

ESG Questionnaire



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General industry

Please list the industry's three biggest sustainability (ESG)-related challenges and briefly describe the process for identifying these challenges

Environmental impact (Scope 3 dominance): The Facility Management (FM) industry is characterised by a very large share of indirect (Scope 3) emissions. This is driven primarily by diverse and complex supply chains across cleaning, property services, food & beverage, technical services and outsourced subcontractor activities. These emissions are often more difficult to influence due to fragmented data availability and varying maturity across suppliers. Coor identifies these challenges through its annual strategic risk process, supplier assessments, sustainability materiality analysis and data consolidation across service areas.

Social responsibility and workforce stability: FM is a people-intensive industry with large, diverse workforces spread across geographies and customer sites. Key challenges include ensuring safe working environments, reducing injury frequency, securing fair working conditions, enabling inclusion, reducing language and skills barriers, and maintaining workforce resilience in a changing labour market. Coor identifies challenges through employee surveys (EMI), health & safety metrics, dialogue with trade unions, and customer collaboration on shared workplace risks.

Governance and compliance in a multi-market environment: FM providers operate across multiple regulatory regimes, requiring robust governance structures, harmonised compliance processes, and strong internal controls. Challenges include anti-corruption, information security, procurement governance, and adherence to ESG-related laws. Coor identifies and assesses these through a structured enterprise risk framework, annual policy reviews, external audits (e.g., ISO 9001/14001/45001) and a central compliance function.

Have you conducted any preliminary assessments of your company in relation to the EU Taxonomy? If so, what was the outcome?

Coor has conducted EU Taxonomy assessments covering both eligible activities and alignment requirements across its Nordic markets. The review identified that only a small share of Coor's services fall within currently defined Taxonomy activity categories — mainly installations of EV-charging infrastructure, energy-efficient lighting, and advisory services related to building energy efficiency. This represents less than 0.5% of the Group turnover.

While certain activities are classified as Taxonomy-eligible, none have yet been reported as Taxonomy-aligned due to ongoing quality assurance and verification of technical screening criteria. Coor has, however, assessed and confirmed compliance with the EU Taxonomy's minimum safeguards relating to human rights, labour rights, anti-corruption and fair competition practices.

Environment

Please list the company's three primary risks related to climate change and list, if any, the company's climate-related opportunities

Supply chain disruptions and increased input costs (risk)

Climate change increases vulnerability in global and regional supply chains, causing volatility in the availability and pricing of critical products such as consumables, food ingredients, technical components and energy related materials. This could lead to service disruptions or higher operational costs. Coor monitors this risk through supplier risk reviews, market assessments, and close customer dialogue. This could lead to service disruptions or higher operational costs.

Regulatory changes, carbon pricing and compliance requirements (risk)

Tighter climate-related regulations, such as emission-based taxation, low-emission zones, waste regulations, and reporting requirements, may increase costs or require operational changes. FM-operations are especially exposed through transport fleets, energy consumption in managed buildings and food-related emissions.

Competitive pressure from more climate-mature providers (risk)

As customer expectations increase, FM-providers that do not transition fast enough risk losing market share. Increased demand for climate-smart services creates pressure to accelerate innovation and reduce emissions across the value chain.

Opportunities

- Growing demand for climate-resilient FM services, such as energy optimisation, building automation, low-carbon food concepts and circular solutions.
- Ability to support customers in navigating sustainability regulations, improving resilience and achieving their own Scope 3 targets.
- Market expansion in Integrated FM (IFM), where climate performance, digitalisation and operational excellence are becoming key differentiators.

Does the firm anticipate any climate-related investments, and if so to what extent?

Coor expects climate-related investments to remain integrated into the company's operational development, with particular focus on:

- Continued electrification of the vehicle fleet and charging infrastructure.
- Energy-efficient technologies and smart building solutions, often delivered jointly with customers.
- Innovation pilots, including AI-based optimisation, automation and improved environmental monitoring.
- Supplier transition support, e.g., engaging with suppliers that develop SBTi-aligned practices.

These investments are evaluated in connection with contract development, operational planning and long-term net-zero transition needs.

Circular Economy: how are purchases and waste managed? If the firm rely on any scarce resources, please describe what efforts are made to mitigate the risk of those resources becoming scarcer in the future, e.g. recycling, reusing substitutes or improved resource efficiency?

Coor applies circular-economy principles across key service areas:

Purchasing and supply chain

- Central procurement with mandatory Supplier Code of Conduct, sustainability requirements and life-cycle considerations.
- Increased focus on durable products, reparability and energy-efficient equipment.

- Partnerships to develop circular service models (e.g., furniture subscription or re-use concepts).

Waste management and reduction

- Continuous optimisation of waste sorting and recycling at customer sites.
- In food services, strong focus on measuring and reducing food waste through digital tools, menu optimisation and employee engagement.
- Use of environmentally certified cleaning chemicals and reduction of chemical consumption through modern cleaning techniques.

Scarce resources and mitigation

- Reduced use of virgin materials by increasing repair-instead-of-replace approaches in property services.
- Exploration of renewable energy solutions and efficiency measures for customer facilities.

Transition-related risks: Does the company anticipate any risks or opportunities due to the transition to a carbon-neutral society? Is there any risk of the firm's offer being negatively affected? If yes, is the company well positioned to handle that risk?

Coor may be exposed to **transition risks** primarily through:

- Increasing customer expectations on climate-efficient service delivery, including requirements for low-emission fleet, energy-efficient building management, and reduced climate impact across FM operations.
- Supplier-related risks, as a large share of Coor's total emissions comes from purchased goods and services (Scope 3). If suppliers fail to decarbonize, this may negatively affect Coor's climate footprint and competitiveness.
- Regulatory and reporting requirements, including alignment with ESRS, SBTi and other EU-level frameworks, which increase demands on data quality, traceability and compliance.

Given that FM services are closely tied to energy use, transport, materials and food services, insufficient adaptation to lower-carbon ways of operating could reduce Coor's attractiveness in procurement processes.

Transition-related **opportunities**, the transition strengthens demand for:

- energy-efficient property services
- climate-smart workplace and cleaning concepts
- low-carbon food services
- digital and data-driven solutions enabling clients to monitor and reduce emissions

Coor's current portfolio (e.g., SmartEnergy, asset optimisation, electrified fleet, climate-smart menus) supports customers' decarbonisation efforts and opens opportunities for new service offerings.

If Coor or its value chain fails to keep pace with the transition, some services could become less competitive due to higher emissions intensity or insufficient climate performance. This applies particularly to:

- fleet-related services
- high-impact supplier categories
- food & beverage operations

Coor is well positioned due to:

- SBTi-validated near-term and Net-Zero targets (Net Zero 2040)
- Clear decarbonisation milestones, including -54% Scope 1–2 emissions vs 2018 and -37% food-related emissions vs 2018
- Strong supplier engagement focus, aiming for 75% of supplier-related emissions to come from SBTi-aligned suppliers by 2026
- Electrification of the fleet and increased renewable energy procurement
- Data-driven solutions (SmartEnergy, Carbon Insight) to help customers lower emissions

- Integrated sustainability governance (ESG Board, ISO-certified management system) ensuring strategic control

Overall, while transition risks exist, Coor's climate strategy, governance, and ongoing reduction trajectory indicate that the company is well prepared to manage risks and capture opportunities.

Have you set a target to become climate-neutral? If so, how have you defined carbon neutrality?

Coor has committed to reach Net-Zero greenhouse gas emissions by 2040, aligned with the Science Based Targets initiative (SBTi) Net-Zero Standard — ten years earlier than required. Net-Zero is defined as:

- 90% absolute emission reduction across all scopes from a 2018 baseline.
- Remaining residual emissions (<10%) to be neutralised through recognised carbon removal solutions. Operational emissions (Scope 1 and 2) and key Scope 3 categories are calculated in accordance with the GHG Protocol.

This commitment guides Coor's transition roadmap, supplier engagement programs, and annual target follow-up.

Please list the company's primary means of making a positive environmental impact or minimising negative environmental impact. List the corresponding most relevant UN SDGs. What proportion of sales can be directly linked to the selected UN SDGs?

Coor's main environmental contributions are delivered through customer-facing services:

Resource and energy efficiency solutions

Support to customers in reducing energy consumption, optimising building performance and implementing digital monitoring systems. Relevant SDGs:

- SDG 7 Affordable & Clean Energy
- SDG 13 Climate Action

Circular and low-carbon service delivery

Development of solutions for reduced waste, increased recycling, circular procurement, and climate-smart food concepts. Relevant SDGs:

- SDG 12 Responsible Consumption & Production
- SDG 13 Climate Action

As in previous years, only a small proportion of sales can be directly linked to these SDGs due to the broad nature of FM contracts. Coor continues to focus on improving data granularity over time.

Social

Does the company have a history of accidents? If so, how have these been managed? Are there any preventive measures, such as policies?

Coor operates in a people-intensive industry where health and safety are a top priority. The company has a history of work-related injuries typical of the FM sector, though the majority are minor incidents. Coor manages all incidents through a structured health & safety framework governed by the Executive Management Team and the Group Health & Safety Board. Policies, procedures and mandatory training form the foundation of this work.

Preventive measures include:

- A zero-injury vision, supported by ISO 45001-certified processes.
- Mandatory annual Code of Conduct and health & safety training, including Life-Saving Rules.
- Systematic incident reporting, risk observations, root-cause analyses and follow-up actions.
- Close customer collaboration on joint safety inspections, supplier expectations, and aligned procedures on high-risk sites.
- A strengthened escalation and learning process to ensure that incidents lead to targeted preventive interventions.

If applicable, state the company's targets for gender and cultural equality and indicate the relevant split of men/women at every level of the firm

Coor believes that diversity, inclusion and equal opportunity are critical to operational quality and long-term success. The company has a Group-wide target of achieving 50/50 gender balance in management positions. Coor's workforce is diverse, reflecting the FM sector's role as an important employer of foreign-born employees and newly arrived workers in the Nordic countries.

Coor continues to work actively with inclusive leadership, recruitment practices, language support, and local initiatives aimed at increasing diversity and integration.

| Equal opportunities | 2025 |
|-------------------------------------------|------|
| Share of women, Board of Directors | 57% |
| Share of women, Executive Management Team | 54% |
| Share of women, in management position | 52% |
| Share of women, total number of employees | 59% |

Does the company conduct any community engagement activities aside from those directly connected to the business?

Yes. Coor's community engagement is coordinated through the Coor Society Program, which focuses on contributing to the local communities in which the company operates. Activities are carried out both centrally and locally and always in partnership with credible, established organisations.

Examples include:

- Integration initiatives supporting newly arrived immigrants entering the labour market.
- Social inclusion projects targeting groups with barriers to employment.
- Charity events, volunteer initiatives and support for local social programmes.

All initiatives relate to Coor's four social responsibility focus areas: health & safety, diversity & inclusion, development & engagement, and building a better society.

How often does the company conduct audits of its suppliers? How often do you discover incidents not compliant with your Code of Conduct?

The company applies a risk-based supplier audit model as part of its ongoing supply chain due diligence and governance framework. Supplier audits are conducted on an annual basis, following a structured audit plan based on supply chain risk assessments. Typically, several dozen suppliers are audited each year, with a focus on suppliers classified as high-risk, critical or strategically important. Significant and critical suppliers are reviewed on a recurring cycle, while high-risk suppliers may be audited more frequently. Audits are carried out either onsite or remotely and may be performed by internal resources or external auditors. Audits assess compliance with the Supplier Code of Conduct, covering areas such as human rights, labour conditions, health and safety, environmental practices and business ethics. Non-compliance is identified regularly through these audits. Based on audit outcomes, approximately one quarter of audited suppliers typically show some form of deviation from the Supplier Code of Conduct. Most deviations relate to social or procedural issues rather than severe misconduct. All identified deviations are documented and followed up through corrective action plans with defined timelines. The primary objective is remediation and continuous improvement. No supplier contracts were terminated in 2025 as a result of noncompliance with the Supplier Code of Conduct.

Please list the firm's 1–2 primary means of making a positive social impact or minimising negative social impact. Please list the corresponding most relevant UN Sustainable Development Goals. What proportion of sales can be directly linked to the selected UN SDGs?

Coor's strongest social impact is created through its role as a major Nordic employer and partner in workplace services:

Offering decent working conditions and stable employment pathways

Coor provides fair wages, collective agreements, safe working conditions and opportunities for skill development. Many employees are first-time workers in the Nordic labour market, making Coor an important contributor to societal integration. Relevant SDGs:

- SDG 8 Decent Work & Economic Growth
- SDG 3 Good Health & Well-being

Promoting health, safety and well-being at work

Coor systematically reduces workplace risks and invests in preventive health & safety practices to protect employees and customers. Relevant SDGs:

- SDG 3 Good Health & Well-being

As with environmental contributions, only a small share of sales can be directly allocated to specific SDGs due to the integrated nature of FM contracts.

Governance

Do all staff members receive continuing education on anti-corruption? Is there an external whistleblower function? Are there any ongoing or historical incidents involving corruption, cartels or unethical business conduct? Have any preventive measures been taken?

Coor maintains a comprehensive governance framework built on clear expectations for ethical conduct. All employees across the Nordic countries must annually complete Coor's mandatory Code of Conduct e-learning, which includes anti-corruption, conflicts of interest, bribery prevention, money-laundering risks and fair-competition principles. Directors and senior leaders complete the same training to ensure alignment.

Coor has an externally hosted whistleblower function ensuring confidentiality, anonymity and independent management of reports. All cases are investigated promptly in accordance with Group Compliance procedures.

The company investigates all suspected breaches, takes corrective actions where needed, and strengthens controls if systemic weaknesses are identified.

Please state the firm's business tax residence and explain why that specific tax residence was chosen

Coor Service Management Holding AB, the Group's parent company, is tax-resident in Sweden, where the company was founded and maintains its headquarters. Subsidiaries pay tax in each respective Nordic country where operations take place. This structure reflects the Group's operational footprint and ensures compliance with local tax regulations.

How many independent members sit on the Board of Directors?

Coor's Board of Directors comprises seven external board members and three employee representatives. All external board members are independent of both the company and its major shareholders.

Please state if, and to what extent, the company has transactions with related parties

Coor's related-party transactions occur exclusively within the Group, i.e., between Group companies. Neither Board members nor senior executives are involved in any related-party transactions.

Which KPIs dictate the remuneration to management (are sustainability and diversity goals included)?

Management remuneration is structured around three dimensions:

Business dimension: KPIs include operational performance indicators such as earnings, cash flow, contract development and customer satisfaction (CSI).

Social dimension: Remuneration includes performance against Employee Motivation Index (EMI), gender-balance objectives and the Group's health & safety ambition, including injury-reduction progress.

Environmental dimension: Targets include progress on Scope 3 supplier engagement, ensuring that a growing share of emissions from purchased goods and services come from suppliers with validated, science-based climate targets.

Remuneration is only awarded if targets are measurable, transparent and aligned with long-term sustainability ambitions.

Describe the company's process for monitoring and reporting ESG issues and performance to senior management / the Board. Confirm which KPIs are monitored and how frequently reporting is undertaken.

Coor applies a structured governance model for ESG oversight:

Reporting cadence

- Monthly and/or Quarterly reporting:
 - Operational environmental KPIs: Scope 1–2 trends, food-waste, Co2e-intensity of purchased food, supplier engagement (share of emissions from SBTi aligned suppliers), use of eco-labelled chemicals
 - Social KPIs: injuries, sick leave, risk observations, female/male managers
 - And customer-related metrics.
- Annual reporting: Broader ESG disclosures under applicable frameworks (i.e. CSRD/ESRS) and internal targets linked to Net-Zero, diversity and inclusion, and governance themes.

Governance structure

- The Board of Directors oversees sustainability as part of its regular agenda, including strategic direction, risk management and progress toward Group-wide targets.
- The Executive Management Team (EMT) holds operational responsibility for ESG issues, ensuring that sustainability considerations are embedded in strategic and operational decisions.
- Each ESG dimension is managed through functional ownership within the organisation (e.g., Health & Safety, HR, Procurement, Environment & Climate, Compliance), supported by defined policies, processes and steering documents.

Information sources and controls

ESG performance relies on multiple data streams, including incident reporting systems, supplier assessments, customer satisfaction data, workforce insights, environmental monitoring tools and internal audits. Data quality assurance routines have been strengthened to support reliable decision-making. This governance structure ensures that ESG topics are consistently monitored, transparently reported and effectively integrated into business decisions.

Have you signed a Union agreement? (Yes/No)

Yes. Coor has numerous union and collective agreements across the Nordic countries. Employees not formally covered by collective agreements receive employment terms equivalent to the relevant industry standard.

PAI – Principle Adverse Impact

| Numeric answers (2025) | |
|-----------------------------------------------------------|--------------------------|
| Revenue (MEUR) | 1 127,6 MEUR |
| Greenhouse gas emissions; | |
| Scope 1 | 1 687 tCO ₂ e |
| Scope 2 | 253 tCO ₂ e |
| Scope 3 | 155 tCO ₂ e |
| Share of non-renewable energy consumption | 41% |
| Share of non-renewable energy production | N/A |
| Energy consumption in GWh | 8,7 |
| Tonnes of emissions to water | N/A |
| Tonnes of hazardous waste and radioactive waste generated | N/A |
| Unadjusted gender pay gap* | 12% |
| Board gender diversity, % women | 57% |

*The difference between the average salary levels of female and male employees, expressed as a percentage of the average salary level of male employees.

| Yes/No Answers | |
|--------------------------------------------------------------------------------------------------------------------|-------------------------|
| Fossil fuel operations | Yes – service car fleet |
| Sites/operations located in or near to biodiversity sensitive areas where activities negatively affect those areas | No |
| Science Based Target | Yes |
| Reports to CDP | Yes |
| UN Global Compact Signatory | Yes |
| Involved in the manufacture or selling of controversial weapons | No |
| Whistle blower policy | Yes |
| Supplier code of conduct | Yes |