><b>Lead</b> This is the most important sustainability area for ROL and where ROL will devote most resources in order to assure top performance and hold a leading position.</p>	<p>1. Effective and sustainable supply chain management.</p> <p>2. Smart solutions that influence sustainable behaviors and enable more efficient management of resources.</p> <p>3. Healthy and safe workplaces with fair working conditions.</p>
<p><b>Develop &amp; Accelerate</b> These sustainability areas are of a significant importance to ROL. ROL aims to investigate and advance these areas to assure alignment with stakeholder expectations while continuously strengthening its organization.</p>	<p>4. Safe and ergonomic products with superior quality and circular design.</p> <p>5. Effective sustainability &amp; quality management systems in manufacturing.</p> <p>6. Attract, retain and develop employees.</p> <p>7. Promote gender equality, diversity and inclusion.</p> <p>8. Customer privacy and data security.</p> <p>9. Low-carbon and energyefficient manufacturing.</p>
<p><b>Manage &amp; Monitor</b> ROL will actively monitor and manage these areas continually in order to maintain a consistent level of performance and development.</p>	<p>10. Transparent communication, marketing and reporting.</p> <p>11. Offices, transportation and business traveling with low climate impact.</p> <p>12. Counteract corruption in all its forms.</p> <p>13. Partnerships for sustainable development.</p>

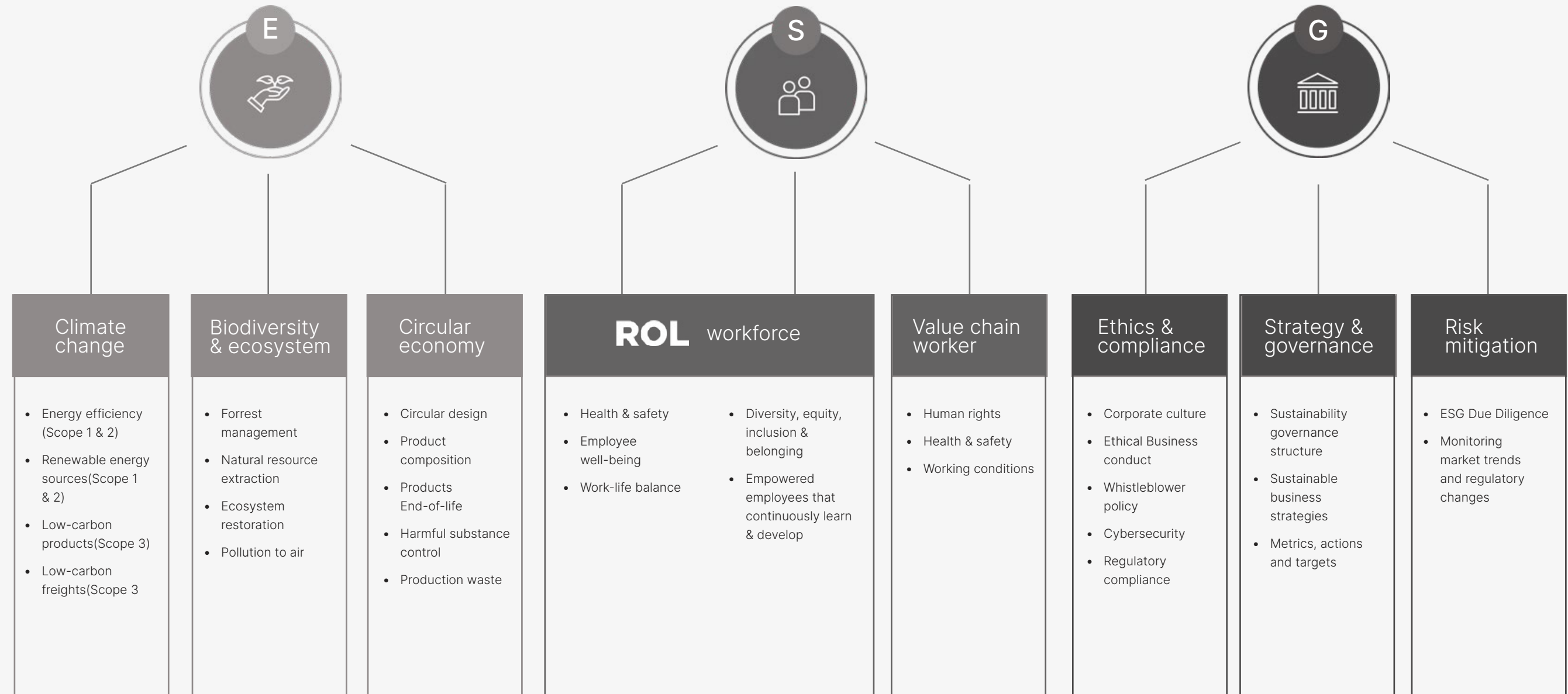
The ROL Sustainability strategy is published in detail on the ROL company website. See the GRI Index on page 60 for more information on the connection between the 13 sustainability areas and GRI.

# ROL sustainability foundation

In 2024, ROL conducted an updated Double materiality assessment (DMA) guided by the upcoming regulatory requirements of CSRD, which ROL is expected to comply with in 2025. The primary changes in this updated assessment include an expanded scope covering ROL's impacts, risks and opportunities with a focus on our entire value chain (see more on pages 26–27). The DMA has resulted in an updated ROL sustainability foundation.

activities that truly matter and have a significant impact. The ROL sustainability foundation guides us in this endeavor. It is based on the results of the updated DMA and further insights gathered from stakeholder dialogues. While many actions and targets for addressing these sustainability matters are already in place, some are still being developed. You can read more about our progress in detail in chapters 8–10, covering Environmental, Social and Governance information.

At ROL, we are committed to directing our resources towards



# Goals and vision

The mission for ROL is to enable future environments with greater circular economy and more sustainable use of resources. To be able to do this, ROL is on a journey to enable inspiring, integrated and sustainable solutions where we live, work, shop and socialize. This is also the vision for the entire company.

In 2022, the ROL Group Management Team approved goals for absolute reduction of greenhouse gas emissions within scope 1 and scope 2. These absolute reduction goals in greenhouse gas emissions will have an influence on our operations and each department will be involved in aligning activities contributing to the fulfillment of our targets. To ensure accurate progress, ROL is working consistently to improve the monitoring and evaluation of all environmental parameters that are considered material. See table for more information about the goals.

The existing parameters for tracking and monitoring the scope 3 emissions of ROL are currently insufficient and therefore absolute reduction goals have not been set for scope 3 emissions. However, working with the updated DMA in 2024, as well as our ongoing efforts to adapt the company to CSRD, have given us a

clearer idea about where our scope 3 impacts are. This will be important input for updating ROL's business strategy and future goals in 2025.

As stated in the sustainability report for 2023, the ROL Group Management Team decided to accelerate the environmental goal to replace natural gas used at the Lithuania production site so that this will be done by 2027. Additionally, it was decided in 2024 that all sites, including non-production sites, must secure the usage of 100 percent renewable electricity by the end of 2025.

The employee engagement platform, designed for the continuous tracking of worker satisfaction, is now fully operational across all sites. The previous objective of achieving an Employee Net Promoter Score (eNPS) of 14 remains in effect.

ROL Environmental Goals				
TARGET	OBJECTIVES/KPI	GOALS 2025	GOALS 2030	COMMENT
Reduced use of natural gas	Reduction in natural gas consumption	-40%	-100% (2027*)	Compared to year 2020
Continuous energy efficiency improvement	Reduction in energy consumption	-15%	-20%	Compared to year 2021
Increase use of renewable energy	Renewable electricity as share of total consumption	>90%	100%	
Reduced CO <sub>2</sub> e emissions	Reduction in emissions, scopes 1 & 2	-45%	-75%	Compared to year 2021
Continuous reduction in waste	Reduction in amount of waste	-18%	-20%	Compared to year 2021
No waste to landfill	Waste to landfill in relation to total amount of waste	< 0.5%	0%	

*These goals were defined and accepted by the ROL Management Group in November 2022.*

ROL Social Goals				
TARGET	OBJECTIVES/KPI	GOALS 2025	GOALS 2030	COMMENT
Employee Net Promoter Score (eNPS)	Employee satisfaction	14	14	

*This goal was defined and accepted by the ROL Management Group in December 2023.*



# General information

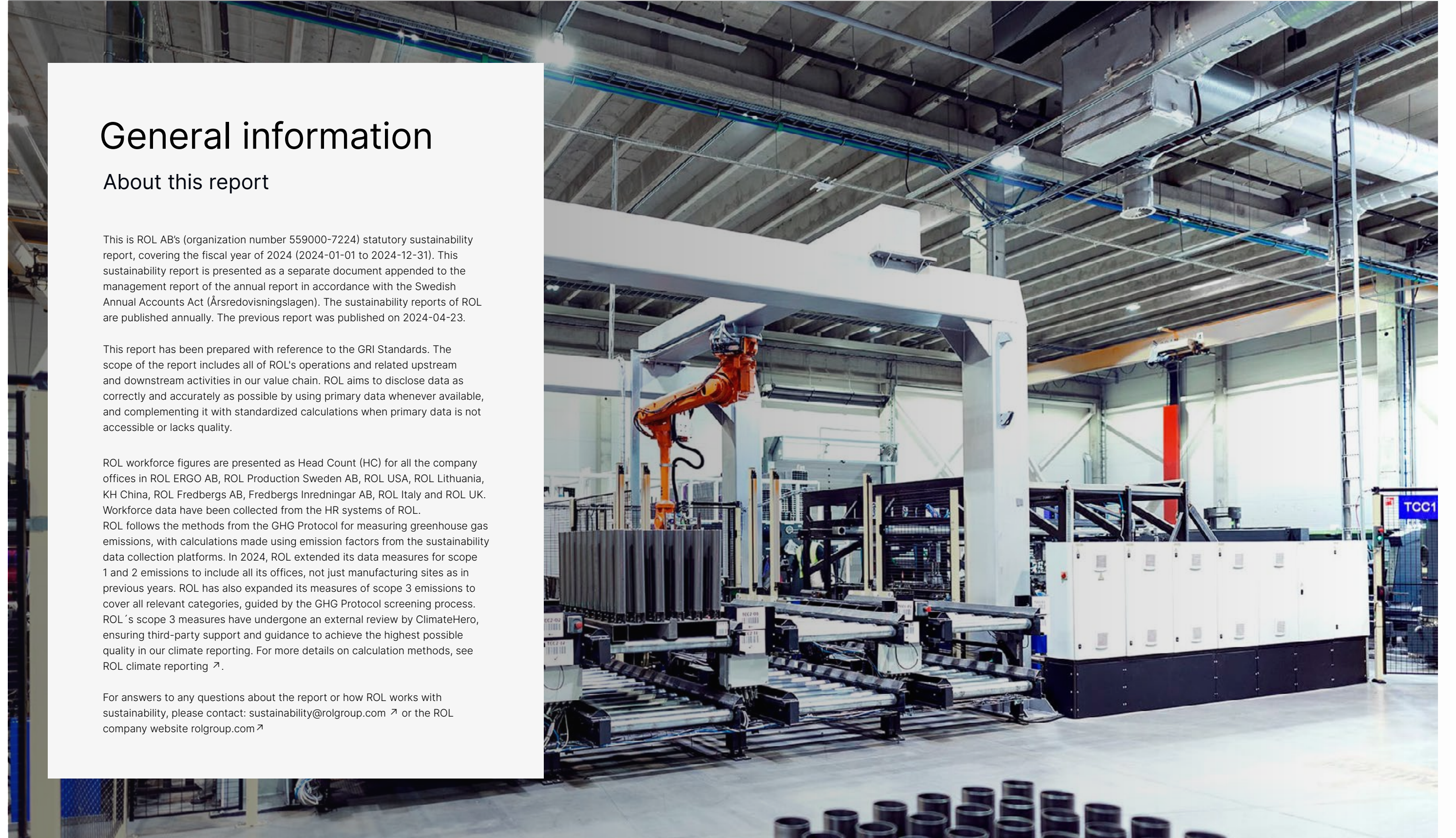
## About this report

This is ROL AB's (organization number 559000-7224) statutory sustainability report, covering the fiscal year of 2024 (2024-01-01 to 2024-12-31). This sustainability report is presented as a separate document appended to the management report of the annual report in accordance with the Swedish Annual Accounts Act (Årsredovisningslagen). The sustainability reports of ROL are published annually. The previous report was published on 2024-04-23.

This report has been prepared with reference to the GRI Standards. The scope of the report includes all of ROL's operations and related upstream and downstream activities in our value chain. ROL aims to disclose data as correctly and accurately as possible by using primary data whenever available, and complementing it with standardized calculations when primary data is not accessible or lacks quality.

ROL workforce figures are presented as Head Count (HC) for all the company offices in ROL ERGO AB, ROL Production Sweden AB, ROL USA, ROL Lithuania, KH China, ROL Fredbergs AB, Fredbergs Inredningar AB, ROL Italy and ROL UK. Workforce data have been collected from the HR systems of ROL. ROL follows the methods from the GHG Protocol for measuring greenhouse gas emissions, with calculations made using emission factors from the sustainability data collection platforms. In 2024, ROL extended its data measures for scope 1 and 2 emissions to include all its offices, not just manufacturing sites as in previous years. ROL has also expanded its measures of scope 3 emissions to cover all relevant categories, guided by the GHG Protocol screening process. ROL's scope 3 measures have undergone an external review by ClimateHero, ensuring third-party support and guidance to achieve the highest possible quality in our climate reporting. For more details on calculation methods, see ROL climate reporting [↗](#).

For answers to any questions about the report or how ROL works with sustainability, please contact: [sustainability@rolgroup.com](mailto:sustainability@rolgroup.com) [↗](#) or the ROL company website [rolgroup.com](http://rolgroup.com) [↗](#)



# General information

## Double materiality assessment

In 2020, ROL partnered with an expert sustainability consultancy to conduct a thorough materiality analysis. This work has supported ROL in understanding what is most material and has provided guidance for our sustainability efforts in recent years. In 2024, an updated Double materiality assessment (DMA) was conducted with guidance from the coming regulatory requirements of CSRD, which ROL is expected to be covered by in 2025. In the updated DMA, ROL has identified and assessed impacts, risks and opportunities in its own operations, and related upstream and downstream activities in our value chain.

The updated DMA was performed following three main steps:

### 1. Understanding the ROL value chain

The first step in the DMA was to map the value chain related to our business areas, ROL Workplace and ROL Retail Concepts, in order to develop an understanding of where our impacts, risks and opportunities may occur. This mapping included an overview of our value chain from raw material extraction to end-of-life treatment of ROL products.

### 2. Defining sustainability matters

With guidance from the sub-topics and sub-sub-topics related to the standards of European Sustainability Reporting Standards (ESRS), an extensive list of sustainability matters formed the basis for defining possible impacts, risks and opportunities related to activities in our value chain. Internal sustainability

experts involved a wide range of internal stakeholders to each topic, along with desktop research with credible sources, including Sustainability Accounting Standards Board (SASB) sector specific standards and various international reports, to define the possible impacts, risks and opportunities on applicable sustainability matters. The outcome was a long list of defined sustainability matters.

### 3. Assessing and determining material sustainability matters

ROL's internal sustainability experts assessed the list of sustainability matters using a materiality scorecard quantifying the severity and likelihood of the impacts, risks and opportunities. To assess and determine impact materiality, the materiality scorecard was based on three criteria to determine the severity of a sustainability matter: (i) scale, (ii) scope and (iii) irremediability. For potential impacts, the fourth criteria (iv) likelihood of the impact was additionally considered. To assess and determine financial materiality, the materiality scorecard was based on the criteria of: (i) likelihood of occurrence and (ii) the financial effect of occurrence for the identified risk and/or opportunity. The outcome of material impacts, risks and opportunities was reviewed by Group Management representatives, including ROL's CEO, for validation. The result of the DMA was material sustainability matters under the following topics covered within the ROL sustainability foundation:

ROL's material topics			
Where do we have the most material impacts, risks & opportunities?			
TARGET	UPSTREAM VALUE CHAIN	ROL'S OWN OPERATIONS	DOWNSTREAM VALUE CHAIN
<b>Environmental topics</b>			
Climate change	●	●	●
Biodiversity & ecosystems	●	●	●
Circular economy	●	●	●
<b>Social topics</b>			
ROL workforce		●	
Value chain workers	●		●
<b>Governance topics</b>			
Ethics & compliance		●	
Strategy & governance		●	
Due Diligence		●	

● Critical ● High ● Medium

### Assumptions:

**Uncertain scenarios:** When assessing the impacts related to ROL upstream activities, we faced challenges due to limited accessible data and information. This made it difficult to accurately determine the severity and likelihood of potential impacts. In these uncertain scenarios, we based our assessments on the "most likely scenario" given the information available. Our goal for 2025 is to bridge this information gap with improved data from upstream activities.

**Limited historical data:** The extensive list of sustainability matters provided by ESRS included topics with limited historical data and measures, which affected the objectivity in assessing and determining the severity of actual impacts. These sustainability matters have been evaluated based on the currently available information and are classified as "under observation." Data collection on these matters is ongoing and will be used to update our DMA in 2025.

### Stakeholder engagement

The first version of ROL's materiality assessment, conducted in 2020, was based on direct interactions with external stakeholders through surveys, interviews and focus groups on sustainability matters. Today, interaction with both internal and external stakeholders on sustainability matters occurs continuously and iteratively as part of our daily operations. The stakeholder engagement for the updated DMA primarily includes interviews and surveys with key internal stakeholders to understand the material sustainability matters for ROL's stakeholder groups. To gain sufficient understanding of sustainability matters from the stakeholders' perspective, over 20 key representatives from stakeholder groups were interviewed. These representatives regularly interact and engage with our stakeholders, including customers, suppliers, investors, the Board of Directors and employees. In addition to these interviews, surveys, questionnaires and engagement platforms have also served as valuable inputs. From engaging with representatives of ROL's stakeholder groups, it is evident that a holistic focus on sustainability matters is of importance.

Stakeholder engagement		
STAKEHOLDER GROUP	FORMS OF ENGAGEMENT	MAIN TOPICS OF CONCERN
Employees	Employee Engagement Platform, Surveys, Interview with stakeholder representatives	<b>Environment</b> - Climate change - Biodiversity & ecosystems - Circular economy
Board of Directors	Relationship dialogues, Interview with stakeholder representatives	<b>Social</b> - ROL workforce - Value chain workers
Investors	Relationship dialogues, Interview with stakeholder representatives	<b>Governance</b> - Ethics & compliance - Strategy & governance - Due Diligence
Customers	Sales & Relationship dialogues, Surveys, Questionnaires	
Suppliers	Purchase & Relationship dialogues, Self-Assessment, Audits	

# Governance and management

## The ROL Sustainability Governance Structure

A governance structure for sustainability is necessary to manage ROL's sustainability agenda responsibly and strategically. ROL has therefore clarified the division of responsibilities among different groups and representatives within the company. This structure integrates sustainability aspects at all levels of the company, from strategic planning to daily operations, and establishes a clear line of responsibility and reporting for sustainability-related decisions and initiatives.

### Board of Directors

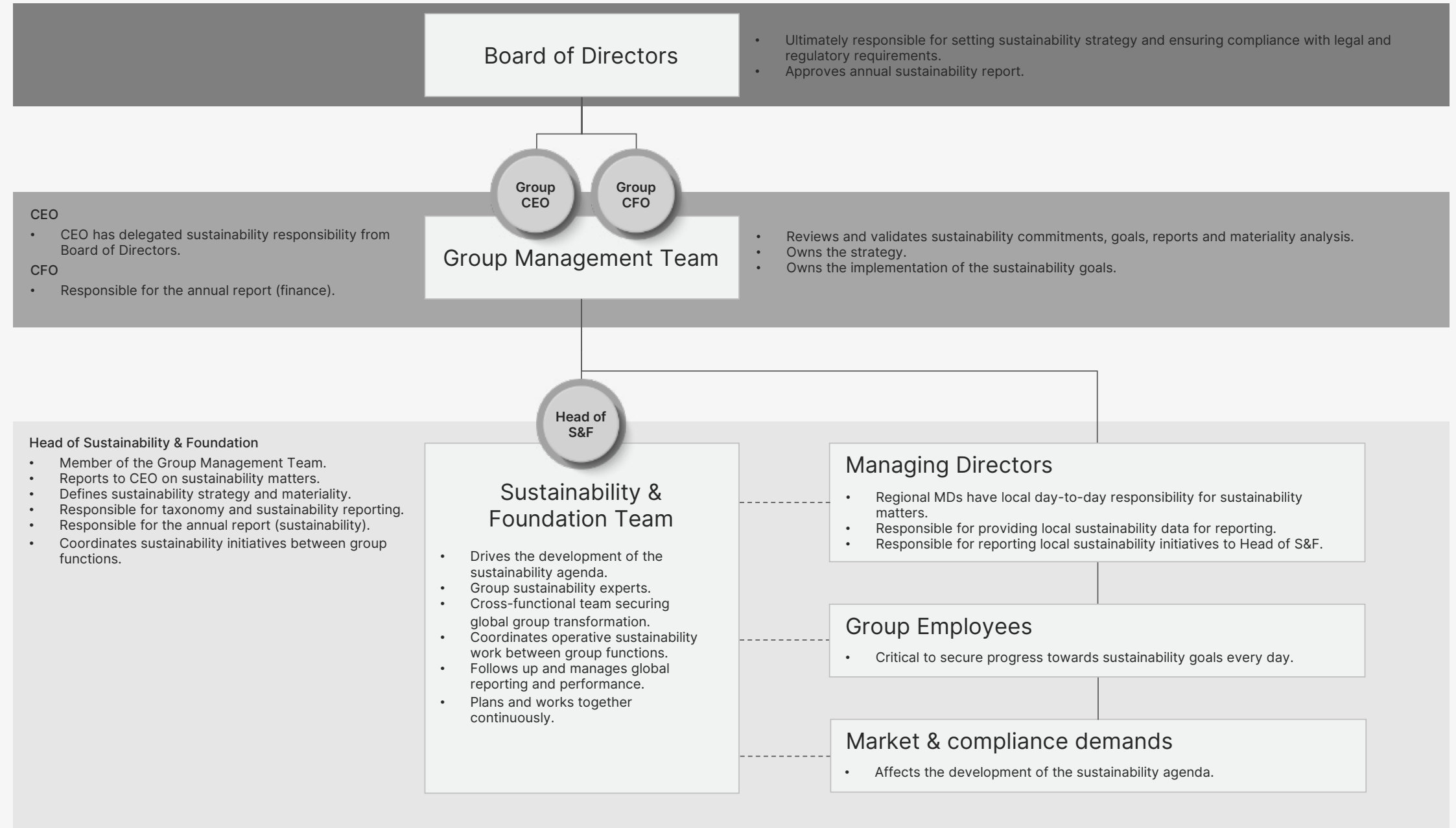
The Board of Directors has the ultimate responsibility for the company's sustainability agenda and strategy. The Board integrates sustainability aspects into the business model and decision-making processes. It also approves the company's sustainability reporting and major sustainability initiatives and investments.

### Group Management Team

The Group Management Team at ROL is led by the company's CEO, who holds delegated authority from the Board. This team is entrusted with the ownership of both the strategy and its execution within the organization. It is responsible for continuously monitoring and evaluating established sustainability goals and commitments, as well as for making decisions on escalated issues. The Head of Sustainability and Foundation serves as the primary representative in the Group Management Team for driving the sustainability agenda. This role is supported by a cross-functional global sustainability team responsible for the global coordination of sustainability efforts.

### The ROL Management System

The ROL Management System includes Code of Conduct, policies, routines and guidelines. ROL Management Systems is certified according to quality ISO 9001, environment ISO 14001, health & safety ISO 45001 and security ISO 28000.



# Environment

## Climate change including energy

### Impact →

Climate change is one of the environmental areas identified as most important for ROL to address. Climate change is no longer a distant threat, but a visible reality with catastrophic impacts on people, the planet and business. At ROL, we are determined to minimize our climate footprint connected to our own operations and related to upstream and downstream activities in our value chain.

#### Scope 1 & 2

Since 2021, we have measured our climate footprint related to scope 1 and 2 and we are committed to reducing this by 75 percent by no later than 2030. We have recognized that the main impact on climate change related to our own operations is primarily connected to the consumption of non-renewable energy sources in our facilities. Therefore, a top priority for ROL is to switch to renewable energy sources in our own operations when this is possible.

As illustrated in the ROL Scope 1 & 2 Transition Plan 2030, the main emission levers – i.e. the areas with the greatest potential for reducing greenhouse gas emissions – for ROL are the use of natural gas in our manufacturing facility in Lithuania and the use of LPG (Liquefied Petroleum Gas) in our manufacturing facility in Sweden. At ROL, we have made significant improvements in reducing the use of energy in our facilities. In recent years, we have also accelerated our efforts to switch to renewable energy sources. ROL's largest manufacturing sites, located in Lithuania and Sweden, operated with renewable electricity already before 2021, when ROL started to measure its scope 1 and 2 emissions and the base year was set. The most recent achievement in this area was the switch to renewable electricity in the USA and China. There are ongoing projects exploring a transition from using natural gas in Lithuania and LPG in Sweden to renewable energy sources and we are currently evaluating some alternatives, such as biogas, that we have identified.

#### Scope 3

It is generally acknowledged that the greatest environmental impact of manufacturing companies on climate change is related to the upstream activities in their value chain. ROL is no exception, as our largest impact on climate change relates to our scope 3 emissions, primarily the emissions generated by our sourcing materials and services (category 1). For this year's report, we have extended ROL's scope 3 measures to cover all relevant categories for reporting in accordance with CSRD.

We see this as an important step for addressing impacts that have a significant effect and for dedicating our resources to actions that truly matter. This extended measure of scope 3 enables us not only to be transparent about our indirect impact on climate change through ROL's upstream and downstream value chain, but also to guide us in dedicating resources and efforts to material impacts with data-driven measures. At ROL, we are committed to reducing our impact on climate change beyond our own operations. In 2025, our aim is to further improve the accuracy of our scope 3 data and define actions for reducing our scope 3 emissions.

### Policy →

The ROL Management System sets the framework and guides us in our work to reduce our negative climate impact, which includes the ROL Environmental policy, Code of Conduct, Sustainability strategy and environmental goals, sets the framework and guides us in our work to reduce our negative climate impact. Furthermore, the manufacturing sites in Lithuania, Sweden and the USA all have environmental management systems certified according to ISO14001. Area 9 in the ROL Sustainability strategy emphasizes our commitment to reaching a low climate and energy footprint from the manufacturing activities in all our countries of operation. ROL has set targets related to the use of renewable energy sources and improving energy efficiency within our operations. Area 1 in the ROL Sustainability strategy sets the goal to proactively ensure a sustainable supply chain, demonstrating ROL's commitment to addressing impacts beyond our own operations and focusing on our entire value chain.

For more details of the ROL Environmental Goals, see page 22.

### Action →

Our actions in 2024 have focused on addressing ROL's impacts on climate change from our own operations (scope 1 and 2) and to measure our indirect impacts on climate change through ROL's upstream and downstream business activities (scope 3). Some of the key initiatives from the fiscal year 2024 include:

- Development of the ROL's scope 1 & 2 Transition Plan 2030, demonstrating the greenhouse gas emission levers from our own operations and the progress toward 75 percent reduction in greenhouse gas emissions for scope 1 & 2.
- Switch to renewable electricity in ROL's facilities in the USA and China, fully implemented from the beginning of 2025.
- Extended scope 3 measures to include all relevant categories for reporting, covering all material emissions from ROL's upstream and downstream activities.
- Extended scope 1 & 2 measures to include all ROL sites of operations, not only manufacturing facilities. This had just a small effect on ROL's total scope 1 & 2 measures, having an insignificant effect on the established base year and the target of 75 percent reduction in greenhouse gas emissions for scope 1 & 2 by 2030.

• EWR2 protective gas stabilization equipment was installed at ROL's manufacturing facility in Lithuania and all reducers were changed to energy-saving ones (ProsaVer) in all manual welding workplaces. The changes help save over 30 percent of the protective gas used in these workplaces.

• More solar panels have been installed at our manufacturing facility in Lithuania, which will increase the production of electricity from our own resources up to 20 percent of the site's total needs.

• One hybrid company car in Lithuania has been switched to fully electric and in Sweden ROL has reduced the number of company cars.

• Improvement of the infrastructure for charging electrical cars and scooters at ROL facilities.



### Transition plan scope 1 & 2

In 2024, ROL established a transition plan for scope 1 and 2 emissions. This plan outlines the emission levers— i.e. the areas with the greatest potential for reducing greenhouse gas emissions— for ROL related to scope 1 and 2 since the base year 2021 and tracks our progress towards the target of an absolute reduction of 75 percent by 2030, at the latest. In 2024, the scope 1 and 2 measures were extended to include all ROL's offices by adding measures to also cover our offices in Italy, the UK, Lithuania (Klaipeda) and Sweden (Mariestad). With these extended measures, we have recalculated our base year to be 3,497 tCO<sub>2</sub>e following the guidance of the GHG protocol.

Since the base year 2021, ROL has reduced its greenhouse gas emissions in scope 1 and 2 by 39 percent based on the measures for 2024. This is a slightly improvement compared to 2023 measures (-36 percent), which is connected to a switch to renewable electricity in our warehouse in Klaipeda. In 2024, investments were made to switch to renewable electricity in the USA and China, reducing scope 1 and 2 emissions in 2025 significantly. This puts ROL in a good position for meeting our target of 100 percent renewable electricity in our own

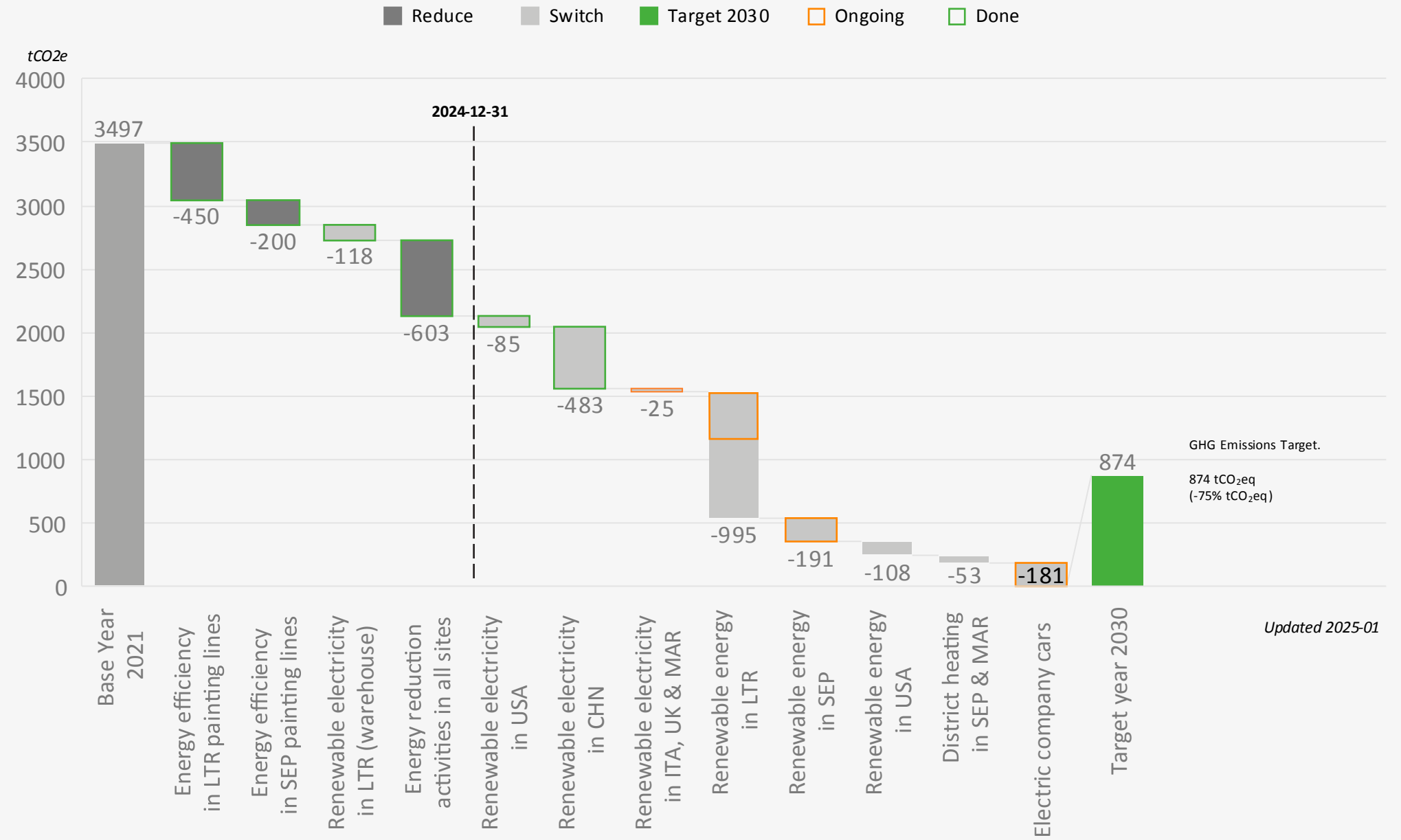
operations and the target to reduce scope 1- and 2-related GHG emissions by 75 percent by 2030, at the latest.

### Extended scope 3 measures

Since 2021, ROL has measured the scope 3 emissions from fuel- and energy-related activities (category 3), transportation (category 4), and business travel (category 6). In 2024, comprehensive work was undertaken to improve these measures by including all relevant scope 3 categories related to ROL's upstream and downstream activities. A screening process, guided by the GHG Protocol Corporate Value Chain (scope 3) standard, was carried out to identify the relevant categories for ROL to include in measures.

With extended scope 3 measures, it is evident that ROL's impact on climate change through the value chain accounts for over 97 percent of the company's total climate footprint. At ROL, we are dedicated to addressing our impacts related to our value chain. With the relevant scope 3 measures in place, we can define actions and prioritize our decarbonizing efforts with the guidance of data. We are aware that reducing impacts on climate change related to our value chain requires close collaboration with suppliers and decarbonization efforts related to ROL's upstream and downstream activities. Enhanced collaboration and engagement with suppliers to address climate change impacts from upstream activities have been identified as key activities for 2025.

ROL Scope 1 & 2 Transition Plan 2030



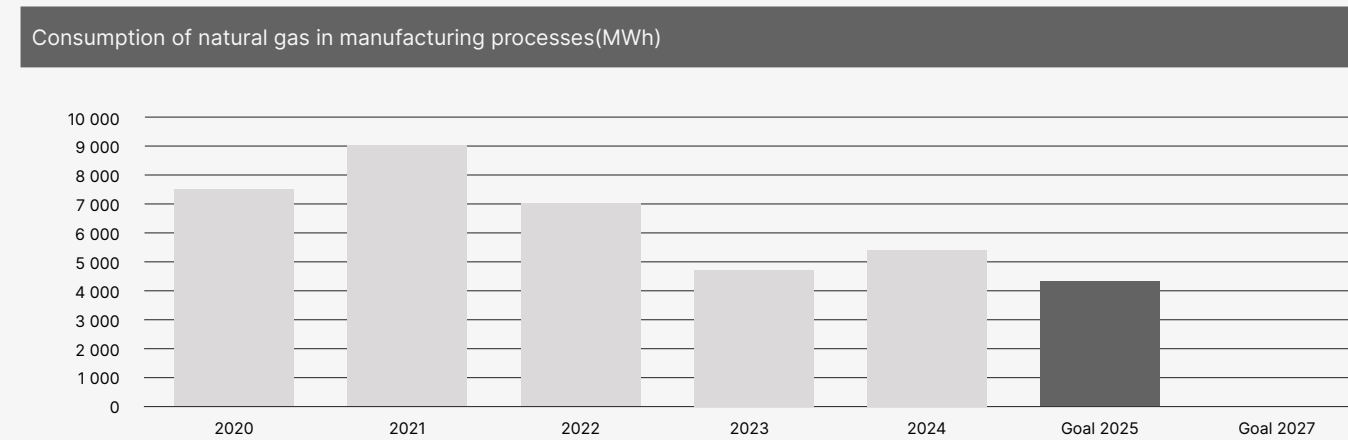
## Metrics and targets →

In 2024, our activities focused on switching to renewable energy sources in ROL's own operations, along with our continuous efforts to improve energy efficiency. We have observed a slight increase in the consumption of natural gas in Lithuania and LPG in Sweden, which negatively impacts our goal of reducing scope 1 and 2 GHG emissions by 40 percent for the fiscal year 2024. This has triggered accelerated efforts to switch natural gas in Lithuania and LPG in Sweden to renewable sources. The switch to renewable electricity in the USA and China will set ROL on a good path towards meeting the environmental targets of reducing scope 1 and 2 GHG emissions by 75 percent and achieving 100 percent renewable electricity by 2030. Although the decision was made in 2024, the actual result of the switch to renewable electricity in these countries will be recognized first when measuring 2025 data.

ROL metrics and targets					
TARGET	OBJECTIVES/KPI	RESULT 2024	GOALS 2024	GOALS 2030	COMMENT
Reduce use of natural gas	Reduction in natural gas consumption	-26%	-35%	-100% (2027)	Compared to year 2020
Continuous energy efficiency improvement	Reduction in energy consumption	-24%	-10%	-20%	Compared to year 2021
Increase part of renewable energy	Renewable electricity as share of total consumption	86%	>90%	100%	
Reduce CO <sub>2</sub> e emissions	Reduction in emissions, scopes 1 & 2	-39%	-40%	-75%	Compared to year 2021

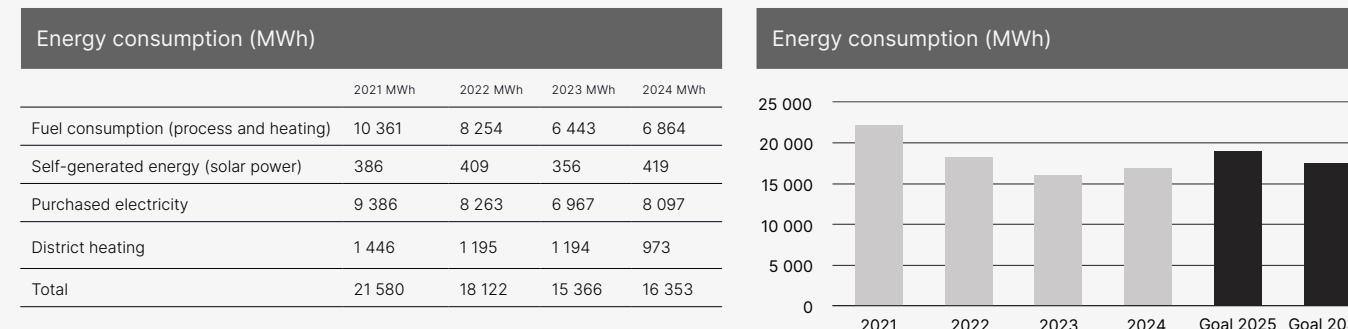
### Reduce natural gas consumption

The ROL production facility in Lithuania is the only facility using natural gas in a production process (powder coating line). In 2024, consumption has been reduced by 26 percent compared to the base year 2020. Compared to the previous year, this is an increase by 10 percent in natural gas consumption. ROL has the goal to reduce consumption by 40 percent in 2025, compared to 2020, and the target is to exclude all usage of natural gas by 2027 (revised from 2030).



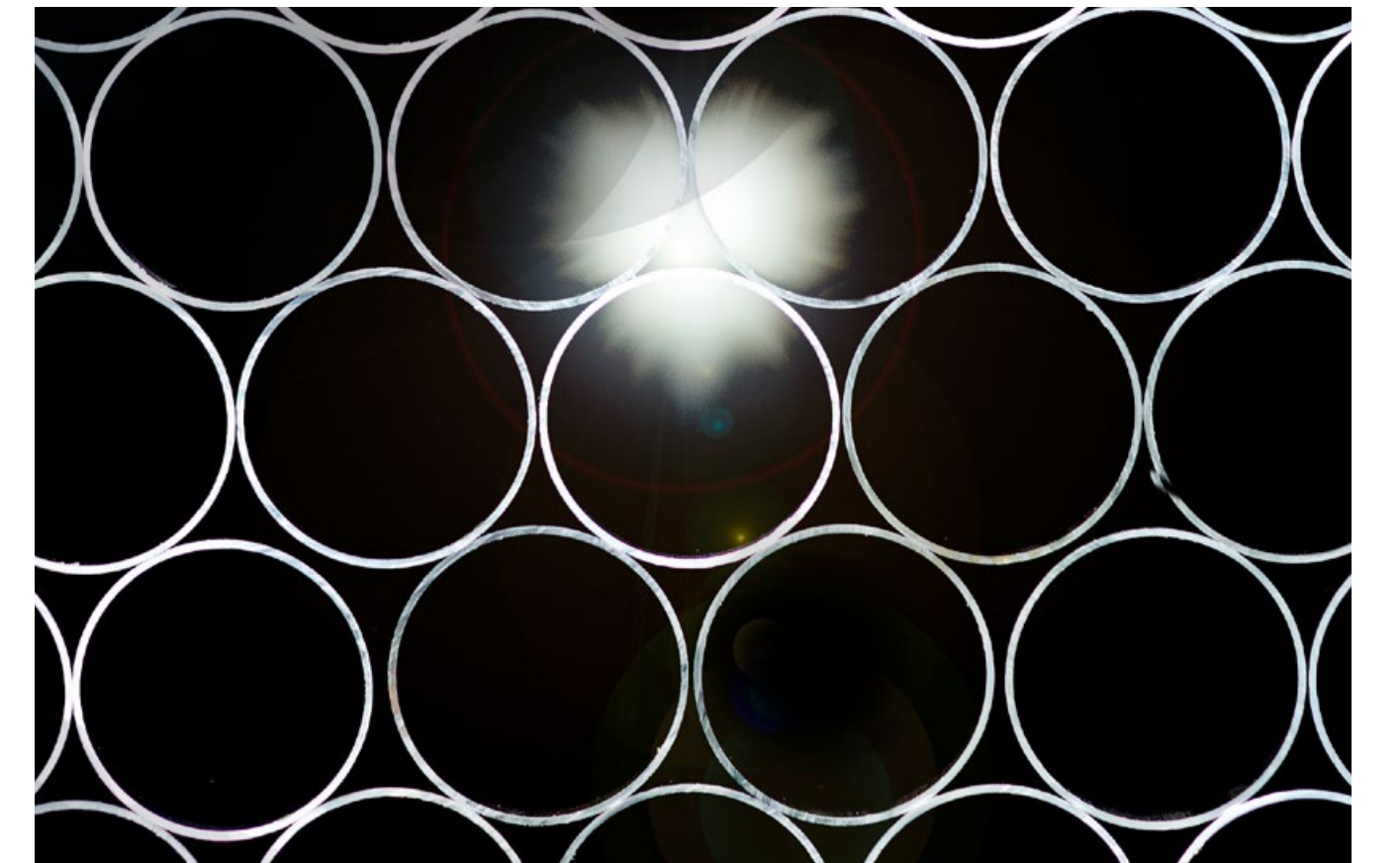
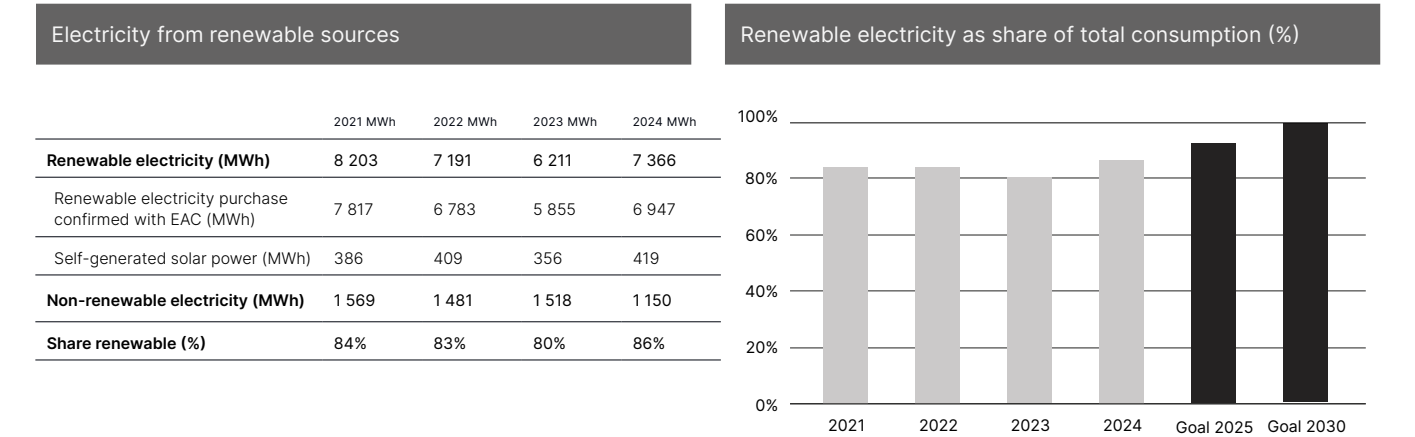
### Reduce energy consumption

In 2024, absolute energy consumption was increased by 6 percent compared to the previous year. From the base year 2021 absolute energy consumption was reduced by 24 percent. ROL has a goal to reduce absolute energy consumption with 15 percent in 2025 and 20 percent in 2030, compared to base year 2021.



## Increase share of renewable electricity

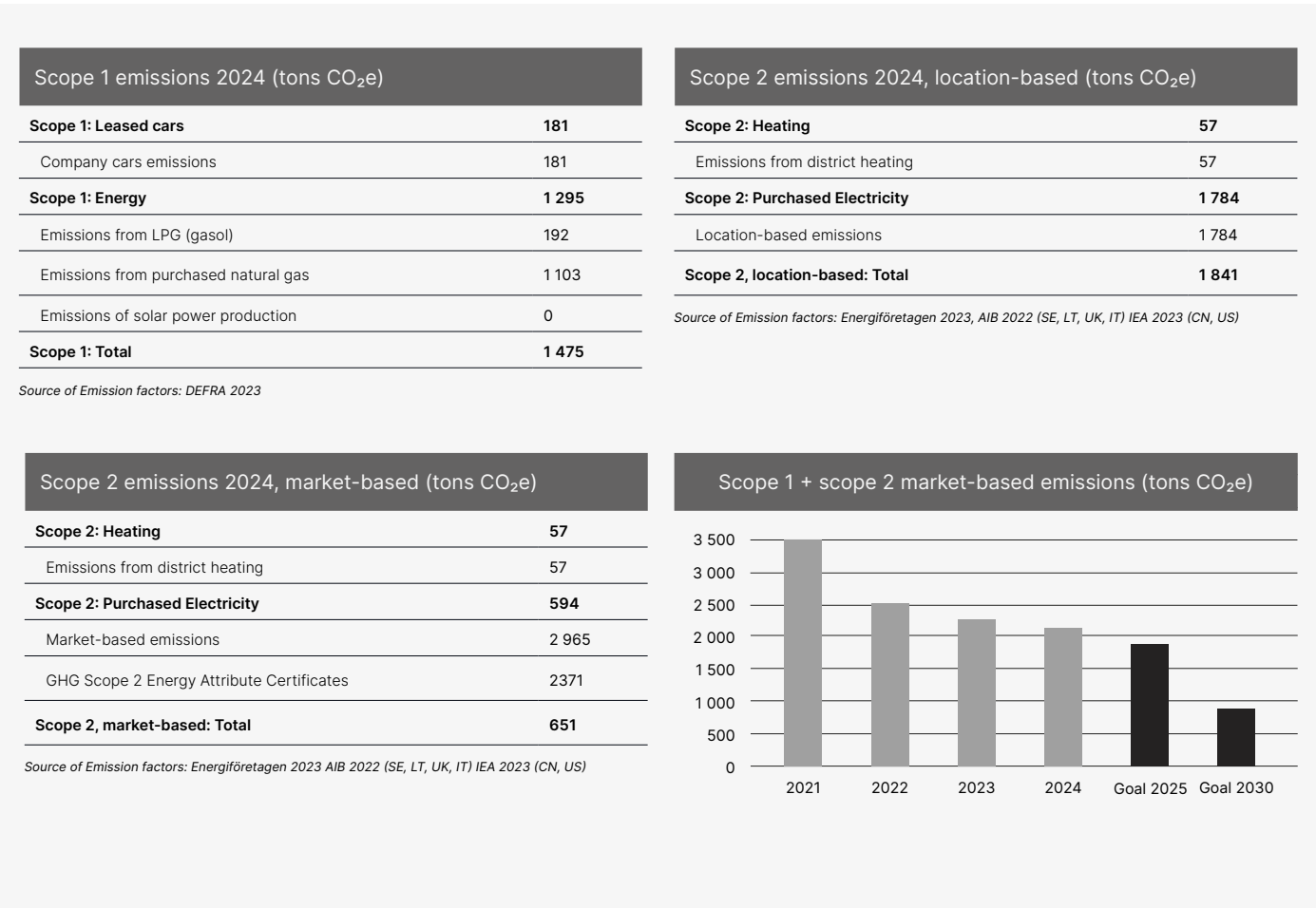
ROL purchased 6,947 MWh of renewable electricity confirmed with EAC in 2024. This amount correlated to 85,8 percent of the total electricity purchased. Adding the amount of self-generated solar power, the share of renewable electricity amounts to 86,5 percent of total electricity consumed. ROL had set the goal to increase this share to a minimum of 90 percent in 2024 and we have the target to exclusively use electricity based on renewable sources by 2030. We were slightly behind our target of >90 percent renewable electricity in 2024, but have for 2025 signed contracts for renewable electricity in China and USA. This will place us in a good position for meeting our goals of >90 percent renewable electricity in 2025.



### Reduce scope 1 & 2 emissions

In 2024, scope 1 and 2 emissions were reduced by 39 percent compared to the base year 2021. Compared to the previous year's measures (2023), this is a reduction of 4 percent. ROL has set a goal to reduce scope 1 and 2 emissions with 45 percent by 2025 and with 75 percent by 2030, compared to the base year 2021.

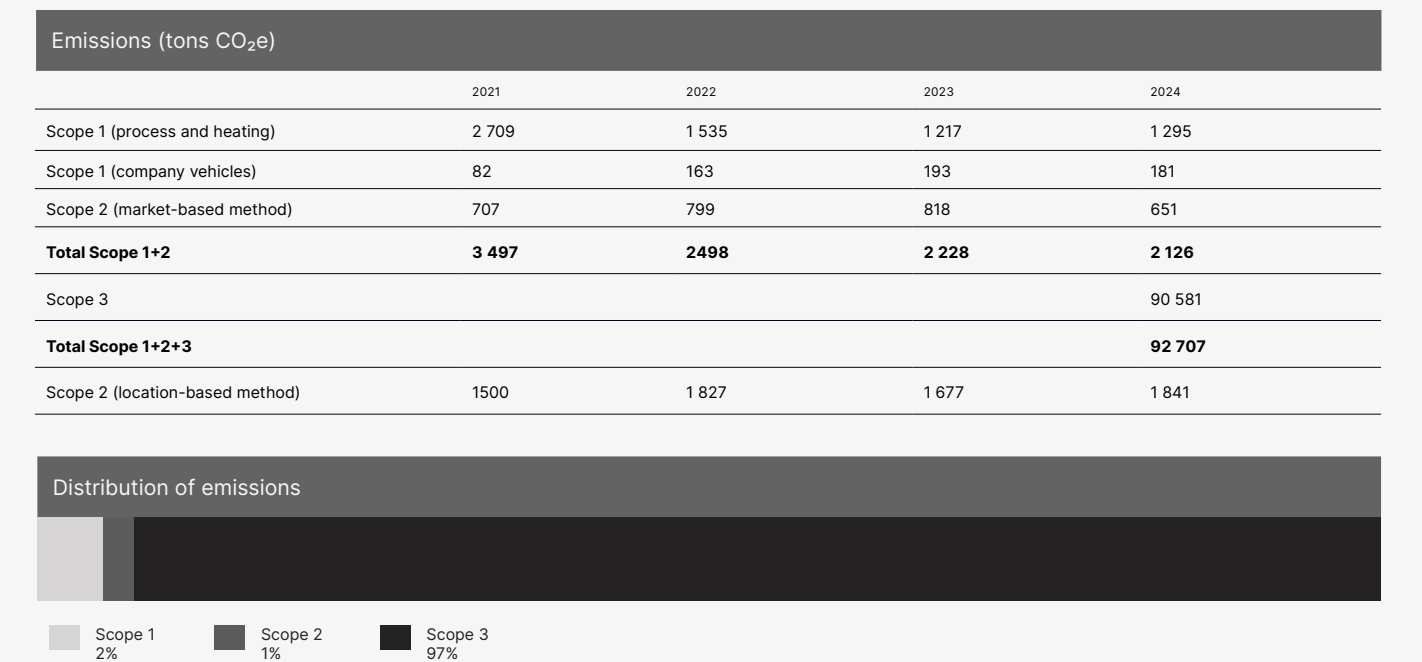
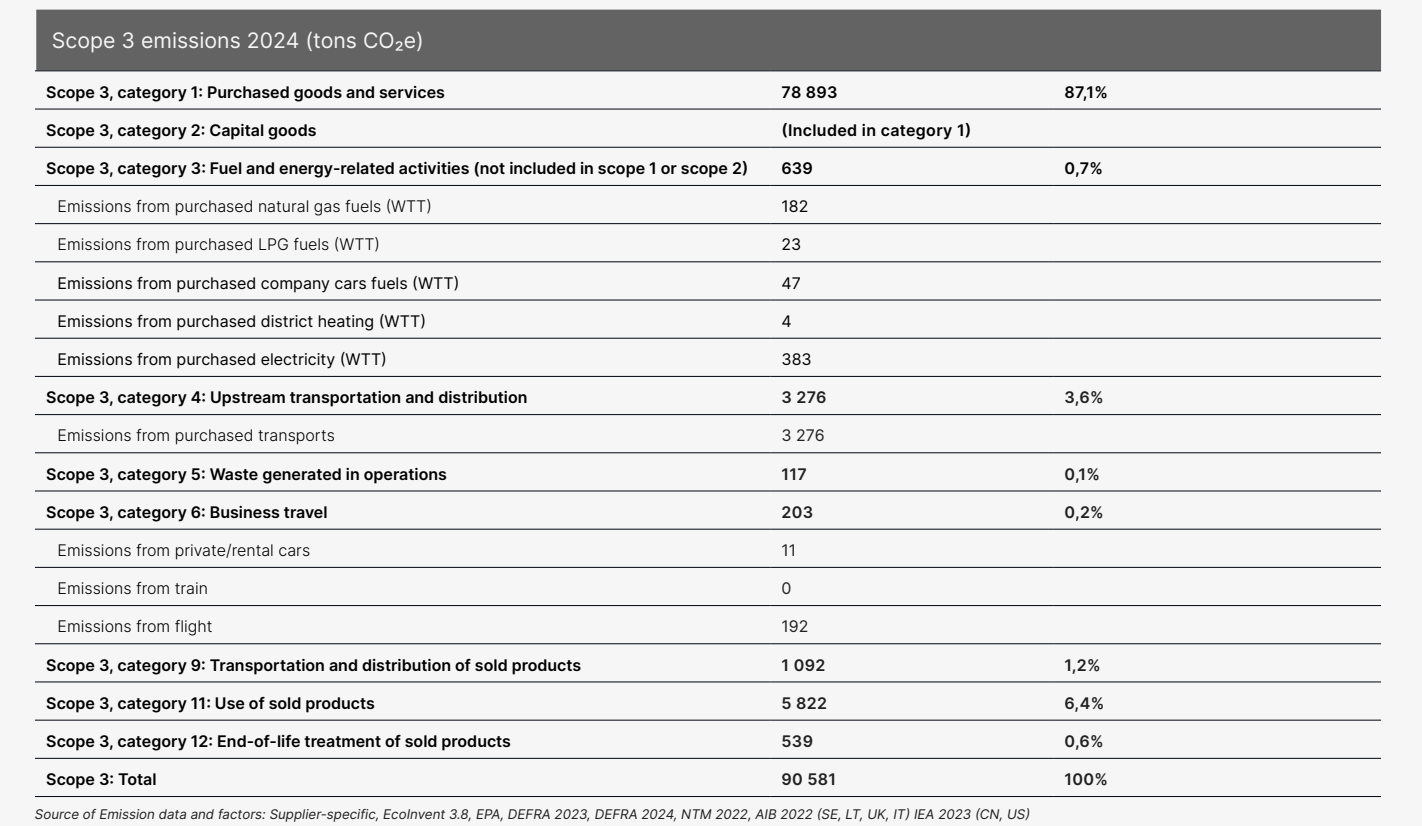
For 2024, scope 1 and 2 emissions accounted for 3 percent of ROL's total reported greenhouse gas emissions, while scope 3 emissions represented over 97 percent.



Data for energy consumption and scope 1 and 2 emissions are reported by all ROL manufacturing facilities and offices, which are based in Sweden (Jönköping and Mariestad), Lithuania (Siauliai and Klaipeda), the USA (Holland, MI), China (Pinghu), Italy (Perugia) and the United Kingdom (Nottingham). For more details on the calculations methods for Scope 1 and 2 emissions, see ROL Climate reporting.

### Scope 3 emissions

During 2024, the measurement of scope 3 emissions has been extended to include the categories 1, 2, 3, 4, 5, 6, 9, 11 and 12. It is evident that ROL's main impacts on climate change are related to the purchase of goods and services (category 1) which accounts for over 87 percent of total scope 3 emissions, followed by the use of sold product (Category 11) and our upstream and downstream transportation (category 4 and 9). Data for scope 3 emission are reported by all ROL manufacturing facilities and offices, which are based in Sweden (Jönköping and Mariestad), Lithuania (Siauliai and Klaipeda), the USA (Holland, MI), China (Pinghu), Italy (Perugia) and the United Kingdom (Nottingham). For more details on the calculation methods for Scope 3 emissions, see ROL Climate reporting.



# Environment

## Water and marine resources

### Impact →

ROL recognizes that water consumption can have a negative impact on the environment if it is not responsibly managed. Even though we are not a major consumer of water in our manufacturing processes, we embrace our responsibility to use water with respect for the environment. We strive to reduce the amount of water needed and ensure that used water is handled and recycled correctly.

All the water we use is supplied by municipal water companies. In Lithuania and Sweden, water is needed in the painting processes to clean parts before applying powder to the products. This process generates wastewater that includes emulsions and requires treatment before the water can be returned to the municipal water system. At our other locations, water is used exclusively for household consumption.

### Water stress analysis

To determine if ROL's operations are located in water-stressed areas, we conducted a water stress analysis in 2024 using the Adequate Water Risk Atlas Tool (WRI) to assess overall water risks and specific water stress levels. We also used the WWF Risk Filter Suite to evaluate physical, regulatory and reputational water risks. This analysis covered all ROL manufacturing facilities and offices, which are based in Sweden (Jönköping and Mariestad), Lithuania (Siauliai and Klaipeda), the USA (Holland, MI), China (Pinghu), Italy (Perugia) and the United Kingdom (Nottingham).

The water stress analysis indicated that most ROL sites are in areas with low to medium overall water risks and water stress levels (<20 percent), including the main manufacturing sites in Sweden (Jönköping) and Lithuania (Siauliai). Italy (Perugia) had a medium to high overall water risk and an extremely high water stress level (>80 percent), similar to China (Pinghu), which had a high overall water risk and a high water stress level (40–80 percent).

ROL has no water-intensive operations in general. The only manufacturing activities that require water are the painting lines located in Sweden (Jönköping) and Lithuania (Siauliai), which are not in regions subject to high water-stress or water-related risks. Italy (Perugia) and China (Pinghu) have no manufacturing activities that require water. The water consumption in these regions is exclusively related to household consumption (toilets, kitchen, showers etc.).

### Water consumption in the value chain

Assessing the impact related to water resources in ROL's entire value chain, we recognize that the extraction and processing

of raw materials (e.g. to produce steel, cardboard and minerals for electronics) require significant amounts of water. If water consumption is not properly managed, it can negatively impact water quality and contribute to water scarcity, especially in water-stressed areas.

ROL aims to secure responsible water practices throughout its value chain. To conduct a water stress analysis of the impacts related to water consumption in ROL's value chain, ongoing efforts are focused on increasing traceability and the geographical mapping of these water-intensive activities. This is fundamental for performing a high-quality water stress analysis and prioritizing efforts on material water-related matters.

### Policy →

The ROL management system includes the following guiding policies: the ROL Environmental policy, the ROL Code of Conduct, the ROL Sustainability strategy and the ROL Environmental goals, as well as ISO14001 Environmental management systems. ROL has systematic work processes in place at all our facilities and these are in compliance with local legislation and customer requirements.

### Action →

#### Responsible water practices in production processes

Since many years, ROL has adopted responsible water practices to assure efficient and safe water consumption in our manufacturing processes. After water being used in the painting processes, it is contaminated with chemicals and needs to be handled with care. Water used in the process is tested regularly and as long as the contamination levels are within approved limits, the water is recirculated and reused in the painting process.

In our Lithuanian plant, water effluents are first treated in an internal treatment process. Once the water reaches the legally approved contamination levels, effluents are discharged through the municipal sewage system for final treatment at a government-owned facility.

In Sweden water effluents are treated as hazardous waste stored in a special tank. When the contaminated water tank reaches a specific level, a service provider is notified and then in charge of collecting and transporting the contaminated water to proper treatment facilities, as per environmental legislation.

## Responsible water practices in production processes

Actions have been taken to reduce the amount of water being consumed by installing water-saving faucets. Gauges are installed in paint production line baths, making it possible to measure and follow up consumption in our manufacturing processes.

Recognizing in 2024 that ROL's offices in Italy (Perugia) and China (Pinghu) are located in areas of high water stress, work is ongoing to define actions to further address this impact. Although water consumption at these offices is exclusively related to household consumption, ROL will adopt the best practices to ensure efficient and responsible water management.

## Metrics and targets →

The ROL group's water consumption is monitored and reported on an ongoing basis. In 2024, the total water consumption at the company's four manufacturing and assembly facilities amounted to 15,8 megaliters of water. This is an increase of 18 percent from last year.

Water consumption (megaliters)				
	2021	2022	2023	2024
<b>Consumption of third-party water (freshwater)</b>	<b>15,7</b>	<b>15,0</b>	<b>13,4</b>	<b>15,8</b>



# Environment

## Biodiversity and ecosystems

### Impact →

ROL's business relies heavily on nature, biodiversity and ecosystems. ROL acknowledges that the sourcing of raw materials to manufacture our products negatively impacts nature. We are committed to protecting nature and addressing the impacts on biodiversity and ecosystem services related to our supply chain. However, a lack of standardized measures and best practices makes effectively addressing these impacts challenging.

In the updated DMA concluded in 2024, a mapping of material impacts, risks and opportunities related to biodiversity and ecosystems was carried out. ROL recognized its dependencies on natural resources and that our main impact on biodiversity and ecosystems is related to the sourcing of raw materials in connection to ROL's value chain upstream activities. Activities related to the extraction of minerals and forestry were acknowledged as material impact areas, given their negative contribution to land degradation and land-use change.

### Biodiversity sensitivity analysis

In 2024, ROL conducted an analysis to determine if the company's operations are in biodiversity-sensitive areas. This analysis used data from the Natura 2000 network for European sites and the UNESCO Biodiversity Portal for non-European sites. Additionally, the WWF Risk Filter Suite was applied to assess physical and reputational biodiversity risks. The analysis covered ROL's operations in Sweden (Jönköping and Mariestad), Lithuania (Klaipeda and Siauliai), Italy (Perugia), USA (Holland, MI), China (Pinghu) and UK (Nottingham).

The results confirmed that ROL's own operations are not located in biodiversity-sensitive areas. However, some facilities are near Habitats Directive Sites and/or Birds Directive Sites, which are regulated by national laws and considered in ROL's operations.

### Policy →

The ROL Management System includes the following guiding policies: the ROL Environmental policy, the ROL Code of Conduct, the ROL Sustainability strategy and the ROL Environmental goals, as well as ISO14001 Environmental management systems. ROL is currently reviewing the policies to follow best practices in addressing the impact on biodiversity and ecosystem services related to activities in our supply chain.

### Action →

#### Commitment to biodiversity and ecosystem

In 2024, ROL conducted a biodiversity sensitivity analysis and concluded that the company's own operations are not located in biodiversity-sensitive areas. Additionally, ROL performed a mapping of material impacts, risks and opportunities related to biodiversity and ecosystems as part of our updated Double Materiality Analysis. This analysis highlighted ROL's dependencies on natural resources and identified that the main impact on biodiversity and ecosystems is related to the sourcing of raw materials in ROL's value chain upstream activities.

We are dedicated to addressing ROL's impacts on biodiversity and ecosystems, particularly those related to upstream activities in our value chain. To fulfill this commitment, we are focusing on increasing traceability and geographical mapping of the origin of raw materials that have a significant impact on biodiversity and ecosystems.

# Environment

## Resource use and circular economy

### Impact →

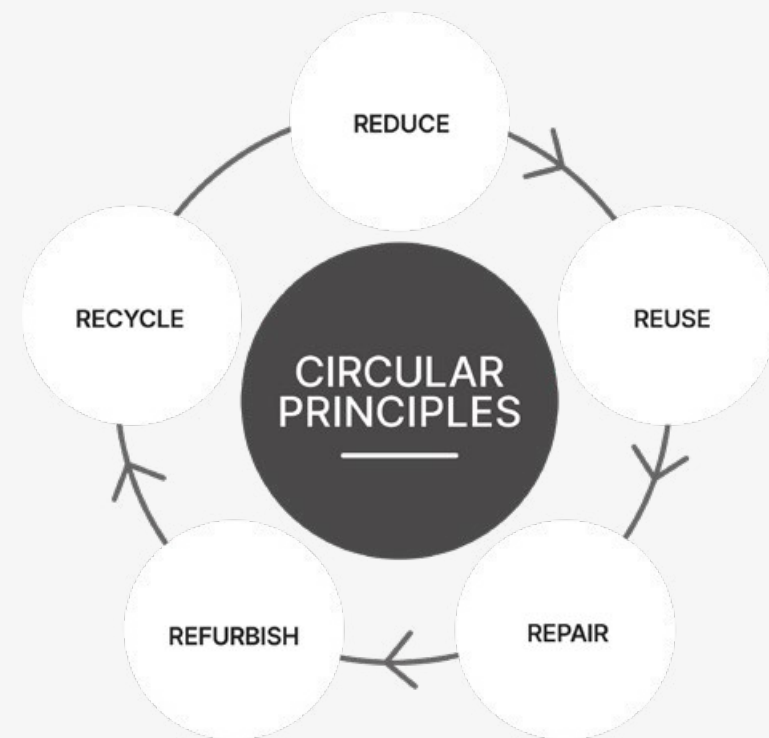
ROL is a manufacturing company that relies heavily on natural resources. We recognize our impact on resource use, particularly concerning the materials used in our products. Life Cycle Assessment (LCA) calculations on ROL products have increased our awareness of the environmental impact at the product level, revealing that over 80 percent of the footprint is related to a product's material composition. It is acknowledged that the environmental impact of products is determined already during the design phase. We have the ambition to continuously enhance circular practices to keep products and their materials in use for as long as possible.

### The ROL Approach

During the design phase continuous product evaluation is important for ROL, as the circular capabilities and environmental impact of a product are directly influenced by design choices.

**The ROL Approach is based on five circular principles, focusing on product design with circularity in mind:**

- **Reduce:** Emphasizing minimalism to design out GHG emissions, material usage and waste.
- **Reuse:** Designing durable products with longevity and a second life cycle of the product in mind.
- **Repair:** Creating products that are easy to repair, enabling an extended life cycle of our products.
- **Refurbish:** Allowing products and their components to be used as input material when designing refurbished products.
- **Recycle:** Designing products for easy separation at the material fraction level, ensuring optimized recycling when products reach their end-of-life.



### Waste management practices

Waste management practices make up another important area for ROL to contribute to a circular economy, based on an understanding that waste generated from our processes can in turn become raw materials for other companies in their processes. The environmental impact of our direct activities relates to the generated waste from our manufacturing processes, with steel scrap being the main source of waste. ROL also recognizes our responsibility for the waste that is generated from downstream activities, for example packaging material for products, or when ROL products turn into waste at their end-of-life.

### Policy →

The ROL Management System includes the following guiding policies: the ROL Environmental policy, the ROL Code of Conduct, the ROL Sustainability strategy and the ROL Environmental goals, as well as ISO14001 Environmental management systems which set the framework for reducing the company's environmental impact.

The overall goal of area 4 emphasizes that ROL is to offer products fit for the circular economy. This is accompanied by the ROL Approach for designing products in accordance with five circular principles, thus enabling the longevity of products that can be reused and refurbished to extend their life cycle, including the materials used.

### Action →

#### Enhancing circular principles

In recent years, ROL has developed LCA calculations and EPDs for products in the ROL Workplace business area. Calculating the environmental impact of our products is essential for identifying opportunities to reduce this impact by adopting more sustainable practices. Using LCA calculations, we have efficiently allocated our resources toward improvements that enhance the environmental performance of our products. These calculations highlight that the main impact of ROL's products comes from the input materials (A1-A3) in the product composition. You can read more on how we do LCA calculations for ROL products here: ROL Group | Lifecycle. In 2024, our focus has been on enhancing circular principles and designing products with the five circular principles reduce, reuse, refurbish, repair and recycle in mind.

### Collaborative partner in the project “Innovate for remanufacturing”

ROL recognizes significant savings in both resource usage and climate impact when products are reused, repaired and refurbished instead of being replaced by new ones. In 2024, ROL became a collaborative partner in a research project with the Research Institute of Sweden (RISE) on how to innovate for remanufacturing. This project is part of the Net Zero Industry – Impact Innovation initiative, funded by Vinnova and the Swedish Energy Agency (Energimyndigheten). The project aims to explore and share new insights into the practical disassembly of products. Insights from this project have resulted in valuable learnings that can enhance ROL's circular capabilities, particularly in innovating and designing products for reuse and refurbishment. The project, entitled "Innovate for Remanufacturing", is ongoing and will continue into 2025.

### Our approach to circularity and resource use is holistic

ROL embraces a holistic perspective in analyzing its waste and recycling processes, focusing on managing waste by adopting best practices and supporting the circular economy. Continuous improvement in waste management is a priority at ROL, alongside optimizing manufacturing processes to minimize waste generation. Reducing waste requires collaboration with external parties, as waste typically originates from secondary packaging or manufacturing scrap. Therefore, ROL works closely with suppliers to reduce waste from secondary packaging through stricter requirements on packaging materials, without compromising the protection of goods during transport. For example, final packaging is prepared at the supplier to save re-packaging material and reduce excess waste. Additionally, ROL collaborates with suppliers to provide goods in standardized sizes related to our manufacturing processes, such as pre-cut plastic and steel tubes, to minimize excess waste. Furthermore, ROL has replaced non-standard wood pallets with reusable cardboard boxes for some incoming goods, ensuring a longer life cycle for these pallets.

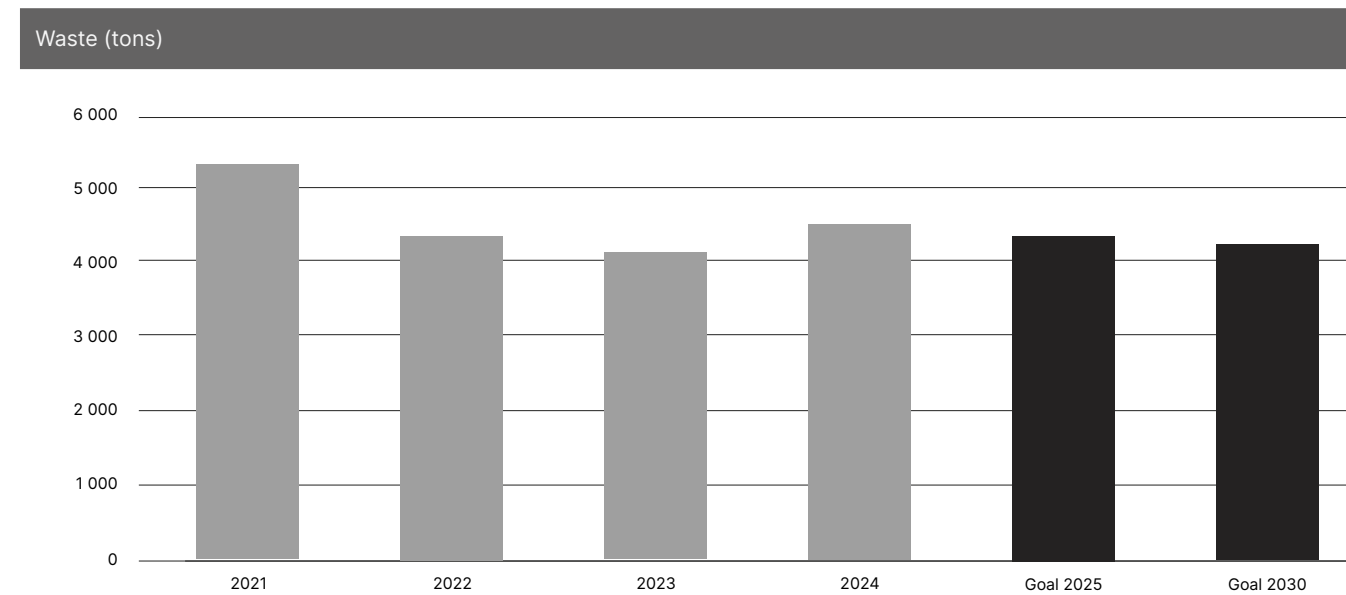
## Metrics and targets →

In 2024, we can confirm that there has been positive progress with the development of LCA calculations and EPDs. Four of ROL Workplace's high-volume products now have finished EPD documents, while there are complete LCA calculations and LCA Summary Reports for all ROL Workplace volume products.

The environmental goals to (1) Reduce the amount of waste by 20 percent by 2030, and (2) No waste to landfill by 2030, have been set and approved by the ROL Group Management Team (see page 22).

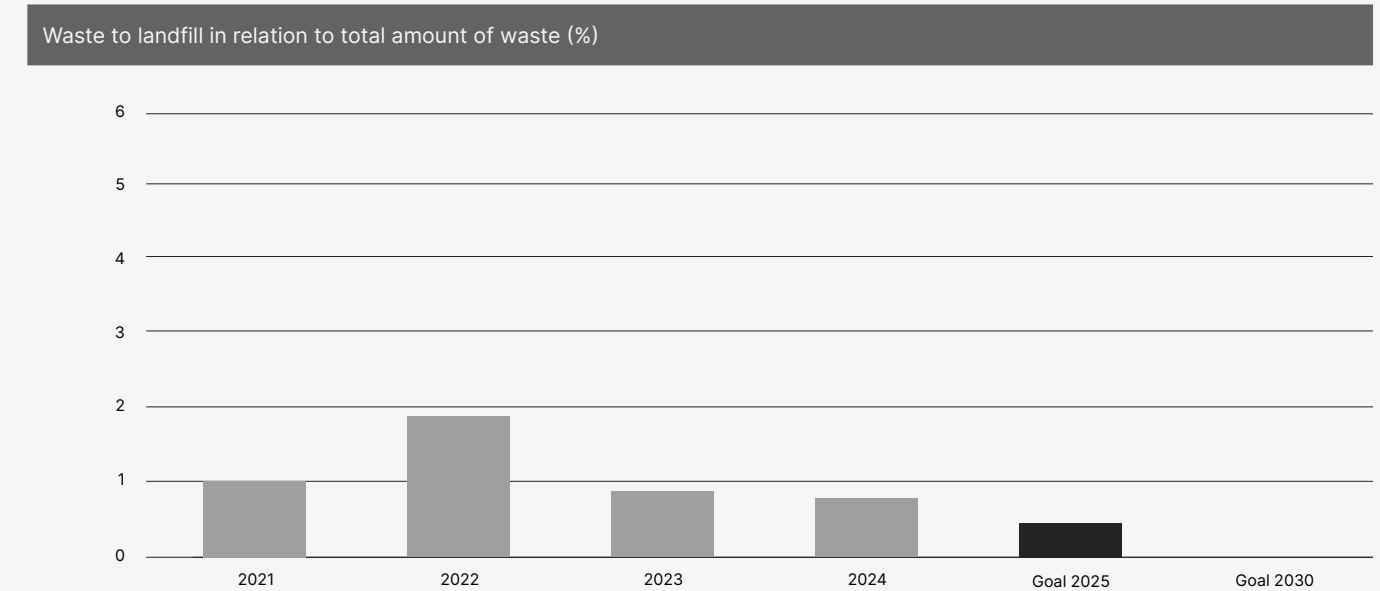
ROL metrics and targets					
TARGET	OBJECTIVES/KPI	RESULT 2024	GOAL 2024	GOAL 2030	COMMENT
Continuous reduction in waste	Reduction in amount of waste	-16%	-16%	-20%	Compared to year 2021
No waste to landfill	Waste to landfill in relation to total amount of waste	0.6%	<0.7%	0%	

Waste fractions (tons)				
	2021	2022	2023	2024
Steel	3 950	3 067	2 723	3 131
Aluminium	-	-	8	9
Wood	624	640	725	692
Paper and cardboard	356	296	223	225
Plastic	92	59	52	50
Electronics	5	4	4	4
Glass	4	4	4	4
Other	321	286	377	360
<b>Total</b>	<b>5 350</b>	<b>4 354</b>	<b>4 114</b>	<b>4 475</b>



Hazardous waste								
TARGET	2021		2022		2023		2024	
	Tonnes	%	Tonnes	%	Tonnes	%	Tonnes	%
Hazardous waste	162	3%	131	3%	152	4%	206	5%
Non-hazardous waste	5 188	97%	4 223	97%	3 962	96%	4 270	95%
<b>Total</b>	<b>5 350</b>	<b>100%</b>	<b>4 354</b>	<b>100%</b>	<b>4 114</b>	<b>100%</b>	<b>4 475</b>	<b>100%</b>

Waste management								
TARGET	2021		2022		2023		2024	
	Tonnes	%	Tonnes	%	Tonnes	%	Tonnes	%
Waste to recycling	5 116	96,0%	4 094	94,0%	3 779	91,9%	4 152	92,8%
Waste to incineration, with energy recovery	168	3,0%	175	4,0%	297	7,2%	299	6,7%
Waste to incineration, without energy recovery	-	-	8	0,2%	1	0,02%	-	0,0%
Waste to landfill	66	1%	78	1,8%	36	0,9%	25	0,6%
<b>Total</b>	<b>5 350</b>	<b>100%</b>	<b>4 354</b>	<b>100%</b>	<b>4 114</b>	<b>100%</b>	<b>4 475</b>	<b>100%</b>



Navigation

Sustainability topics and strategy

General information



# Social

## Own workforce

ROL's employees are at the heart of our organization, bringing in the skills, drive and knowledge that make ROL the company it is today. We understand that the well-being and health of our workforce are fundamental to running a successful organization that contributes value to clients and other stakeholders.

### Key priorities for the ROL workforce

Our workforce operates in a manufacturing environment with multiple health and safety risks. These risks are under our direct control and can be managed through the organization's policies and ways of working. Therefore, securing the health and safety of ROL employees is of the highest priority to us and an area where we are continuously working to improve. In addition to securing health and safety practices and employee well-being, ROL focuses resources and efforts on improving our employees' working conditions and job satisfaction. Key focus areas include promoting a healthy work-life balance,empowering employees to continuously learn and develop and Diversity, Equity, Inclusion and Belonging (DEIB). These areas are recognized as success factors for ROL in our efforts to maintain an innovative and developing company, as well as for the personal growth of the ROL workforce.

### Our approach is holistic

We are currently facing a situation in the world with a war in Ukraine, rising conflicts between countries, economic challenges and the ongoing climate crisis. ROL is aware that the well-being of our employees is affected in multiple ways and a holistic approach is therefore needed. Insights from our employee engagement platform highlight that there are rising concerns among our employees related to these external factors and ROL offers them support to maintain their mental well-being.

### Policy →

Being a multinational company with operations in many countries, the ROL Code of Conduct is fundamental as it guides the way in which we operate. The ROL Code of Conduct is based on the Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development and the UN Convention against Corruption, as outlined in the UN Global Compact. In 2024, we concluded that ROL's policies, that cover the ROL workforce, fulfill the UN Guiding Principles on Business & Human Rights, as well as the OECD Guidelines for Multinational Responsible Business conduct.

### As stated in the Code of Conduct, ROL requires all our employees to:

- Read and understand the Code of Conduct.
- Sign and date a written acknowledgement that they have read the Code of Conduct.
- Ensure that both the content and the spirit of the Code of Conduct are understood and acted upon.
- Comply with the Code of Conduct at all times, and to inform ROL managers if these standards are not met.

In addition to the guiding principles provided by the Code of Conduct, the ROL Sustainability strategy addresses our targets and actions related to enhancing the well-being of our workforce. The aim of Area 3 is to offer a fair workplace where ROL workers thrive and feel safe. The Area 6 objective is to promote gender equality, diversity and inclusion in our operations. Area 7 involves ROL's aim to be an attractive employer that both attracts and retains the best talents.

### Grievance mechanism

For several years, ROL has had an established whistleblower policy and process, allowing individuals to anonymously report suspicions of misconduct that does not align with our values and policies. Our whistleblowing service acts as an early warning system to reduce risk and is a crucial tool for fostering high ethical standards and maintaining customer and public confidence in ROL. Links to our whistleblowing service are available in multiple languages on the ROL website and are accessible to all employees and other stakeholders. The service is provided by a reputable third-party supplier committed to handling information correctly. Here is a link to ROL's grievance mechanism that is publicly available at our website: [ROL Group | Whistleblower ↗](#) .

### Safety committee

All ROL sites implement systematic processes for risk assessment, involving safety committee representatives holding monthly health and safety reviews, as well as conducting internal audits of the management system. In cases where incidents occur, the affected employee writes an incident report with their manager and safety representative. The investigation then leads to changes in procedures and processes to ensure the health and safety of workers. All ROL employees have the right to remove themselves from work situations they believe could cause injury or ill health and the company will allocate resources to clarify this in the local work environment guidelines. Additionally, employees can report occupational hazards anonymously through the whistleblowing service.

### Occupational health and safety practices

ROL has been focused on establishing systematic occupational health and safety procedures across all facilities to reduce the overall risk exposure, while ensuring that all operations are compliant with national legislations and all ROL guidelines. We have occupational health and safety management systems (OHS) at all our sites, i.e. in China (including various labor laws of the People's Republic of China), Sweden (Including AML), Lithuania (Including Republic of Lithuania employee health and safety law) and in the USA (Including OSHA, MIOSHA, LARA and the Department of Labor and Economic Opportunity). The OHS systems cover all employees and workers except for in the USA, where workers are covered by their respective employers. A so-called "Kaizen Teian" improvement scheme is in place, whereby every participant can bring forward ideas on improvements regarding the OHS system. The production site in Lithuania, involving over 500 employees, is ISO 45001 certified since 2020.

Furthermore, as ROL is also governed by national, as well as local, work environment and health and safety legislations and guidelines, the company's occupational health and safety practices and related trainings differ from country to country. To illustrate with an example, occupational health services are offered by contracted third parties and, in some cases, by trained in-house staff. These services involve different components depending on the country. For example, in China, occupational health examinations are conducted annually, while in Sweden, occupational health services include preventative care.

### Working conditions

ROL understands the differences in local systems regarding collective bargaining agreements and takes responsibility for complementing what is in place domestically. All ROL employees (100 percent) are covered by collective bargaining agreements in Sweden. In China, all employees (100 percent) are covered by the labor union collective bargaining agreement. There are no collective bargaining agreements in place in Lithuania or the USA, but ROL proactively mirrors the highest labor standards and employee benefits in these countries. All employees are entitled to yearly performance development reviews.

Additionally, ROL continues to monitor the average annual salaries for all employees globally. The basic salary is also monitored to ensure there is no gender salary discrimination. In Sweden, ROL offers a wellness allowance to our employees and in the USA, employees receive contributions to medical, dental and vision insurance. In Lithuania, every employee is provided with 24/7 accident insurance, granting access to free health checks, specialist consultations and medical treatments. In Lithuania, training on issues of psychological violence and harassment has been conducted for all employees.

### The ROL workforce is in continuous focus

In 2024, ROL implemented its employee engagement platform to now cover all our employees. This platform enables continuous dialogue with employees on a monthly basis, providing insights that guide ROL's efforts. This engagement has enabled ROL to set goals concerning employees' job satisfaction (eNPS). Throughout the year, further improvements in employee interaction have been implemented to extend measures on employee well-being, work-life balance, DEIB and employees' continuous learning and development. In 2025, ROL will initiate a DEIB program to ensure systematic work promoting Diversity, Equity, Inclusion and Belonging.

Metrics & targets →

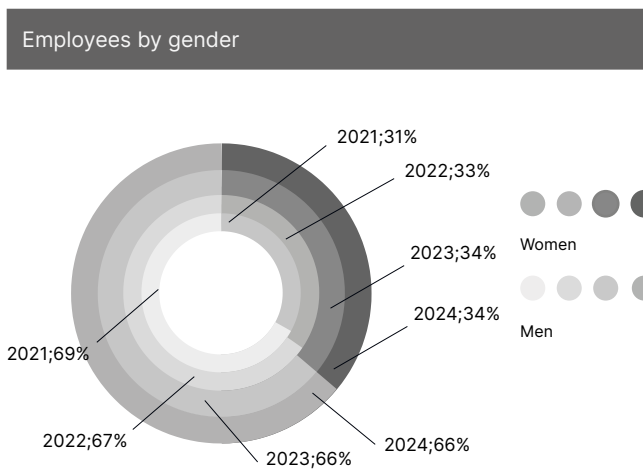
In 2023, the ROL Group management Team set a social goal related to the job satisfaction of ROL's workforce. In detail, the goal is to attain an Employee Net Promoter Score (eNPS) level of 14, which is considered the index for companies like ROL. The eNPS is a metric that assesses the employees' job satisfaction by measuring their willingness to recommend ROL as an employer to others. In 2024, the average score was 10.

Employee job satisfaction				
TARGET	OBJECTIVES KPI	RESULT 2024	GOAL 2024	GOAL 2030
Employee Net Promoter Score (eNPS)	Employee job satisfaction	10	14	14

This goal was defined and accepted by the ROL Management Group in December 2023.

Employees by country head counts									
TARGET	LITHUANIA	SWEDEN	CHINA	ITALY	USA	UK	GERMANY	DENMARK	TOTAL
Number of employees	533	190	68	42	50	11	2	1	897
Number of men	342	144	38	24	33	9	1	1	592
Number of women	191	46	30	18	17	2	1	0	305
Number of permanent employees	533	188	58	39	50	11	2	1	882
Number of temporary employees	0	2	10	3	0	0	0	0	15
Number of full-time employees	531	183	68	38	47	11	1	0	879
Number of part-time employees	2	7	0	4	3	0	1	1	18

Employees (head counts)				
COUNTRY	2021	2022	2023	2024
Lithuania	594	553	493	533
Sweden	219	190	169	190
China	69	62	61	68
USA	55	41	49	50
Italy	34	49	43	42
UK	10	10	12	11
Germany	2	3	2	2
Denmark	1	1	1	1
<b>Total</b>	<b>984</b>	<b>909</b>	<b>830</b>	<b>897</b>



Diversity by age												
	2021			2022			2023			2024		
	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
Board of directors	0%	40%	60%	0%	40%	60%	0%	25%	75%	0%	25%	75%
Group management team	0%	100%	0%	0%	100%	0%	0%	67%	33%	0%	57%	43%
Managers	4%	65%	31%	4%	65%	31%	5%	66%	30%	2%	66%	33%
Supervisors	19%	65%	15%	19%	65%	15%	7%	83%	10%	9%	77%	14%
All employees	24%	55%	21%	19%	57%	23%	15%	62%	23%	14%	61%	25%

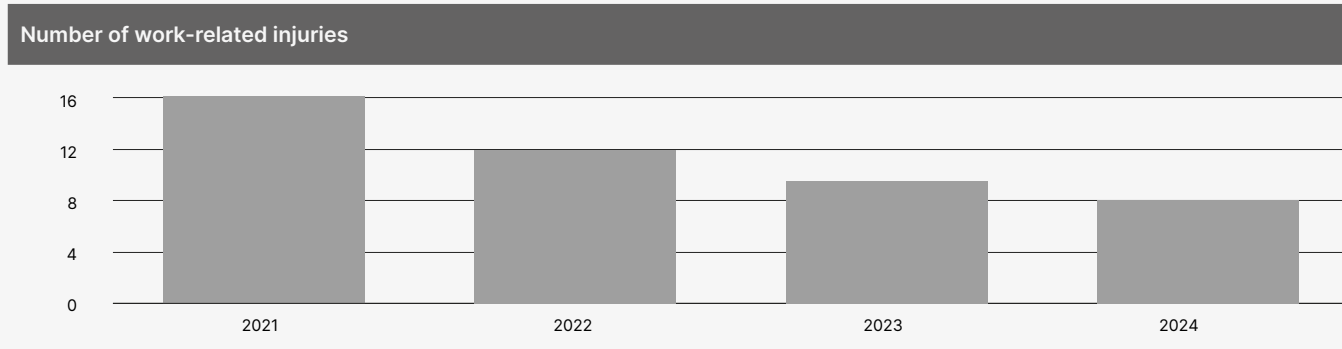
Diversity by gender												
	2021			2022			2023			2024		
	men	women	% women	men	women	% women	men	women	% women	men	women	% women
Board of Directors	3	2	40%	3	2	40%	2	2	50%	2	2	50%
Group Management Team	3	0	0%	5	0	0%	6	0	0%	6	1	14%
Managers	39	9	19%	42	12	22%	50	11	18%	48	10	17%
Supervisors	20	6	23%	23	8	26%	21	9	30%	27	8	23%
All employees	676	309	31%	607	302	33%	549	281	34%	592	305	34%

Employee turnover 2024					
	AVERAGE NUMBER OF EMPLOYEES 2024	NEW HIRES (HC)	EMPLOYEE LEFT (HC)	STAFF TURNOVER - NEW	STAFF TURNOVER - LEFT
<b>Gender</b>					
Women	293	62	52	21,2%	17,7%
Men	570,5	109	84	19,1%	14,7%
<b>Age</b>					
<30 years	124	50	33	40,3%	26,6%
30-50 years	529	96	77	18,1%	14,6%
>50 years	210,5	25	26	11,9%	12,4%
<b>Country</b>					
China	64,5	14	12	21,7%	18,6%
Lithuania	513	126	85	24,6%	16,6%
Sweden	179,5	11	17	6,1%	9,5%
USA	49,5	19	17	38,4%	34,3%
Italy	42,5	1	3	2,4%	7,1%
UK	11,5	0	2	0,0%	17,4%
Germany	2	0	0	0,0%	0,0%
Denmark	1	0	0	0,0%	0,0%
<b>Total</b>	<b>863,5</b>	<b>171</b>	<b>136</b>	<b>19,8%</b>	<b>15,7%</b>

# Navigation

Sustainability topics and strategy

General information



# Social

## Workers in the value chain

ROL is a manufacturing company with a global value chain, sourcing materials from all over the world. ROL understands the impacts and risks related to our upstream activities and recognizes responsible supply chain management as one of our most material matters to address.

### Different challenges for different materials

The primary sourced materials for ROL are steel, electronics, plastic, painting powder, cardboard and wood. Each of these materials has different impacts and risks related to the Workers in the value chain. The impacts and risks associated with the extraction and production of steel, electronics, plastic and painting powder are considered the main material areas given ROL's operations. ROL is dedicated to enhancing our engagement and collaboration with Workers in the value chain to secure human rights, health and safety and decent working conditions.

### Policy →

All ROL suppliers are required to sign and comply with the requirements of the ROL Supplier Code of Conduct. A supplier's ability to meet the requirements of the Supplier Code of Conduct is regarded as a critical factor when ROL decides on initiating or continuing a business relationship with a supplier. The ROL Supplier Code of Conduct is based on ethical trade principles founded on key UN and International Labour Organization conventions and documents, while respecting national laws so that the most stringent principles shall apply. In the event of a breach of the Code of Conduct, ROL and the supplier will jointly prepare a plan for remedying the breach which must take place within a reasonable period of time. If the supplier is unwilling to remedy the breach, the contract will be terminated. ROL's grievance mechanism is publicly available at our website and open for all our stakeholders to escalate concern and unethical Business conduct: [ROL Group | Whistleblower ↗](#)

The ROL Sustainability strategy states that a top priority in Area 1 is to work proactively with our suppliers to ensure a sustainable supply chain. Targets related to Area 1 are, among others, to screen and risk-assess suppliers, audit high-risk suppliers, not source from conflict areas, counteract child and slave labor, as well as to achieve total transparency and traceability of raw materials.

Several qualified roles are included in the sourcing and purchasing team, such as strategic buyers, category leaders and operative purchasers. The team is supported by the Supplier Quality Assurance (SQA) function based in China, Lithuania and

the USA. Operational purchasers are based on their respective sites. The strategic buyers can be based anywhere in the countries we operate in, where they research and initiate contact with prospective suppliers. These prospects are later presented to the category leaders for decision-making based on a supplier self-declaration accompanied by a risk assessment. If social and/or environmental risks are identified, a Supplier Code of Conduct audit is required. Suppliers with major non-conformity do not qualify as ROL suppliers.

### Supply chain due diligence

Several years ago, ROL implemented a supplier relationship management platform that captures supplier data and information, identifies supply chain risks and sanction lists, assesses and evaluates compliance, as well as manages documents. Through this platform, our suppliers are screened and risk-assessed using international sources that cover macro risks and ratings related to human rights, labor rights, environmental performance, business ethics and anti-corruption, political stability and rule of law, tradability and economic stability in the specific regions where the suppliers operate. Additionally, suppliers are evaluated based on their performance in a supplier self-assessment, which covers other sustainable practices such as health and safety management, quality management and more.

By combining these assessment parameters, suppliers receive ratings on each specific matter, as well as an overall supplier rating, helping ROL determine the environmental and social risks associated with each supplier. The supplier relationship management platform includes our top 100 suppliers, covering 90 percent of the annual purchasing volume. In 2024, eight on-site audits were performed with no non-conformities.

### Enhanced engagement with workers in value chain

ROL recognizes the need for enhanced engagement with Workers in the value chain to meet heightened organizational ambitions and responsibilities, along with the necessary policies and actions. The proactive measures we have already implemented have been crucial for our supply chain management efforts and our ability to meet upcoming requirements. In 2025, ROL aims to review and update our supply chain practices to assure fulfillment with the guidance of OECD Guidance on Due Diligence for Responsible Business conduct and UN Guiding Principles on Business and Human Rights.





# Governance

## Business conduct

It is mandatory to follow legal requirements, rules and international standards when conducting business, but ROL's ambition goes further than that. Our company is committed to doing business with integrity and respecting human rights across our value chain.

- We strive to maintain a transparent business climate and high business ethics free of corruption and bribery.
- We respect everyone affected by our business and value their safety.
- We want our customers to be confident that the way we do business meets the highest international standards wherever possible.
- We want our employees to recognize the responsibilities we have to maintain these standards at all times.
- We want ROL to be recognized as an example of a forward-thinking company in our communities and in the markets that we operate in.
- We have zero tolerance for all forms of bribery and corruption.

### Policy →

The ROL Code of Conduct determines the fundamentals for everyone working at ROL, no matter where or who they are. It applies to all employees and ROL representatives. The Code of Conduct is based on international standards such as the UN's Declaration of Human Rights, the ten principles of the UN Global Compact, the Rio declaration on Environment and Development and the guidelines of the ILO and the OECD. It outlines the care and concern that ROL has for the environment, our respect for human rights and labor rights, as well as our dedication to fighting corruption and unethical business practices in all their forms. Here you can read more about the ROL Code of Conduct: [ROL Group | Code of Conduct](#).

To further mitigate the risk of non-ethical behavior in our supply chain, ROL has a Code of Conduct specifically communicated to suppliers. This code is founded on key UN and ILO conventions and documents and covers human rights, working conditions, the environment and corruption. All suppliers are requested to sign the ROL Supplier Code of Conduct as part of the sourcing process.

To ensure that the ROL Code of Conduct and the ROL Supplier Code of Conduct are being followed, all stakeholders can escalate concerns and unethical Business conduct via our grievance mechanism that is publicly available on our website: [ROL Group | Whistleblower](#).

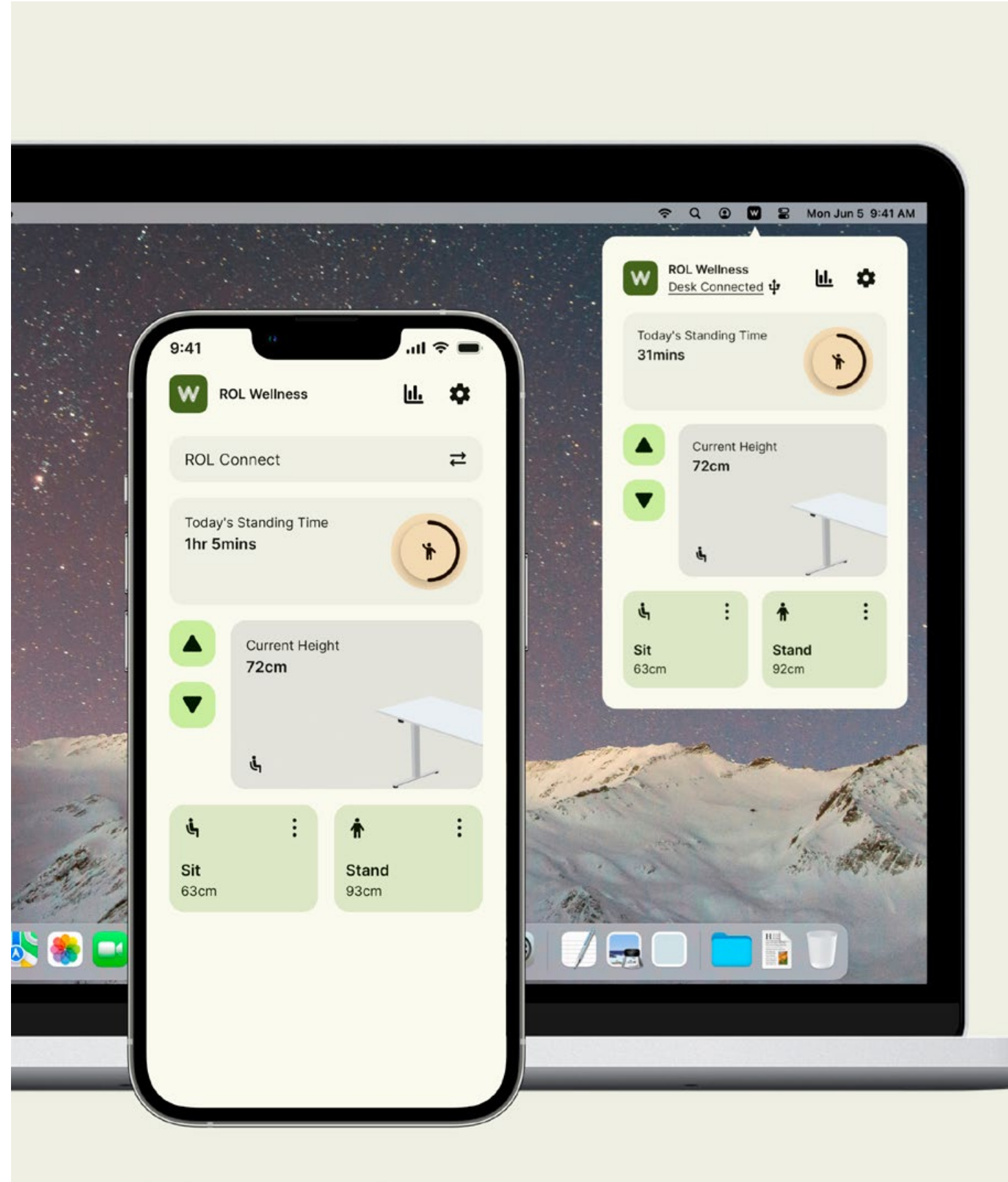
### Following the Code

All ROL employees, Management and Board members are expected to have understood and signed the Code of Conduct, and to always uphold it. Reading and signing the Code of Conduct is part of the onboarding process for all employees. Some functions are exposed to higher risks and therefore get more detailed training in business ethics. To highlight its importance, some sites have started to request employees to read and re-sign the ROL Code of Conduct on an annual basis. This will be further implemented within ROL Group during 2025.

### Updating the ROL Code of Conduct

The ROL Code of Conduct was released in 2020 and we now see a need to review and update our code to fully commit to updated frameworks and current expectations on a responsible company. This work has started and will be completed in 2025.

In 2024, there was one report of misconducts received via the whistleblowing function in Sweden. The case was related to internal processes at ROL and was treated in accordance with the whistleblower process in place.



# Governance

## Upholding customer privacy

In an increasingly digitalized and data-complex world, cybersecurity is fundamental to conducting good business. In recent years, we have witnessed escalating global tensions, and at the beginning of 2024, we were affected by a ransomware attack on our external IT provider. This attack, along with the growing threats of cyberattacks, has significantly increased ROL's focus and preventive work related to cybersecurity. Simultaneously, more products and services are being offered online, employees are working remotely and vast amounts of information are being stored in the cloud. Given this, ROL understands the risks and threats related to data leaks and cyberattacks and has implemented practices to minimize their impact.

### Policy →

At ROL, data privacy and cybersecurity practices are governed by our corporate policy framework, such as our Personal Data Policy and Information Security Policy. Our policies outline how to handle customer data and information security. The Chief Financial Officer, reporting to the CEO, has direct ownership of the policy's execution. All employees are obliged to strictly follow the policy's guidelines and uphold GDPR processes.

ROL is working with an external law firm to ensure that the company stays updated with continuous legislative developments and daily execution practices. We conduct quarterly meetings on GDPR with a law firm, discussing both the progress made to date and necessary future actions.

ROL has a global IT team located in Sweden and Lithuania. The IT operations are outsourced to a supplier that is ISO 27001 certified.

### Following the Code

When it comes to data protection, our top priorities are to safeguard the integrity of our customers', clients' and partners' information, while ensuring that our business remains secure from malicious software and activities. Data privacy and cybersecurity risk mitigation are primary goals at ROL. We have an established resolution procedure for reporting any incidents or breaches through our company management system. Any reported incidents are reviewed by our Global Head of IT and their team, who are responsible for completing the necessary steps outlined by GDPR procedures. The management system also provides readily available guidance and information on GDPR to all employees.

### Ransomware attack

In 2024, ROL was affected by a Ransomware attack on our external IT provider. The attack had a significant impact on our daily operations due to shutdowns of systems to protect and secure data. Although the Ransomware attack impacted ROL's daily operations, there were no data breaches due to the successful implementation of protective practices.

# GRI content index

**Statement of use:** ROL has reported the information cited in this GRI content index for the period 2024-01-01 to 2024-12-31 with reference to the GRI Standards.

**GRI 1 used:** GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	COMMENT
<b>General disclosures</b>			
<b>Organizational profile</b>			
GRI 2: General Disclosures 2021	2-1 Organizational details	6, 24	
	2-2 Entities included in the organization's sustainability reporting	24	Please refer to ROL Annual Report 2024 for a full disclosure of entities. Please read "about this report" for information on which companies are covered by the report.
	2-3 Reporting period, frequency and contact point	24, 63	
	2-4 Restatement of information	60	Environmental measures have been extended to include all ROL sites of operation in this report, and not only manufacturing sites. The extended measures is not related to mergers or acquisitions. This has resulted in recalculations in previous years environmental measures, and restatement of base year value for scope 1 and 2 measures.
	2-5 External assurance	60	Report has not been external assured.
	2-6 Activities, value chain and other business relationship	11, 16, 20-21, 30, 32, 37, 38, 40, 42-43, 54	
	2-7 Employees	48-52	
	2-9 Governance structure and composition	28-29	
	2-13 Delegation of responsibility for managing impacts	28-29	
	2-22 Statement on sustainable development strategy	5, 9, 15, 19, 20-21, 22	
	2-23 Policy commitments	28, 30, 38, 40, 43, 48, 54, 57, 59	
	2-24 Embedding policy commitments	28, 30, 38, 40, 43, 48, 54, 57, 59	
	2-28 Membership association	60	SIS (Svenska institutet för standarder)
	2-29 Approach to stakeholder engagement	27	
	2-30 Collective bargaining agreements	49	
<b>Material topics</b>			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	26-27	
	3-2 List of material topics	26	In 2024 an updated double-materiality assessment was performed, affecting the list of material topics related to ROL's entire value chain.
<b>Anti-corruption</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 48, 57	
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	60	ROL Sustainability Topic; 12. Counteract corruption in all its forms.

GRI STANDARD	DISCLOSURE	LOCATION	COMMENT
<b>Energy</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 30-32, 34-37	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	34-36	ROL Sustainability Topic; 9. Low carbon and energy efficient manufacturing.
<b>Water</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 38-39	
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	38-39	"ROL Sustainability Topics; 1. Effective and sustainable supply chain management, 5. Effective sustainability and quality management systems in our manufacturing."
	303-2 Management of water discharge-related impacts	38-39	"ROL Sustainability Topics; 1. Effective and sustainable supply chain management, 5. Effective sustainability and quality management systems in our manufacturing."
	303-3 Water withdrawal	38-39	"We do not withdraw any water in areas of water stress. All water used is third-party freshwater. ROL Sustainability Topics; 1. Effective and sustainable supply chain management, 5. Effective sustainability and quality management systems in our manufacturing."
<b>Emissions</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 30-31	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	36	ROL Sustainability Topic; 9. Low carbon and energy efficient manufacturing.
	305-2 Energy indirect (Scope 2) GHG emissions	36	ROL Sustainability Topic; 9. Low carbon and energy efficient manufacturing.
	305-3 Other indirect (Scope 3) GHG emissions	37	ROL Sustainability Topic; 9. Low carbon and energy efficient manufacturing.
	305-5 Reduction of GHG emissions	32, 36	ROL Sustainability Topic; 9. Low carbon and energy efficient manufacturing.
<b>Waste</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 42-43	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	42-43	ROL Sustainability Topic; 5. Effective sustainability and quality management systems in our manufacturing.
	306-2 Management of significant waste-related impacts	42-45	"ROL Sustainability Topics; 1. Effective and sustainable supply chain management, 5. Effective sustainability and quality management systems in our manufacturing."
	306-3 Waste generated	44-45	ROL Sustainability Topic; 5. Effective sustainability and quality management systems in our manufacturing.
	306-5 Waste directed to disposal	44-45	ROL Sustainability Topic; 5. Effective sustainability and quality management systems in our manufacturing.

# Navigation

## Sustainability topics and strategy

## General information

GRI STANDARD	DISCLOSURE	LOCATION	COMMENT
<b>Biodiversity</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 40	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	40	
	304-2 Significant impacts of activities, products and services on biodiversity	40	
<b>Supplier Environmental Assessment</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 54, 57	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	54	ROL Sustainability Topic; 1. Effective and sustainable supply chain management.
	308-2 Negative environmental impacts in the supply chain and actions taken	54	ROL Sustainability Topic; 1. Effective and sustainable supply chain management.
<b>Employment</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 48-49	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	51	ROL Sustainability Topic; 7. Attract, retain and develop employees.
<b>Occupational Health and Safety</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 48-49	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	48-49	ROL Sustainability Topic; 3. Healthy and safe workplaces with fair working conditions.
	403-2 Hazard identification, risk assessment and incident investigation	48-49	ROL Sustainability Topic; 3. Healthy and safe workplaces with fair working conditions.
	403-3 Occupational health services	48-49	ROL Sustainability Topic; 3. Healthy and safe workplaces with fair working conditions.
	403-4 Worker participation, consultation and communication on occupational health and safety	48-49	ROL Sustainability Topic; 3. Healthy and safe workplaces with fair working conditions.
	403-5 Worker training on occupational health and safety	48-49	ROL Sustainability Topic; 3. Healthy and safe workplaces with fair working conditions.
	403-6 Promotion of worker health	48-49	ROL Sustainability Topic; 3. Healthy and safe workplaces with fair working conditions.
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	48-49	ROL Sustainability Topic; 3. Healthy and safe workplaces with fair working conditions.
	403-9 Work-related injuries	52	We currently do not have accessible data of hours worked and cannot therefore, calculate a rate required by 403-9. ROL Sustainability Topic; 3. Healthy and safe workplaces with fair working conditions.
<b>Diversity and Equal Opportunity</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 48-49	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	51	ROL Sustainability Topics; 6. Promote gender equality, diversity and inclusion, 7. Attract, retain and develop employees.
<b>Non-discrimination</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 48-49, 57	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	57	ROL Sustainability Topics; 3. Healthy and safe workplaces with fair working conditions, 6. Promote gender equality, diversity and inclusion.

GRI STANDARD	DISCLOSURE	LOCATION	COMMENT
<b>Supplier Social Assessment</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 54, 57	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	54	ROL Sustainability Topic; 1. Effective and sustainable supply chain management
	414-2 Negative social impacts in the supply chain and actions taken	54	ROL Sustainability Topic; 1. Effective and sustainable supply chain management
<b>Customer Privacy</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	19-22, 26, 59	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	59	ROL Sustainability Topic; 8. Customer privacy and data security.
<b>Sustainability topic not covered by the GRI standards</b>			
Smart solutions that influence sustainable behaviour and enable more efficient management of resources			
GRI 3: Material Topics 2021	3-3 Management of material topics	10-11, 19	ROL Sustainability Topic; 2. Smart solutions that influence sustainable behaviour and enable more efficient management of resources.
<b>Partnerships for sustainable development</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	43	ROL Sustainability Topic; 13. Partnerships for sustainable development.

For answers to any questions about the report or how ROL works with sustainability, please contact:

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