



SUSTAINABILITY REPORT 2022

COMMUNICATION ON PROGRESS





Green Chemistry – an Important Part of the Owner’s Vision

Already from the start of our company, a part of my vision was that BIM Kemi shall develop, manufacture and deliver speciality chemicals and concepts to the pulp and paper industry, and concentrate on specific niches where our concepts offer a clear environmental benefit.

Our speciality chemical concepts shall be designed to improve customer products and processes in a cost efficient and sustainable way. With new ideas, innovations and smart solutions, we shall create the future for us and our industry with green chemistry, niche products, and concepts which help the bio based industry to replace plastics in packaging material. An important new innovation is our new BIM Oilguard concept, a line of environmentally friendly products that replace PFAS in fibre based packaging materials.

As founder and owner of the company it’s important to me and my family that we follow what was written in every company vision since the start up of the company nearly 50 years ago. BIM Kemi has throughout our history intro-

duced a lot of new innovations and technology breakthroughs, environmentally friendly products and concepts which have been able to replace the use of millions of tonnes of fossil based oils and biocides in the Pulp and Paper industry. Today these are well known solutions.

Increased environmental awareness caused by climate change drives the demand even more towards eco-friendly bio based biodegradable and recyclable alternatives to petroleum based products.

Plastic substitution in the packaging industry is today a strong market driver, a trend which opens new markets for bio based alternatives. My dream and vision is for BIM Kemi to be the competent, creative research and development partner to our customers in that process.

I am proud of all the hard work we have done during these years in order to follow the vision and introduce new green chemistry to the market.

Peter Wällberg, Founder and Owner



Statement from CEO

To our stakeholders:

Your mission, Our challenge! A statement that I proudly can say BIM Kemi has committed to and taken on headstrong during 2022. Due to the dedication and hard work from our employees, we have met our customers' needs and kept our focus on sustainable development for the future despite the challenges.

The events of the past year have clearly highlighted both the fragility and resilience of our global economic, environmental, and social systems. In the last year, we have faced the after-effects of a worldwide pandemic, supply chain disruptions with continued raw material shortages and cost increases, and a war situation followed by sanctions, humanitarian support needs and an energy crises. We have also seen many natural disasters around the world and experienced extensive work to harmonise views on global needs, actions required and how funding should be distributed. The need for an agile way of working and cooperation within the value chain is more important than ever. It is not enough to just embrace change, we intend to take actions and work together to ensure that our industry will not only survive, but thrive, and achieve a sustainable future for the next generation.

This sustainability report covers a Communication on Progress for the year 2022, according to United Nations Global Compact (UNGC). Thus, BIM Kemi reaffirms its support of the Ten Principles of the UNGC, where we have been a member since 2018. The principles involve aspects of Human Rights, Labour, Environment,

and Anti-Corruption. The report describes our actions to continuously improve the integration of the Global Compact and its principles into our business strategy, culture, and daily operations whilst following EU regulations and sanctions. We also commit to sharing this information with our stakeholders using our primary channels of communication.

Focus areas for our sustainability work are to continue to decrease our climate impact in line with the Paris agreement and further develop our Green chemistry. We are proud that we have decreased our carbon emissions from scope 1 & 2 by 19% from last year, mainly due to replacement of an oil pan to a pellet boiler in Stenkullen. We also invest in long-term collaborative innovation projects, to find more sustainable and nature positive customer solutions that regard the planetary boundaries.

Our sustainability work is based on best practice and the latest research, and we particularly want to highlight the importance of the change required, here described by Stockholm Resilience Centre:
The future will not only require adaptation, adjusting responses to changing external drivers and internal processes to remain in the same general state, but rather transformation, to change the system dynamics that created the problems in the first place to build new development pathways.

Sincerely yours,
Anders Rietz CEO

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The reporting period for this sustainability report is full year 2022. This is the second GRI referenced report from BIM Kemi.



General information

Company Profile and Entities

OWNERSHIP AND LEGAL FORM

BIM Kemi is a Swedish, privately-owned entrepreneurial chemical company supplying the pulp- and paper industry with speciality chemicals and application knowledge. It is 100% owned by the Wållberg family and has been so since it was founded in 1973. We provide services and concepts all over the world through a global network of experts, production sites and R&D facilities, employing 220 employees.

The BIM Kemi Group consists of the parent company BIM Kemi AB, organised under the laws of Sweden, and 12 operating companies located in Sweden, Norway, Finland, United Kingdom, Germany, Poland, Benelux, Czech Republic, Portugal, Spain, France, and South Africa. We have 5 production sites located in Sweden, Norway, Finland, United Kingdom, and South Africa. The headquarter is in Gothenburg, Sweden. The local operating companies are organised under local national legislations and fully owned subsidiaries to BIM Kemi AB.

PRODUCTS, SERVICES, AND MARKET

With our Green Chemistry and a customer-focused research and product development, we strive to develop innovative, long-term sustainable products with high quality and minimal impact on people and the environment. Our speciality chemical concepts are designed to improve customer products and processes in a cost-effective and sustainable way, by e.g., streamlining and maximising their energy, wa-

ter, and fibre efficiency. **Global strength, local presence.** We work globally, meaning that we can provide teamwork, services, and concepts all over the world, and have customers and local representation in most pulp and papermaking countries. Secondary market industries include construction, paint & coatings, and other industries. We have a single brand, BIM, which represents the entire company's operations, our positioning, values, and vision forward as well as our products and services.

Value Chain

At BIM Kemi, we strongly believe that an effective supply chain management is the key to ensure sustainability of our operations and customer satisfaction. We need to consider the environmental and human impact throughout the whole supply chain, from raw materials sourcing to production, storage, delivery, and every transportation link in between. BIM Kemi Group is committed to conducting business in a sustainable and responsible manner - in the interest of the company, its staff, the public, and our planet. Promoting proper business ethics, respect for internationally recognized human rights, decent working conditions and environmental practices in BIM Kemi is part of our strategy, to act in a socially responsible manner. Adherence to applicable laws and regulations of the respective countries as well as applicable international laws is the basis for cooperation.

BIM Kemi has a Group Supply Chain Team consisting of representatives from our production

With our Green Chemistry and a customer-focused research and product development, we strive to develop innovative, long-term sustainable products with high quality and minimal impact on people and the environment.



the Sustainable Development Goals.

In 2022, there were several factors that affected and posed challenges for our supply chain:

- The shortage of raw materials in Europe, which had a major impact in 2021, continued in 2022. Cost increases and limited availability resulted in sourcing challenges. To manage the situation we continued our work initiated in 2021 to secure alternative raw materials and suppliers.

- Continued global logistics problems with freight cost increases and delays for overseas shipments increased the need for extra close dialogue with our customers, orders with longer lead times, and sharper forecasts.

- Russia's full scale invasion of Ukraine in the beginning of 2022 escalated the supply and logistics situation further due to the resulting European energy crisis, which has a big impact on our raw materials and the supply. To secure supply, we made risk analyses for crucial raw materials and created action plans. The logistics situation improved during Q4.

Thanks to our cross-functional Supply Chain Team, we handled the challenges regarding raw materials and transport in a good way and ensured deliveries to our customers to the greatest extent possible.

Governance

BIM Kemi is governed by a six-member Board of Directors, whereof three members are outside directors. The Board sets our strategic direction based on the owners' vision, approves our long-term strategy, and takes appropriate action to

ensure that we have the resources we need to achieve our strategic aspirations. Our Group Management Team is responsible for implementing our strategy and growing our business and each local company is represented including HR and Finance.

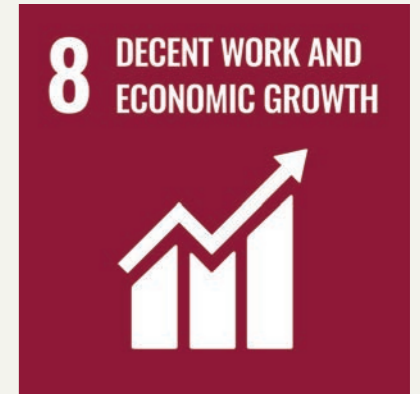
We measure progress through a set of sustainability key performance indicators (KPIs) and associated targets, involving aspects of e.g., human resources, quality, health and safety, supply chain, finance, environment, and product development. The group-level key performance indicators (KPI) and targets are followed-up by the Group Management continuously.

The Coordinator of Sustainability is responsible for ensuring that relevant management processes relating to material corporate sustainability topics are being developed and implemented as part of our strategy and integrated management system. The Corporate Sustainability Steering group has members representing each sustainability area. It acts as a collaboration forum to ensure the implementation and follow-up of sustainability as part of daily business operations.

Strategy, Policies, and Practices

STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY

BIM Kemi is aware of the chemical industries' role in the history of modern eco-movement. We also have an insight in the huge potential we, as a supplier of chemicals and application techniques within the pulp and paper industry, have of being an enabler of a sustainable future, e.g. to enhance our customers' energy, water and fibre efficiency. By working closer with our customers and partners, looking into prospects, we aim at making life on earth more comfortable, healthy, and inspiring.



BIM Kemi has based our sustainability strategy on the UN Global Compact Principles and UN Sustainable Development Agenda. Hence, sustainable development for BIM Kemi is defined as the "development that satisfies the needs of the present without compromising the ability of future generations to satisfy theirs". We are specifically focusing on four of the UN SDGs that are most important to us and our stakeholders:

- Being a chemical industry **Good health and wellbeing** for every one that comes into contact with our products and operations is of highest concern. Health and safety and compli-

The focus forward is captured by our Green Chemistry concept. It is about having a life cycle perspective and sustainability focus in everything we do.

At BIM Kemi, we strongly believe that an effective supply chain management is the key to ensure sustainability of our operations and customer satisfaction.

sites and the supply chain – Purchase, Quality, Environment, Production, and Logistics. The Supply Chain Team cooperates and benchmark between the production sites to ensure that we always work according to best practice in our internal processes.

A key aspect in ensuring the sustainability of our products and business is to carefully choose our suppliers and raw materials. We believe that a strong supplier relationship management and well-defined risk and compliance assessment of our suppliers are essential for sustainable sourcing. We are proud of our high-quality speciality chemicals and solutions and the positive contribution they do for our customers. It is important for us that our suppliers keep the same high focus on quality and sustainability as we do. We expect our business partners to follow our Supplier Code of Conduct. BIM Kemi's Code of Conduct for Suppliers sets requirements for suppliers and is inspired by the UN Global Compact, the UN Guiding Principles for Business and Human Rights and

ance are always in focus; to prevent accidents and incidents, substitute hazardous chemicals with less harmful ones, and provide accurate and sufficient product safety information.

- We incorporate our climate work in the goal for **Responsible consumption and production**, as well as our Green chemistry concept, and the safe and sustainable design of our products and application techniques. We rely on indicators like renewable resources, recyclability, climate impact and others. We also maintain a high ambition in our daily operations according to ISO certified environmental and quality systems, which also implies continuous improvement.

- **Decent work and economic growth** perspectives balances our efforts to improve social and environmental aspects, as the company needs a sufficient level of profitability to be able to re-invest in innovation and a healthy growth for a sustainable development. Developing our human resources and having a favourable environment in the workplace is also crucial to maintain our most important asset, our employees. Their engagement, experience, and knowledge is the key to success.

Partnerships for the goals is in the core of our company. In our innovation processes, we work close with many customers, suppliers, and other partners, as well as engage in networks and research projects. We are not the biggest player on the market, but we do know how to create good collaborations and quickly adapt to changing conditions. We also understand that the performance of the value chain will never exceed the weakest link. As members, we are dedicated to the ten sustainability principles of the UN Global Com-



pact. The precautionary Principle 15 of the Rio Declaration is also a framework that we apply, implemented in our guidelines when developing new products. Please see specific sections for Products and materials, Energy, and Climate accounts in this report for more information on the specific actions.

The sustainability goals set for the coming years are based on our materiality analysis and focus on:

- **Sustainable products**
Based on our Green Chemistry concept we have developed a guideline for Safe and Sustainable Design that constitutes the framework for processes, routines, checklists, and other tools in sourcing, product development and product evaluations. The main indicators for sustainable product profile are defined as circularity by using renewable and recycled resources, reuse and recyclability of products, risk profile and management, carbon footprint, and customer value as well as societal benefits. It is our goal to improve our products in line with these guidelines.

- **Carbon footprint**
Our long-term target is to decrease our climate impact to achieve net zero emissions by 2050, in accordance with the Paris Agreement. To accomplish this, we must improve basis for governance and reporting, tighten the requirements on suppliers, and take measures to replace fossil fuels and reduce energy consumption.

For more information about these goals, please see sections about Sourcing, Products and materials, Energy, and Emissions/ Climate accounting.

AFFIRMATIONS AND ENDORSEMENTS

We maintain a high quality in our sustainability work, and we have a continuous improvement process in place, which is strengthened by the following affirmations and endorsements:

- Certificates according to **ISO 9001 and 14001**, environmental and quality management systems, based on yearly external audits.

- Sustainability rating by the independent assessment agency **EcoVadis**. They assess companies globally and across several business sectors about environment, labour and human rights, ethics and sustainable procurement. The EcoVadis rating reflects the quality of the company's sustainability management system regarding policies, actions, and results. The last years, we have made the assessment for BIM Kemi Group and achieved gold rating, with improved score result every year.

- **Membership of the UN Global Compact**. We are dedicated to the ten sustainability principles, and we report our progress annually. This means that we operate in ways that

meet fundamental responsibilities in the areas of human rights, labour, environment, and anti-corruption.

- Members of The International Council of Chemical Associations and **Responsible Care Global Charter**. Responsible Care is the global chemical industry's unifying commitment to the safe management of chemicals throughout their life cycle, while promoting their role in improving quality of life and contributing to sustainable development.

POLICY COMMITMENTS

BIM Kemi is committed to conducting business in a sustainable and responsible manner – in the interest of the company, its staff, and the public. As a medium-sized family-owned company, we are a part of society in all the regions in which we operate. Adherence to applicable laws and regulations of the respective countries is the basis for cooperation. Furthermore, we respect the cultural, social, political, and legal diversity of societies and nations.

Our operating values and corporate philosophy are laid down in the internal document **BIM Spirit** and **BIM's Code of Conduct**, which are available on our website. The Code of Conduct includes principles of Business Ethics, Human Rights, and Environment. They represent a commitment for all employees with respect to their own conduct within the company and their dealings with the outside.

The Code of Conduct is signed upon employment. Our Code of Conduct was updated and approved by the Board of Directors in 2018, followed by communication and training for all employees. The effectiveness of this policy and

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During 2022 BIM Kemi was awarded a top 5% Gold rating for Sustainability by EcoVadis.

Operating with integrity extends to preventing corruption and anti-competitive behaviour. All our operating units and employee roles undergo risk analysis related to corruption.

its implementation is reviewed by our Group Management on a yearly basis.

Operating with integrity extends to preventing corruption and anticompetitive behaviour according to our **Anti-corruption Policy**, available on our website. All our operating units and employee roles undergo risk analysis related to corruption. We have identified groups of employees that are extra vulnerable to anti-corruption and established a routine for adopted training every three years.

At BIM Kemi, we expect all our employees (including but not limited to its Board of Directors, permanent and non-permanent employees, volunteers, and representatives) to make systematic, targeted efforts to conduct their work in full compliance with our Code of Conduct, applicable domestic and international laws, and conventions, as well as other relevant BIM policies and directives, such as the **Sustainability, Environmental, Quality, and Occupational Health & Safety Policies**, all of them available on our website. Other internal policies related to equal treatment, IT, drugs and alcohol, and travels are available for all employees on our intranet.

Our employees, partners, and other stakeholders are encouraged to report actual, potential, or suspected violations of the BIM Code of Conduct. Reports can be either in line with our

regular channels of reporting and communication or the report mechanism and whistle blower link on our website.

COMPLIANCE WITH LAWS AND REGULATIONS

We are committed to strict compliance to laws and regulations, as well as the to the standards for which we hold certificates, and internal guidelines related to our operations and products. Compliance is a top priority according to the materiality analysis and it is also a mandatory requirement according to ISO 9001 and 14001. There is a continuous work establishing a company-wide compliance culture with undisputed standards according to our Code of Conduct and other Policies.

During the reporting period, BIM Kemi have not had any fines or other non-monetary sanctions for non-compliances with environmental, financial, or other laws and regulations.

Stakeholder Engagement

The stakeholders are chosen out of their importance for our business – if they affect our business or if they are affected. Our success is dependent on being relevant to our stakeholders. It is of great importance to receive feedback from different perspectives, which supports our ability to focus on the topics that are most important.

STAKEHOLDER	ASPECTS	COMMUNICATION STRATEGY
External customers	<ul style="list-style-type: none"> Right quality on time Product safety Data about sustainability performance, especially climate and CO2 emissions 	<ul style="list-style-type: none"> - Regular face-to-face communication from sales activities and meetings - Communication about sustainability and product safety matters - Customer survey, which will give input to improvement areas
Raw material supplier	<ul style="list-style-type: none"> Requirement specifications Forecasts Pricing Sustainability matters 	<ul style="list-style-type: none"> - Regular communication regarding forecasts and prices - A yearly assessment of performance which is sent out for discussion to improve relations - Follow up of Code of Conduct and in some cases site audits
Employees	<ul style="list-style-type: none"> Clear responsibilities Communication Safe and stimulating workplace Development possibilities Values, Code of Conduct 	<ul style="list-style-type: none"> - Yearly development talks - Biyearly employee survey, which is a platform for continuous improvement
Authorities and third party auditors	<ul style="list-style-type: none"> Compliance with legal requirements and standards Improvements Clear communication 	<ul style="list-style-type: none"> Regular reporting of specially environmental status. Audits and inspections in the area of quality, environment and health & safety
Owners	<ul style="list-style-type: none"> Result and target fulfilment Culture 	<ul style="list-style-type: none"> Board meetings and regular informal meetings
Competitors	<ul style="list-style-type: none"> Code of Conduct 	<ul style="list-style-type: none"> Benchmarking
Transport companies	<ul style="list-style-type: none"> Requirement specification Planning Pricing Climate impact 	<ul style="list-style-type: none"> Yearly assessment of performance

Our success is dependent on being relevant to our stakeholders. It is of great importance to receive feedback from different perspectives, which supports our ability to focus on the topics that are most important.

STAKEHOLDER	ASPECTS	COMMUNICATION STRATEGY
Financial, bank, insurance companies, investors	Risk handling Economic stability	Regular reporting
Local community and NGOs	Local environmental aspects Employment possibilities	Networking Seminars Projects with local schools
Universities and research institutions Other organisations within Pulp & Paper industry	Knowledge sharing Product development Sustainability	Attending in different projects Seminars Networking Master thesis possibilities

Reporting Practice and Material Topics

REPORTING PERIOD AND ENTITIES INCLUDED

The reporting period for this sustainability report is 1 January 2022 to 31 December 2022. In some disclosures there are comparable values from previous year, but this is clearly described. This is the second GRI referenced report from BIM Kemi. The first report concerned the reporting period for the full year 2021. The plan is to have an annual report. Reporting improvements have been made for e.g. the materiality analysis, where we distinguish between the BIM Kemi and stakeholder perspective, and for the management approach sections, where we have added more structure and details.

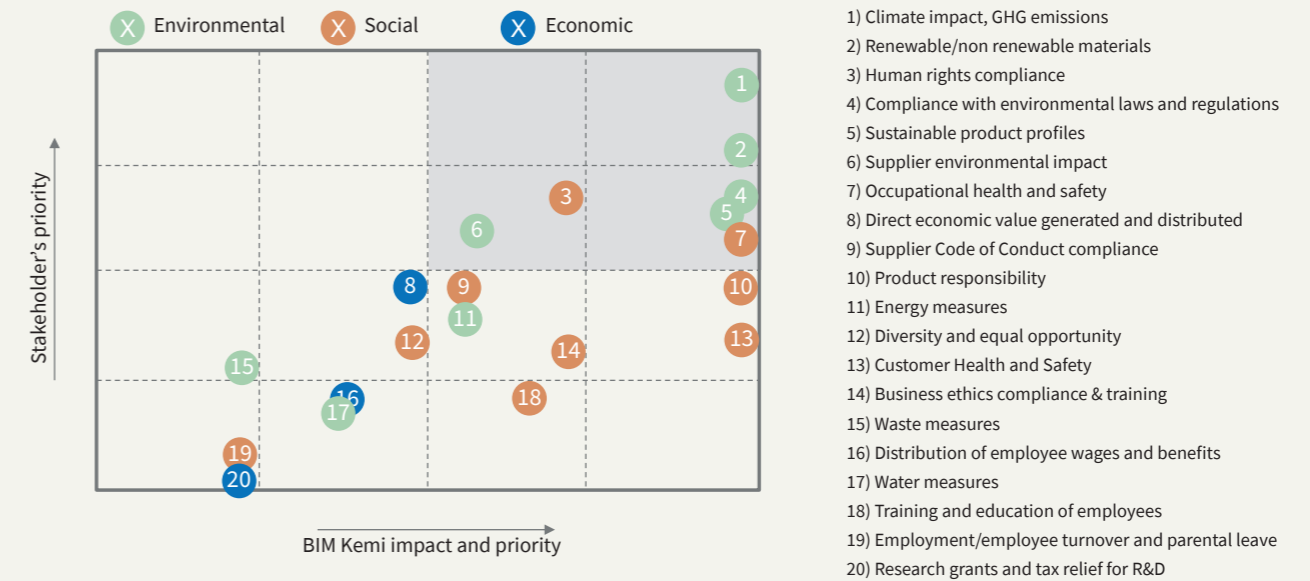
Entities included in the report are all companies described above except for South Africa.

Publication date for this report is 31-03-2023

Contact point is info@bimkemi.com

MATERIALITY ANALYSIS

During winter 2021/22 a materiality analysis survey was conducted to obtain a relevant and sufficient scope for improving our sustainability work. Twenty topics from the GRI standard, chosen by our management, were sent out to selected stakeholders for prioritisation of the top ten topics. Their prioritisation of these topics was weighed against BIM Kemi's own assessment of our impact of each topic and then used as coordinates in the materiality analysis. The topics in the upper right corner are chosen as focus areas and strategic goals.



Graph: Materiality Analysis, BIM Kemi - stakeholders

LIST OF MATERIAL TOPICS

The total list of material topics is presented below together with topic boundaries:

MATERIAL TOPIC	GRI DISCLOSURE	WHY THE TOPIC IS MATERIAL	PART OF VALUE CHAIN
Climate impact, GHG emissions	305-1 305-2 305-4	GHG emissions are the most important topic according to materiality analysis	Manufacturing
Renewable/non renewable materials	301-1	High importance among our external stakeholders	Resources
Human rights compliance	202-1 401-1 406 408-1 414-1	BIM Kemi Code of Conduct BIM Kemi Supplier Code of Conduct	Manufacturing Resources
Compliance with environmental laws and regulations	2-27	BIM Kemi Code of Conduct BIM Kemi Supplier Code of Conduct	Manufacturing Resources
Sustainable product profiles	BIM Specific	High importance among our external stakeholders	Customer
Supplier environmental impact	308-1	BIM Kemi Supplier Code of Conduct	Resources
Occupational health and safety	403-1 --9	Our employees health is of most importance	Manufacturing
Direct economic value generated and distributed	201-1 201-4	Owners demand and expectation	Resources
Supplier Code of Conduct compliance	308-1 408-1 414-1	BIM Kemi Supplier Code of Conduct	Resources
Product responsibility	416-1 416-2	Impacts of our products can be both positive and negative	Customer

MATERIAL TOPIC	GRI DISCLOSURE	WHY THE TOPIC IS MATERIAL	PART OF VALUE CHAIN
Energy measures	302-1 302-3	Energy is one of BIM Kemi ´s important environmental aspects	Manufacturing
Diversity and equal opportunity	202-1 405-1 405-2	BIM Kemi Code of Conduct	Manufacturing
Customer Health and Safety	416-1 416-2 417-1 417-2	Impacts of our products can be both positive and negative Incidents of non-compliance of our products and services can be severe	Customer
Business ethics compliance & training	205-2 205-3	BIM Kemi Code of Conduct	Resources
Waste measures	306-3	Waste is one of BIM Kemi ´s important environmental aspects	Manufacturing
Distribution of employee wages and benefits	202-1 405-2	BIM Kemi Code of Conduct	Resources
Water measures	303-3 303-4 303-5	Water consumption is one of BIM Kemi ´s important environmental aspects	Manufacturing
Training and education of employees	404-1 404-2 404-3	Competence is a core value at BIM Kemi	Manufacturing
Employment/employee turnover and parental leave	401-1 401-3	Competence is a core value at BIM Kemi	Manufacturing
Research grants and tax relief for R&D	201-4	Owners´ demand and expectation	Resources

GRI 3-2 List of material topics



Business

At BIM Kemi, all business decisions and actions are founded in a strong commitment to ensure we remain a long-term, value based, and innovative family-owned company.

Our focus is on the future, both for us as a company and our customers. We are aware that the decisions we make and the way we conduct business have an impact on our employees, customers, suppliers, communities, and our future.

Based on our materiality analysis, several of the topics in this section are prioritised by us.

Economic Performance

MANAGEMENT APPROACH

The financial result is considered as essential for the BIM Group and its subsidiaries for efficient management of the company and its resources. The consolidated financial statement include BIM Kemi AB, the parent company, and it's legal entities.

BIM Kemi generates economic value from innovative, green speciality chemistry to provide sustainable solutions and expertise to our customers, enabling them to develop sustainable products and processes with high quality and a positive overall contribution to society.

BIM Kemi distributes the generated economic value to various stakeholders, which helps our customers to operate more efficiently and sustainably.

This includes suppliers and service providers through payments for raw materials and services. Our employees are beneficiaries through compensation, benefits, and training. BIM Kemi's capital investors benefit from dividend and interest payment and the official public sector through taxes.

In the BIM group, we support our local communities by sponsoring associations, individuals, and activities which promote social commitment, healthy living, and improved environment.

The economic value retained is reinvested in the company for capital investments and R&D to develop new sustainable products to our customers.

BIM Kemi legal entities report according to local GAAP.

Our revenue has been stable for year to year and increased in 2022 compared to 2021 due to new business opportunities. 2022 has presented some challenges due to the geopolitical situation in the form of cost increases for raw materials, transport, energy etc. following the pandemic and the Russian invasion of Ukraine. This has had a negative impact on the consolidated profit.

To improve our financial process, we continue to enhance our administration efficiency and have an increased focus on cash flow activities.

All our business decisions and steps are founded in a strong commitment to ensure we remain a long-term, value based, and innovative family-owned company.

DISCLOSURES

201-1 Direct economic value generated and distributed

STAKEHOLDER	FINANCIAL VALUE	2022 (MSEK)	2021 (MSEK)
DIRECT ECONOMIC VALUE GENERATED (REVENUES)			
Customers	<i>Income from customers</i>	813	684
DIRECT ECONOMIC VALUE DISTRIBUTED			
Employees	<i>Employee wages and benefits</i>	156	156
Suppliers	<i>Supplier payments for raw materials and services</i>	645	501
Shareholders & banks	<i>Dividends, interest payments</i>	4	7
Government	<i>Corporate income taxes</i>	5	4
Economic value retained		3	16

The numbers are based on BIM Kemi's annual and operational report.

201-4 Financial assistance received from government

Due to the high amount of R&D-work, BIM Kemi also receives government support through reduced social taxes for persons involved in product and process development. As an innovative chemical supplier, it's important to be in the forefront of development and participate in research projects to bring the pulp and paper industry forward for a more sustainable society.

Procurement Practices

BIM Kemi believes that an effective supplier relationship management is a key aspect to guarantee security of supply and contribute to our long term profitability. Based on our materiality analysis, three of the most important areas of information to stakeholders are present in this section, Human rights compliance, Supplier Environmental impact, and Supplier Code of Conduct compliance.

Our suppliers' impact on the environment, human rights, employees and society is an important part of the group purchasing process to ensure responsible sourcing. The process includes all raw material suppliers and forwarders that supply our four European production sites situated in Sweden, Finland, Norway, and the UK.

BIM Kemi's Purchase Team is responsible for the sourcing of raw materials to our four European production sites. Our procurement activities cover the identification and selection of suppliers, negotiation and contract management, and the management of supplier relationships.

Our suppliers are selected and annually evaluated based on BIM Kemi's Supplier questionnaire and BIM Kemi's Supplier Score card. The BIM Kemi Supplier Score card covers important areas such as supply security, business stability, cost competitiveness, sustainability performance, environmental and quality aspects, climate issues, labour and human rights, ethics, innovation and service. As part of the supplier development, the supplier receives feedback based on the result from the Supplier Score card to be able to improve in identified weak

areas or maintain and develop identified strong areas. If sufficient improvements could not be implemented, suppliers with a result below a set minimum score are not selected or a phase out plan is created for the supplier.

To be approved as a supplier to BIM Kemi, the supplier must comply with our Supplier Code of Conduct, or an equivalent standard with the same level of protection. Suppliers are expected to work to ensure that their business partners and sub-contractors also recognise and adhere to these principles.

BIM Kemi's Supplier Code of Conduct is inspired by the UN Global Compact, the UN Guiding Principles for Business and Human Rights and the Sustainable Development Goals and covers the areas:

- General Principles, such as Compliance with national and international laws and regulations
- Business Ethics, e.g., Anti-Corruption & Fraud, Transparency, and Information security
- Human rights, e.g., Non-discrimination Freedom of Association and Child labour
- Health and Safety
- Environment

To ensure that our suppliers maintain a high focus on these areas, the Supplier Code of Conduct commitment shall be renewed every third year.

Environmental and quality criteria are important for us and a part in the Supplier score card.

Our suppliers are selected and annually evaluated based on BIM Kemi's Supplier questionnaire and BIM Kemi's Supplier score card.

To be approved as a supplier to BIM Kemi, the supplier must comply with our Supplier Code of Conduct

An important part of our supplier management is the supplier risk and compliance management where we focus on identifying, evaluating and preventing risks in the supply chain.

For us it is important that our suppliers work according to an environmental management system (ISO 14001) and a quality management system (ISO 9001) or “corresponding process”. In general, BIM Kemi’s suppliers have a good environmental standard. During 2021, we initiated a closer cooperation regarding environmental questions with two of our main suppliers concerning climate data and carbon footprint improvement plans. This work has successfully continued during 2022. The intention is to share information and learn from each other with the purpose to further develop our climate accounting.

An important part of our supplier management is the supplier risk and compliance management where we focus on identifying, evaluating and preventing risks in the supply chain.

During 2022, on site supplier audits (production quality, supply security and CSR questions) for selected suppliers were implemented as a part of the sourcing process.

In order to continue to ensure a good environmental standard from our suppliers and to secure that we continue to improve and develop, we have identified further areas of improvement. Two of those areas are improved communication regarding green chemistry and increased focus on renewable raw materials. In January 2023, we implemented a new Supplier Questionnaire in which we, among other things, included climate questions regarding carbon footprint, both on a company and raw material level. In 2023, we will develop and set more concrete targets in this area and invite selected suppliers to information and dialogue sessions.



DISCLOSURES

	TOTAL # OF SUPPLIERS	# OF SUPPLIERS FULFILLING CODE OF CONDUCT	% OF SUPPLIERS FULFILLING CODE OF CONDUCT
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BIM Group	164	162	99
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In 2022, two suppliers did not comply with our Code of Conduct, hence we blocked them as supplier to BIM according to our policy.

408-1 Operations and suppliers at significant risk for incidents of child labour

In 2022, we have not identified any operations or suppliers at risk for incidents of child labour.

	# NEW SUPPLIERS	# NEW SUPPLIERS SCREENED ACCORDING TO BIM SUPPLIER SCORE CARD	%
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BIM Group	8	8	100
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308-1 New suppliers that were screened using environmental criteria

All new suppliers were screened using environmental criteria as part of BIM Kemi’s screening according to the BIM Supplier Score Card.

414-1 New suppliers that were screened using social criteria

All new suppliers were screened using social criteria as part of BIM Kemi’s screening according to the BIM Supplier Score Card.

METHODOLOGY AND REFERENCES

- BIM Kemi’s Supplier Score Card.

BIM Kemi’s Supplier Code of Conduct is based on BIM Kemi’s Code of Conduct. The Supplier Code of Conduct can be found on our website, www.bimkemi.com

Product Responsibility

MANAGEMENT APPROACH

In line with the UN sustainability goal number three, one of BIM Kemi’s major concerns are Good health and well-being for everyone who comes into contact with our operations and products. It is stipulated in our Sustainability policy and further addressed in our Product responsibility policy as well as our Health and Safety policy.

Our approach to manage safe chemical products and applications is to ensure regulatory fulfilment and safe handling along the entire value chain of our products. The legislation sets out clear test and documentary requirements that manufacturers and



Our approach to manage safe chemical products and applications is to ensure regulatory fulfilment and safe handling along the entire value chain of our products.

distributors placing chemicals on the market must follow to demonstrate that our products meet defined safety criteria and are safe for the intended use, for example:

- We comply with the relevant legislation for regulated substances
- We inform our customers if the product contains regulated substances, according to CLP and REACH
- Our products have clear labelling in relevant language, including information about hazards identification, first aid measures, accidental release measures, protection equipment, according to CLP

■ Regulated products and substances are reported to or registered at the legal authorities, both locally and on EU level.

During the past year, we have developed the Product responsibility policy, the Routine for Health and Safety emergency at customer and the administration of NCR's related to addressed disclosures in this report, according to plan. Thus, BIM Kemi has policies and routines in place to manage and collect relevant product safety information from our suppliers, to keep updated on the regulatory framework and applicable risk assessment data and methodology, to assess all our products, and to provide our customers with sufficient information to handle our products in a safe way. The sales

and technical teams have established ways of working, including safety instructions and documentation, when introducing new products at a customer site. If there is an incident or emergency at the customer, we have routines clarifying responsibilities, communication, documentation, and support.

We monitor our product responsibility with regular audits in accordance with ISO 9001 and 14001. According to our management system, we have a Non-Conformance Report (NCR) tool where we register risks and incidents and follow-up with root cause analysis, corrective, and preventative measures. Further, compliance and NCR reporting is a standard item on the regular management team meeting agenda. Further improvements can be made, mainly regarding implementation of best practice in BIM Kemi Group.

DISCLOSURES

416-1 Customer Health and Safety, assessments of health impacts of our products

Based on internal non-conformities and benchmark according to EcoVadis, Responsible Care and customer requirements, an updated assessment of health and safety impacts from our chemicals management has resulted in one focus area for the coming year; continue to improve the organisation, collaboration, and implementation of our product responsibility. This involves for example improved advice in using protection utilities, handling emergencies and non-conformities.

416-2 Customer Health and Safety, incidents of non-compliance

No incident of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services has

occurred during 2022.

417-1 Requirements for product and service information and labelling

BIM Kemi provides a REACH formatted SDS for all our products, even though it is not always required by law. The SDS contains information for a safe handling of the product. The SDS can be used to perform risk assessments, to adapt to local contexts, and identify suitable measures for a safe handling. All products are labelled in accordance with REACH and CLP.

BIM Kemi also perform other assessments to provide product safety, environmental and sustainability information, when required. Examples of common requests involve Kosher, food contact and ecolabel statements. Additional information could also be absence of undesirable substances of different kind or carbon footprint data.

417-2 Incidents of non-compliance concerning product and service information and labelling, penalties for incidents

No incident of non-compliance concerning product and service information and labelling, penalties for incidents has occurred during 2022.

Anti-Corruption

MANAGEMENT APPROACH

BIM Kemi is committed to conducting business in an ethical and honest manner. BIM Kemi's overall policy on anti-corruption is that it will fight corruption in all its forms, including bribery, facilitation payments, trading in influence and extortion. BIM Kemi complies with all relevant laws, including anti-corruption laws. Bribery is punishable under the Swedish

BIM Kemi has policies and routines in place to manage and collect relevant product safety information from our suppliers, to keep updated on the regulatory framework and applicable risk assessment data and methodology, to assess all our products, and to provide our customers with sufficient information to handle our products in a safe way.

We take the privacy of our customers seriously and are committed to complying with data privacy protection laws in the countries where we do business and the EU General Data Protection Regulation (GDPR).

Criminal Code, and in the markets in which we operate.

BIM Kemi's principles for anti-corruption are included in our anti-corruption policy as well as the Code of Conduct and Supplier Code of Conduct. The policies are available publicly on www.bimkemi.com and for all employees on the Intranet.

The anti-corruption policy has been communicated to all employees via the intranet. External training has been provided to all managers and identified roles that are extra vulnerable to corruption at BIM Kemi. In the risk assessment, which was performed in cooperation with external experts, three groups of employees were identified as extra vulnerable to corruption: Purchase, Sales & Marketing, and Finance. Managers of those departments are responsible for securing continuous communication of and commitment to the anti-corruption policy.

All new employees receive information and a review of the anti-corruption policy as part of their induction process. Employees will also receive regular, relevant training on how to adhere to this policy. In 2022, we identified a need to update our Code of Conduct and anti-corruption policy and to arrange continuous trainings for groups extra vulnerable to corruption.

BIM Kemi expects our suppliers and other business partners to conduct their business with integrity and act in accordance with our Code of Conduct. Information about BIM Kemi's anti-corruption policy is included in the Supplier Code of Conduct, which all suppliers to BIM Kemi have committed compliance to. The Supplier Code of Conduct commitment shall be

renewed every third year including distribution of our latest updated anti-corruption policy. The next renewal is scheduled for 2023.

The effectiveness of the anti-corruption policy and its implementation is reviewed by Group management on a yearly basis. In 2023, we have planned to renew the anti-corruption training for all managers and risk groups.

DISCLOSURES

205-2 Number and percentage of suppliers/partners received communication of the anti-corruption policy.

	NUMBER OF SUPPLIERS	% OF SUPPLIERS
BIM Group	164	100

205-3 Confirmed incidents of corruption

During 2022 we have had no confirmed incidents of corruption in the BIM Group.

Customer Privacy

MANAGEMENT APPROACH

We take the privacy of our customers seriously and are committed to complying with data privacy protection laws in the countries where we do business and the EU General Data Protection Regulation (GDPR).

All of our processing of data takes place in accordance with General Data Protection Regulation ("GDPR"). Our Privacy policy state how we process and ensure protection of personal and customer data. The Privacy policy is availa-

ble on our Intranet and external Website. We always aim to maintain a high level of security in all processing of personal data where we continuously always consider both technical and organisational risks to protect our partner's personal data from unauthorised access, usage, and deletion.

In accordance with the data protection legislation, our partners are entitled at any time to request access to the personal data that is processed about them, or If processing is based on consent, they are entitled at any time to withdraw the consent to processing.

We evaluate our data handling by a continuous control of access, permissions, organizational and physical security environment. There is also a recurrent system review and spot-check of authorizations access and permissions. If any data breaches occur or any other improper handling of personal data according to GDPR, there is a reporting structure in place to inform relevant authorities. Once a year we get a report from our whistle-blower system regarding the status of cases.

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

BIM Kemi has identified 1 data breach during 2022. This is reported to the authorities and the case is closed.

Quality

MANAGEMENT APPROACH

Quality at BIM is in the DNA. Everything we do is about creating benefits for our customers – to supply sustainable products and processes with high quality. To make this happen, it is

important to understand the challenges and develop products in close cooperation with key customers. Our main quality goal is to deliver products that meet the customers' needs and expectations – on time.

To have everything in order is the base line for good quality – both documentation, work processes and equipment. Important prerequisites are our well-structured management systems and the certifications according to ISO 9001.

Every part of the chain is essential for excellent quality. Therefore, we need to ensure that all employees know our quality policy and follow other important guidelines and instructions. Our audits are essential to check that we fulfil all requirements and also continuously improve.

To make sure our customers get the right quality at the right time, we strive for predictable processes throughout the whole supply chain, with a minimum of variation. All produced batches are checked by set quality parameters and logged in our ERP system.

Unnecessary transports and rework are also part of the waste. So for every non-conformity, we must act immediately to find the root cause and relevant preventive actions. One failure should not happen again.

High quality is a part of sustainability – decreasing waste and minimise cost of poor quality is crucial.



Environment

Operational environmental aspects are identified and managed both on our local sites and on an overall group level by the Purchase, R&D and Supply Chain organisations. Three out of four sites are certified according to ISO 14001. Environmental aspects are also regulated by European and National legislation and operational permits. Based on our materiality analysis, several of high priority areas are related to environmental aspects, e.g., climate impact and sustainable products. In this report, supplier related environmental and social information and disclosures are presented together in the Business section.

Materials and Products

MANAGEMENT APPROACH

Based on the result of the materiality assessment, sustainable products and materials is one out of three focus areas for BIM Kemi. We provide products and services which are constantly adapted to specific customer situations and niches and our Green Chemistry concept captures the most important sustainability aspects. It includes circularity, chemical risk, climate impact and other aspects that add to customer value. The concept is based on a life cycle perspective, stretching from sourcing of raw materials through the product development process, manufacturing in our production sites, application at our customers, and the waste management of our materials.

A close collaboration between the R&D-, ERA-, Supply Chain -, market and sales organisations

has proved to be a success factor to improve the sustainability profile of our products. Screening for new sustainable raw materials from both present and new suppliers, and identifying markets and customers with a true drive and demand for sustainability are key items.

In our product development process, we have a project model that supports our design for environment, that is based on the Green Chemistry Concept. New and adapted products are assessed and optimized to have an improved sustainability profile. Investigating alternate renewable raw materials, perform recyclability tests, and risk assessments are part of the early feasibility study.

In 2022, focus has been to continue to develop sustainable solutions for the packaging sector as a substitute for plastic and fluorocarbon-based materials i.e., BIM Oil Guard and BIM Green Barriers. Projects with the goal to reduce the risk profile and food safety compliance for selected products have been completed during 2022.

The development of in-house laboratory scale methods for sustainability evaluation has continued and a new assessment of re-pulpability and recyclability is in place.

During the year to come, we will continue to implement and develop the project model and design for environment methodology. We aim at 75% of the product development projects to lead to sustainability improvements.

In 2022, focus has been to continue to develop sustainable solutions for the packaging sector as a substitute for plastic and fluorocarbon-based materials i.e., BIM Oil Guard and BIM Green Barriers.

Specific goals are set to increase the share of bio-based and recycled materials in our products, expand the testing of recyclability, compostability and repulpability for selected products, phase-out or substitute hazardous components

Specific goals are also set to increase the share of bio-based and recycled materials in our products, expand the testing of recyclability, compostability and repulpability for selected products, phase-out or substitute hazardous components etc.

In addition, the innovative sustainability work will continue to focus on a few selected areas where we have a true market drive and specific customer demands, sustainable packaging for food contact applications is one example. The cost and product safety aspects are still challenging since innovative renewable sources often lack both a competitive price and necessary safety assessment documentation.

To improve the sustainability focus in the product development process further, it is crucial to have accessible, accurate and quality assured data as a base for decisions and follow-up. Thus, a project will be run to adapt our ERP system to provide better support in the process.

In 2022, regular update meetings with Supply Chain to follow-up on issues and new opportunities regarding sustainable raw material solutions has been introduced.

The implementation of our sustainability approach in our set project management model has been successful in 2022 and will be further refined in 2023. The follow-up of the five perspectives of our Green Chemical concept in project review - and steering group meetings has been an indicator to the sustainability profile of our project portfolio - a steering tool for continuous improvement aiming for 75% of ongoing development projects focused on

sustainability improvements in 2023. To further understand the need for sustainable solutions, during 2023 value-based selling will be specially in focus in contacts with customers to identify sustainable values and demands.

To promote our sustainable approach and support marketing and sales of our sustainable concepts, relevant products in our product portfolio will be assessed by our in-house laboratory scale methods for compostability, re-pulpability and recyclability, in 2023.

DISCLOSURE

301-1 Renewable and non-renewable materials used

In the table below, a summary of renewable and non-renewable materials, used to produce the organization's primary products, has been compiled.

	SHARE (VOL-%)	
	2022	2021
Renewable (bio-based)	8	9
Non-renewable (mineral/ inorganic)	36	34
Non-renewable (synthetic/ fossil-based)	56	57

BIM Disclosure Sustainable products

In 2022, the goal to improve and/or develop ten formulations with an improved substantial profile was met. The projects and activi-

ties completed during 2022 has contributed to increased safety during handling, reduce hazardous substances and compliance to food contact for six products, contribution to sustainable development for seven products and to improve environmental impact after use, i.e., compostable, re-pulpable and recyclable, for two products.

Approx. 40% of the new or modified products contain renewable raw materials defined by our Green Chemical Concepts and approx. 50% is in line with at least one of the five life cycle perspectives in the definition.

Our ambition for 2023, is to stay on a continuous high level when it comes to improved sustainable profile of our products and to have a project portfolio focusing on sustainability improvements.

The external projects described in 103-2 will have an important impact on the progress in the development of sustainable solutions. Close collaboration with customers and new suppliers of sustainable raw materials will also be important to be able to take further steps.

METHODOLOGY AND REFERENCES

The data in table 301-1 is based on the top 50 bestselling products during 2022. Materials from all four production sites are included in the calculation. The raw materials are treated as commodities, i.e., % wet material. All components in the products are included in the calculation except water used as dilution or for formulation purposes.

The products on the top sales list have somewhat changed when comparing sales figures in 2021 with 2022. Overall, the results are on

the same level as last year since products with a high content of renewable raw materials has dropped out from the list but in some cases being replaced by others. To further increase the number and the quantity of renewable materials in our products, it is important to find new applications with a defined sustainable need. Still a majority of newly developed solutions has not been fully commercialized yet and sales figures has not reached the level to enter the top list and will therefore not contribute to this year's disclosure.

The method and statistical basis to collect data for the disclosure has been improved for this year's report. This will both simplify the compilation and contribute to more consistent and accurate results. A compilation using the new method has been performed for last year's disclosure (sales in 2021). The new measurement (2021 New) is included in the table above. The results differ somewhat from the old calculation reported in the former disclosure.

To further develop new sustainable concepts based on renewable raw materials, research and collaboration is needed. We are taking part in several joint research projects with external partners involved.



The proportion of renewable energy sources has increased, mainly due to the installation of the new steam boiler in Sweden, using wood pellets as energy source.

Energy

MANAGEMENT APPROACH

In discussions and surveys with our customers and other interested parties, climate change is ranked as a top priority. There are also requirements to handle this topic in our environmental management systems and our operating permits from the authorities. Decreasing our climate impact is in line with our core values and our concept of Green chemistry.

To decrease our climate impact is identified as one of our three most important goals, thus it is a focus area going forward. Our usage and source of energy in our plants is a big part of this, and it is also an area where we have the possibility to make changes ourselves. Furthermore, there are economic incentives to optimize energy consumption.

Activities in this area are governed by our Sustainability and Environmental policy and our commitment to net zero in 2050, in accordance with the EU target, see also section about Emissions and Climate accountings. All activities and actions are coordinated and monitored within the Supply Chain Team, involving all four production sites in Europe. The team meet

every quarter and environmental performance and plans are standing items on the agenda.

The total energy consumption at our facilities has slightly decreased compared to 2021. This is mainly due to the fact that the production volumes were slightly lower during 2022. The proportion of renewable energy sources has increased, mainly due to the installation of the new steam boiler in Sweden, using wood pellets as energy source.

There are some activities that are ongoing or that will be initiated during the coming year, such as changing lights to LED, installing inverters on feeding pumps, decrease heating/cooling, investigating installation of solar panels for energy production, heat recovery by heating pumps, investigation of alternative fuels for stationary combustion.

Many of the improvement projects and activities require long term investment plans. When investing in or replacing energy systems and process equipment, energy sources and efficiency are parameters evaluated. In order to be successful, these actions need to be handled on a long-term basis and something we need to focus on even more in our work going forward.

DISCLOSURE 302-1	ENERGY CONSUMPTION (MWH)		SHARE (%)	
	2022	2021	2022	2021
Total Energy consumption	11 400	12 132		
From renewable resources	5 440	4 027	48	33
From non-renewable resources	5 960	8 105	52	67

302-3 ENERGI INTENSITY

	2022
Total energy usages (MWh)	11 400
Total production (tons)	51 889
Energy intensity (kWh/ton)	219,7

DISCLOSURES

Energy is predominantly used for production, and in our sites different sources are being used depending on local differences and availability. Electricity and district heating sourced from certified sources together with biofuel are included as Renewable Energy. Non-renewal sources are not certified electricity, diesel, and gas.

METHODOLOGY AND REFERENCES

BIM Kemi has four production sites in Europe, all included in the reporting. No significant changes have been made in the company structure, size, or ownership during the year. Usage of energy is highly dependent on production volume and product mix. High utilization will lead to a decrease in energy intensity, since there are a great portion of total energy used for keeping storage tanks and warehouses in temperature, lights, and general heating of buildings.

The figures in the table are based on invoiced consumption from energy suppliers.

Water and Effluents

MANAGEMENT APPROACH

There are requirements on how to handle water and effluents in our environmental management systems and our operating permits from the authorities. Further, water is a resource regarded in the circularity concept, where reduction, reuse, and recycling of water after cleaning are desirable.

Water is one of our most important raw materials. Even though there is no high water-stress in our region, we monitor usage and consumption and strive for continuous improvements.

All activities and actions are coordinated and monitored within the Supply Chain Team, involving all four production sites in Europe. The team meet every quarter and environmental performance and plans is a standing item on the agenda. All sites are using municipal water, and no other sources are utilized.

Apart from being a raw material, water is also used for cooling purposes. In most of our production sites, this is done in a closed circuit. We are currently investigating how to implement this for all sites, to bring down the consumption.

Changing to use steam for cleaning of tanks and process equipment has been implemented in several places, but this work will continue. It will reduce the water use. Work is also ongoing to investigate the actual cooling demand in some of our products to reduce the amount of cooling water needed.

Several actions are taken to bring down the usage of water in production when it comes to discharged water. Changing to use steam for cleaning of tanks and process equipment has been implemented in several places

Two of our production sites have internal wastewater treatment plants. The cleaned water is reused on one site and discharged to the municipal water treatment plant on the other site. None of the sites discharge wastewater directly to recipient.

Some of the water reduction projects and activities requires investments, which needs to be included in a long-term investment plan.

METHODOLOGY AND REFERENCES

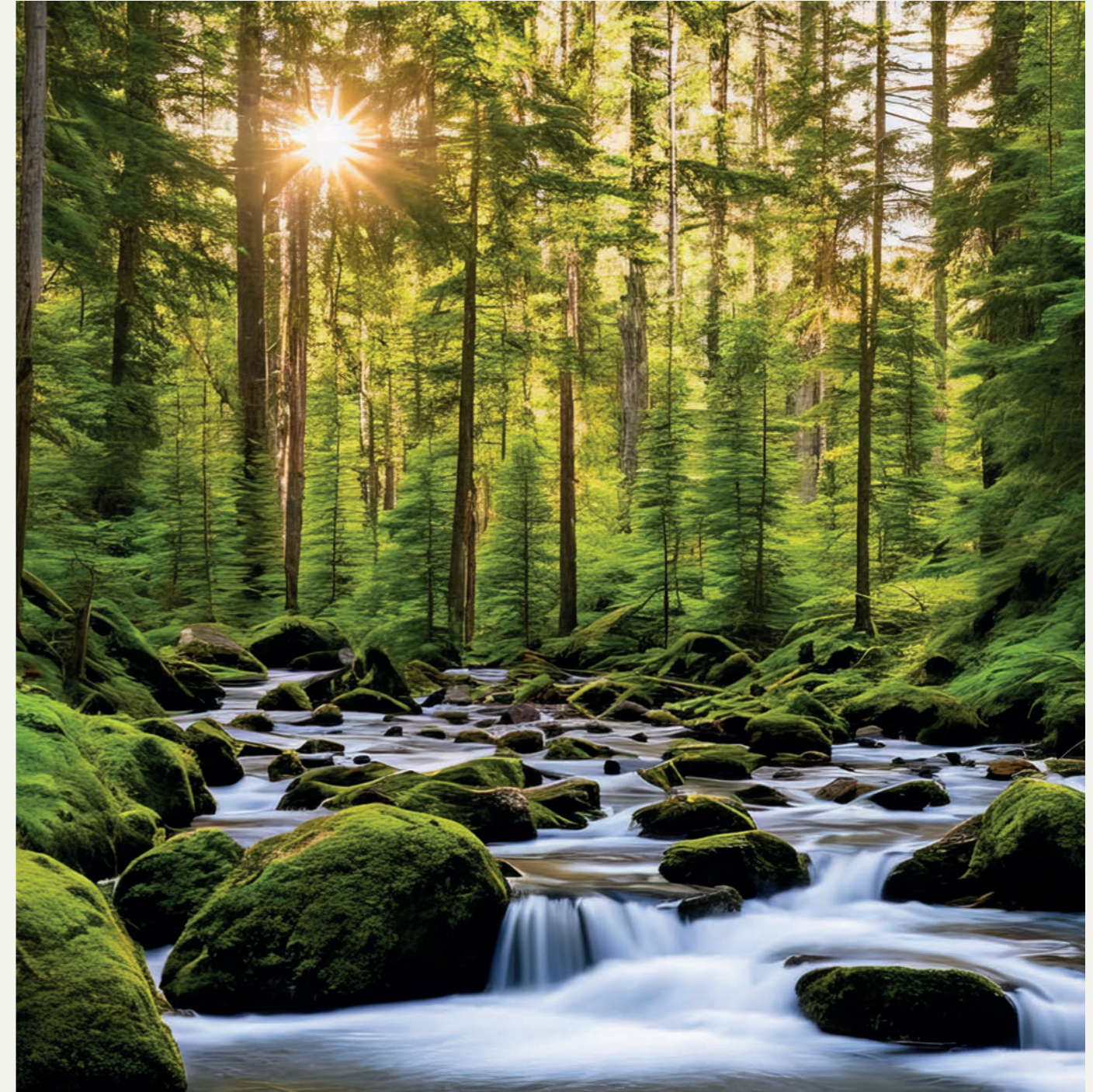
BIM Kemi has four production sites in Europe, which all are included in the reporting. No significant changes have been made in the company structure, size or ownership. Usage of water is highly dependent on the production

volumes. Sanitary water for offices etc. is not considered in the report. Water consumption is calculated from production statistics, and water discharge is coming from invoiced quantities from municipal treatment plants. For the site in UK an assumption has been made to split quantity between discharge and consumption, due to an error in the discharge measurement equipment.

DISCLOSURES

Water is used as raw material in many of our products, and the usage in our products is shown as Water consumption. It is also used for cooling of products and cleaning, which is shown as Water discharge. Water used in offices is not included in the figures.

	QUANTITY (M ³)	
	2022	2021
DISCLOSURE 303-3 Water withdrawal	49 583	31 012
DISCLOSURE 303-4 Water discharge	18 491	13 173
DISCLOSURE 303-5 Water consumption	31 092	17 839



In June 2021 we implemented a pellet boiler in Stenkullen, to replace the oil pan. This has contributed to a decrease of CO2 emissions with 19% in 2022, on Group level.

Emission

MANAGEMENT APPROACH

Air emissions from BIM Kemi's operations mainly originate from the energy consumption. In the materiality analysis, climate impact is a focus area, and this is the second year we publish out climate accountings for scope 1 and 2, according to the GHG Protocol. This year we also initiate reporting on additional emissions of NO_x, SO_x and PM from our stationary combustion. Our products do not contain volatile solvents and other emissions are regarded as not relevant.

It is the local production sites that manage energy and refrigerant systems, as well as BIM Kemi's owned vehicles. Our Group level Supply Chain Team coordinates common plans and projects, and follow-up on overall goals. ERA support the Supply Chain Team with data collection templates and performs the climate calculations, based on local site reports.

To decrease the climate impact from our operations, BIM Kemi has focused on the transfer to renewable energy resources, mainly for stationary combustion. In June 2021, we implemented a pellet boiler in Stenkullen, to replace the oil pan. This has contributed to a decrease of CO2 emissions with 19% in 2022, on Group level. Two of our facilities have 100% renewable electricity and the others partially renewable electricity, which has further reduced emission levels.

Our long-term target is to decrease our climate

impact by energy conversion and efficiency, to achieve net zero emissions by 2050, in accordance with the Paris Agreement. According to this agreement, the goal is to limit global warming to well below 2, preferably to 1.5 degrees Celsius, compared to pre-industrial levels. Until we have a rough estimation of our scope 3 contribution, we apply the Carbon Law¹, which implies a 50% reduction of emissions for scope 1 & 2 by 2030, with 2021 as the reference year.

For the coming years, we will focus on three main areas:

- Improve basis for governance and reporting, e.g., perform a rough scope III assessment and define corresponding SBT.
- Tighten the requirements on suppliers regarding management, reporting, and measures to decrease emissions.
- Continue to take measures to replace fossil fuels and reduce energy consumption.

It requires extended resources to redirect our operations and business to a more sustainable development. To decrease the climate impact, crucial components are investments in education initiatives, digitalization projects, and new energy systems.

These are long-term investments which require commitment and perseverance from management and employees on all levels. In addition, the development needs to regard economic, social, other environmental perspectives.

¹ Carbon Law, Stockholm Resilience Center (Johan Rockström)

DISCLOSURES

CLIMATE ACCOUNTING

Financial control scope

2022 2021 2022

TONS OF CO2E EMISSIONS SHARE OF TOTAL CO2E EMISSIONS

DISCLOSURE 305-1 SCOPE 1, DIRECT GHG EMISSIONS

Stationary combustion	1 477	1 873	68%
Mobile combustion (trucks and fork-lifts)	172	241	8%
Refrigerant leakage	0	0	0%
Total Scope 1	1 648	2 114	75%

DISCLOSURE 305-2 SCOPE 2, INDIRECT GHG EMISSIONS

Electricity (location-based)	290	304	13%
District heating	245	276	11%
Total Scope 2	535	580	25%
Total Scope 1 & 2	2 183	2 694	100%

Additional information:

Scope 1 Biogen CO2e from new pellet boiler	772	0	
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DISCLOSURE 305-4 GHG EMISSIONS INTENSITY

GHG emissions intensity ration for BIM Kemi Group (kg CO2e/ton trade product)	41,4	50,5	
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GRI 305-7: NITROGEN OXIDES (NOX), SULFUR OXIDES (SOX), AND OTHER SIGNIFICANT AIR EMISSIONS FROM STATIONARY COMBUSTION IN SWEDEN, NORWAY, AND FINLAND.

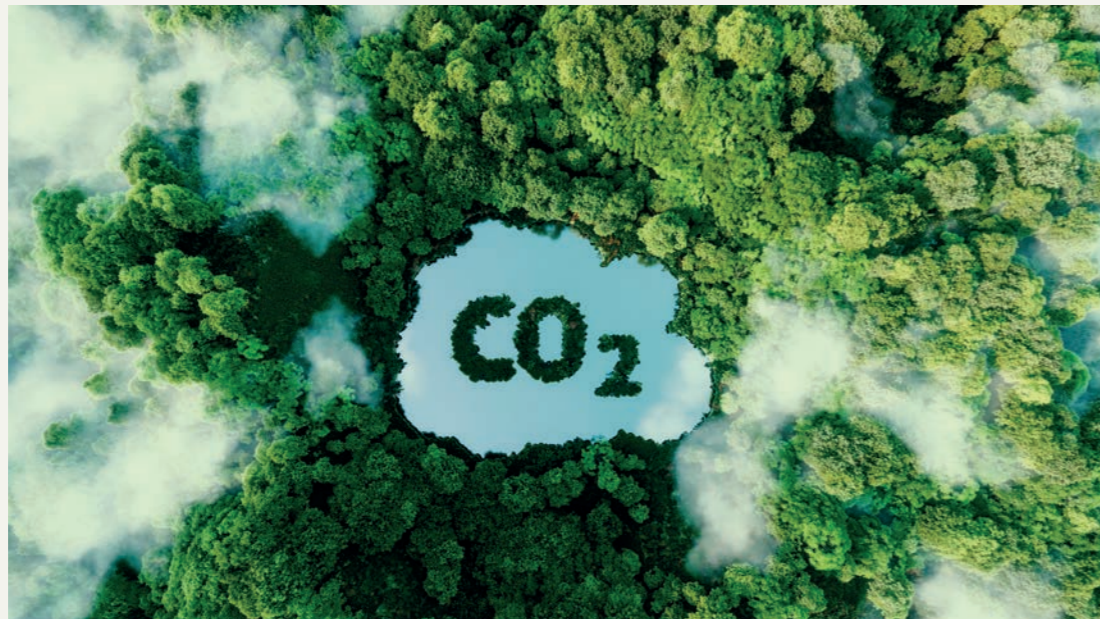
NO _x (kg)	SO _x (kg)	Particulate matter (kg)
1010	200	174

METHODOLOGY AND REFERENCES

The consolidation method for our climate accountings is financial control scope, including our sites in Europe. BIM Kemi rents the factory in Norway but owns all equipment such as the boiler. 90% of the electricity is used for production, thus, 10% belongs to scope 3 and is not included. Sales offices belongs to scope 3, as they are home or rental offices. Company cars are leased and belongs to scope 3. BIM Kemi provides no return energy to the market

and does not climate compensate. Biogenic emissions are reported separately, as well as the result from market-based electricity calculations. Please find references for emission factors in the table below.

Other air emissions such as NO_x, SO_x, and particulate matter are included for the first time and it is estimated, based on type of fuel and boiler. Emission data for UK is missing in this report but will be included next year.



CATEGORY	REFERENCE
Stationary combustion	Results 2021 Stationary combustion tool, version4-1, Greenhouse Gas Protocol l ² Liquid fossil; Gas, Diesel oil (Swe, Fin, No) Gaseous fossil; Natural gas (UK)
Mobile combustion in UK	Transport tool, version 2-6, Greenhouse Gas Protocol l ² On-road diesel fuel
Mobile combustion in the Nordic countries	Swedish Environmental Protection Agency, Tool for calculating the climate impact from transportation l ³ Work machine, diesel Vehicle gas mixture
Local-based emission factor, Nordic electricity mix	Nordic electricity mix: 69,6 ton CO ₂ e/kWh, Emissionsfaktor för nordisk elmix med hänsyn till import och export, IVL Svenska Miljöinstitutet i samarbete med Naturvårdsverket, Report Nr C 619, 2021 l ⁴
Local-based emission factor, UK electricity mix	UK electricity mix: 212,3 CO ₂ e/kWh, Greenhouse gas reporting on conversion factors for 2021, UK government l ⁵
Local-based emission factor, District heating in Finland	District heating in Finland, Combined Heat and Power (CHP): 340 CO ₂ e/kWh, Fingrid (Finnish electricity network company), Conversion factors 2020 l ⁶

2. <https://ghgprotocol.org/calculation-tools>
 3. <https://www.naturvardsverket.se/>
 4. <https://www.ivl.se/download/18.556fc7e17c75c84933f392/1635759400558/FULLTEXT01.pdf>
 5. <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021>
 6. <https://www.fingrid.fi/en/electricity-market/electricity-market-information/real-time-co2-emissions-estimate/>

Waste

MANAGEMENT APPROACH

Waste management is not a top priority according to our materiality analysis, but there are strict requirements on how to handle waste fractions according to our environmental management systems and operating permits from the authorities. Circularity is a central concept in our sustainability work and plans for further reduction, reuse, and recycling of waste are part of our daily work.

A major part of our waste fractions originates from production. It is a mix of packages, waste products and sludge from the wastewater treatment plants. Apart from the financial view, there are environmental reasons why we try to decrease the amount of waste as well as to sort the waste to find more suitable treatments.

Our Quality- and Environmental management system provides policies and procedures to improve our way of working. Through sorting of waste fractions, we are striving to move up in the waste hierarchy.

During the year, additional waste fractions have been introduced on some of the sites. A project investigating improvements by Statistical Process Control has been carried out in Sweden and the UK, aiming to decrease quality issues in relation to process capability. The plan is to start implementing the results during the coming year.

Furthermore, on all sites work is in progress to bring down the amount of waste, e.g. by preventing quality problems of stock and products which become outdated or fall outside the specification.

Since the sites are in different countries, local legislation differs from site to site. In addition, the possibilities for final treatment of the waste varies. This implies that the strategies need to look somewhat different for each site, but we try to learn for each other. Thus, all work in this area is handled by a team with representatives across the sites, which in turn reports to the Supply Chain Team.



DISCLOSURE

Waste fractions for BIM Group are presented in below table.

306-3 Waste generated

WASTE CLASS						FRACTIONS	
	Non-hazardous (tons)	Hazardous (tons)	Total 2022 (tons)	Share (%)	Total 2021 (tons)	Non-hazardous	Hazardous
Reuse	1 038,8	-	1 038,8	75,0	920,4	Washed IBC:s and drums	-
Recycle	167,6	0,6	168,2	12,1	204,2	Paper, Metal, Plastic, Glass	Electronics
Recovery	162,1	5,1	167,2	12,1	378,6	Mixed waste for incineration	Cleaning water, laboratory waste
Landfill	10,7	0,2	10,9	0,8	13,0	MgO-waste, Paint, Adhesive waste	Chemical waste

METHODOLOGY AND REFERENCES

BIM Kemi has four production sites in Europe, all included in the reporting. No significant changes have been made in company structure, size or ownership. Figures and statistics are coming from invoiced quantities from different treatment plants for waste.



People

At BIM Kemi, our people are the most important key to reaching our goals and being the successful, knowledge-based, and innovative company that we want to be.

We are committed to providing our employees with good working conditions, a safe and healthy environment, and possibilities for personal training and development consistent with our goals and ambition.

Employment

MANAGEMENT APPROACH

The employees are our most valuable asset. They create our company culture with their creativity, passion, cooperation skills, and ability to adapt to a constantly changing world. We call it our BIM Spirit – a unique state of mind and one of the keys to our success.

To be competitive and achieve the goals we have set in the group, BIM Kemi needs to attract and develop a committed and efficient workforce.

The HR department is responsible for BIM Kemi's competence management process, aimed at ensuring competence both today and in the future.

Based on a needs analysis, it is determined which skills that should be strengthened and in what way. It could, for example, be about recruitment, development measures, or external skills support

When recruiting, we have a structured method to find skilled, competent, and motivated people through a non-discriminative way of working.

All new employees are thoroughly introduced during the first weeks according to a well-defined scheme. Important parts include BIM Code of Conduct and the meaning of BIM Spirit.

To feel motivated and engaged, all employees should be able to influence their own work, feel responsible for their tasks and have the necessary powers. Besides the ordinary work, BIM Kemi is keen on building team spirit by arranging different social activities.

At BIM Kemi, we encourage all our employees to take parental leave and we want them to have a good balance between work and private life. Before they go on leave there should be a plan for returning, so they will feel motivated and welcome when coming back.

We follow up the number of employees that have taken parental leave during the year.

When people leave BIM Kemi, we conduct exit interviews to get feedback for improvements. We regularly follow up the employee turnover and the reasons for leaving.

Every two years, we perform an employee survey to measure the engagement of the employees. The outcome is basis for an improvement plan, both at department and management level, with identified focus areas and actions.

The employees are our most valuable asset. They create our company culture with their creativity, passion, cooperation skills, and ability to adapt to a constantly changing world. We call it our BIM Spirit.

DISCLOSURES

401-1 New employee hires and employee turnover

NUMBER OF NEW HIRES	2022	2021	NUMBER OF TURNOVERS	2022	2021		
Total new hires	20	26	Total turnover	29	15%	17	8%
New hires by age group			Turnover by age group				
<30	8	10	<30	5	3%	2	9%
30-50	10	9	30-50	18	9%	7	7%
>50	2	7	>50	6	3%	8	8%
New hires by gender			Turnover by gender				
Females	7	7	Females	9	5%	4	7%
Men	13	19	Men	20	10%	13	8%

401-3 Parental leave

PARENTAL LEAVE BY GENDER	2022	2021
Females	1	4
Men	2	3

Occupational Health and Safety

MANAGEMENT APPROACH

Occupational Health and Safety is a top priority according to the materiality analysis, as well as an important strategic issue within BIM Kemi. We aim for an accident-free workplace that all employees find safe, developing, and stimulating.

To achieve an accident-free workplace, it is of most importance to work proactively. BIM Kemi has no formal certification according to any Health & Safety management system, but complies with the local work environmental regulations in each country. The application of the regulations implies examination, analysis, measures and follow up of the work environment in a systematic way, which is a similar approach as the management systems. BIM Kemi has a group-common policy for health and safety, which includes all employees including hired and temporary personnel. All employees are encouraged to report risks, the managers

have responsibility to analyse and mitigate the risks, and top management will monitor the effects by following up certain KPI:s.

To ensure a proactive work, BIM Kemi is using a Safety Index, which is the quota of risks and near accidents divided by accidents. This index is illustrated in a Heinrich triangle, to make sure we can work proactively by striving for the risk reporting always to out-weigh the near accidents and accidents. We also measure the outcome of accidents by the OSHA standard TRIR.

DISCLOSURES
403-2 Hazard identification, risk assessment, and incident investigation

Identification of hazards and risks is a regularly management activity, by conducting safety walks together with worker representatives. Chemical risks are monitored in a dedicated chemical team. Also, as mentioned above, every employee has the responsibility and possibility to report risks that are found in their working area. Every site has its own reporting system which is available for all employees. The managers have the responsibility to investigate risks, near accidents and accidents/injuries. Root cause analysis are performed where relevant, to find out the most effective preventive actions. Risks and accidents are discussed at regularly meetings, such as weekly production and laboratory meetings but also at quarterly health and safety committees. Severe accidents are reported to the work safety authority in the respective country. Through our systematic approach, we make sure that we have knowledge of risks as well as clear procedures for critical operations. Each critical work activity has been risk assessed, and there are clear instructions to lower the risk to workers. The assessments are reviewed annually.

To ensure the proactive work, BIM Kemi is using a Safety Index, which is the quota of risks and near accidents divided by accidents. This index is illustrated in a Heinrich triangle, to make sure we can work proactively by striving for the risk reporting always to out-weigh the near accidents and accidents.



Heinrich Triangle for 2022



We ensure that we have knowledge of risks as well as clear procedures for critical operations. Each critical work activity has been risk assessed, and there are clear instructions to lower the risk to workers. The assessments are reviewed annually.

403-4 Worker participation, consultation, and communication on occupational health and safety

There is a Health & Safety committee on each site that meets on quarterly basis. The committee consists of both management and worker representatives. The tasks are among others, reporting of sick leave, accidents, dangerous substances, and need of improvements. Health and safety tours are conducted several times a year, with representatives of the department managers and workers. At some sites, we conduct 5S audits where the workers are involved. Communication of health and safety is done both on our intranet, notice boards, and at

internal meetings. If needed, direct and focused information is made for target groups, both as e-mail or directly at department meetings. There is also a monthly, formal report to local management and top management.

403-5 Worker training on occupational health and safety

For new employees an introduction is held about safety routines. Every manager and worker's health & safety representatives will be trained in the legal requirements of health and safety. Regularly trainings are held for firefighting and first aid, and there are also possibility to join online safety trainings which

COUNTRY	2022	2021	2020
TRI - Total Recordable incidents	3	6	7
Total Accidents	12	17	16
Fatalities	0	0	0
Safety Index	9,9	6,5	9,3
TRIR	7,98	15,23	21,06

The number of Total Recordable Injuries has decreased during the last three years, so also the total numbers of accidents. When looking at the TRIR value, there has been a positive trend.

cover a wide range of safety related matters. There are mandatory safety courses on a regularly basis, like forklift card and certain dangerous work.

403-6 Promotion of worker health

Through BIM Kemi's wellness work, we stimulate and create the conditions for our employees to influence their mental and physical health through their lifestyle and participation in various wellness activities with their own power.

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

Everyone who needs to visit the customer sites – the mills – needs to complete a repetitive, compulsory education for every single mill. This is the daily life for our sales people, who spend the most of their working time at the customers. This training includes risks, mandatory safety gear and evacuation routines. If there is an incident at customer site, BIM Kemi has reporting procedures to ensure handling of any accident and internal learning about risks.

For BIM Kemi's visitors and entrepreneurs, there are certain site specific safety rules to follow and they are obliged to read and accept these rules when signing in at the site. Visitors are always supervised by a BIM Kemi representative, who takes responsibility that all rules are followed.

403-9 Work-related injuries

BIM Kemi has not had any fatalities during 2022, and not even at all since the start of the company. The number of Total Recordable Injuries has decreased during the last three years, so also the total numbers of accidents.

To be in the frontline of our field of work it is important for us that all employees have the opportunity to have regular training and education

Training and Education

MANAGEMENT APPROACH

BIM Kemi is an entrepreneurial company with knowledge, research, and development in its DNA. To be in the frontline of our field of work it is important for us that all employees have the opportunity to have regular training and education. That goes for all roles and positions, and we are constantly striving towards being high performance teams.

The need for training is decided in individual development talks. BIM Kemi has set a target to carry out yearly development talks, including performance reviews, with all employees. To increase the number of development talks and reviews, we have intensified the support to all managers, for example by developing instructions and checklists. It is important for us to show that there are several ways to learn and develop skills, not only taking an external course. We also promote our internal training sessions and job rotation program, networking activities, mentorship, and site visits.

At the yearly management reviews, the competence need is analysed at company level. One example for 2023 is to strengthen BIM Kemi's competence level within ethics and anti-corruption.

Our aim is that 100% of our employees shall have individual development talk, performance review, and set goals for the coming year. During 2022, we have continued the work with improving the quality of our yearly performance reviews. This is measured by a KPI from the employee survey, that consist of an average score of the questions regarding the quality and content of the yearly performance reviews.

Employee training hours are followed up for each country and year and logged in terms of gender and age group.

DISCLOSURES

404-1 Average hours of training per year per employee

TRAINING	TOTAL 2022	TOTAL 2021
Average training hours per employee	10,6	39

404-2 Programs for upgrading employee skills and transition assistance programs

Leadership training was a focus area during 2021 and it has continued during 2022. Managers, both in the UK and Sweden, have participated in different leadership programs.

404-3 Percentage of employees receiving regular performance and career development reviews

PERFORMED REVIEWS	TOTAL 2022	TOTAL 2021
BIM group	81%	97%

Comments:

- UK had some new employees during 2022, who didn't have an individual development talk.
- Finland had a turbulent spring due to the long-lasting strike at UPM, as well as the war in Ukraine, which affected the possibilities to manage performance reviews.

Diversity and Equal Opportunity

MANAGEMENT APPROACH

At BIM Kemi, we work actively with gender equality, diversity, and inclusion, and it is embedded in our culture to have an inclusive environment. Everyone at BIM Kemi has the right to be respected – independent of gender, age, sexual orientation or identity, religion, ethnicity, or disability.

During the last years, BIM Kemi has worked according to a set plan for equal treatment, to counter-act discrimination, harassment, and abusive treatment. All employees must promote respect for the equal value of all people, equality, and solidarity between people.

According to the plan, we investigate the level of equality at BIM Kemi in the areas of sex, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation, and age. If the investigation concludes that we must do more in a specific area to reach equal treatment, there are set goals which are followed up annually. We strive to recruit women in roles that have male dominance in numbers, but for example in production and sales there are fewer female candidates and sometimes even no female applicants at all.

Every two years, every employee at BIM Kemi has the opportunity to answer an employee survey. In this survey there are questions about diversity and equal opportunity. If there is any indication of impaired results or trends, actions must be taken. In the latest survey (2022) there is a big improvement regarding inclusion at BIM Kemi Sweden - a result of an active effort.

DISCLOSURES

405-1 Diversity of governance bodies and employees

EMPLOYEES	TOTAL 2022		TOTAL 2021	
Total no.	198		220	
<30	20	10%	22	10%
30-50	79	40%	100	45%
>50	100	51%	98	45%
Female	60	30%	57	26%
<30	6		4	
30-50	27		27	
>50	27		26	
Men	138	70%	163	74%
<30	14		18	
30-50	52		73	
>50	72		72	
Total number white collar	156	79%	178	81%
Total number blue collar	42	21%	42	19%

During the last years, BIM Kemi has worked according to a set plan for equal treatment, to counter-act discrimination, harassment, and abusive treatment. All employees must promote respect for the equal value of all people, equality, and solidarity between people.

NUMBER OF MANAGERS	2022		2021	
Total	35		35	
By gender				
Females	8	23%	9	26%
Men	27	77%	26	74%

Comment:

In our sales organisation in Central Europe there are no women employed at all, which affects the result of Managers by gender. In Sweden and UK, 33% of the females are managers and in Finland 25%.



Group Management	2022	2021	Board of directors	2022	2021
Total	6	7	Total	6	6
Female	0	1	Female	2	2
Men	6	6	Men	4	4
Age group			Age group		
<30	0	0	<30	0	0
30-50	1	1	30-50	0	0
>50	5	6	>50	6	6

405-2 PAY RATIO SALARY WOMEN/MEN %	2022	2021
COUNTRY		
Sweden	94	97
Norway	96	96
Finland	99	98
UK	92	99
Continental Europe	-	49

When analysing the pay ratio for women compared to men, we can see that we almost have equality in salary between gender in all companies. As mentioned above, there are no women employed in the sales organisation in Continental Europe.

2021 Ratios of standard entry level wage by gender compared to local minimum wage
100% of all salaries in BIM Kemi Group are above local minimum wages. The nature of our business requires that all our employees have competence and roles with salaries above local minimum wages. This is independent of gender.

At BIM Kemi we do not accept any kind of discrimination or bullying – all individuals should be treated equally and with respect. We work systematically to investigate and follow up any signs that could indicate that we don't behave as we should.

Non-Discrimination

MANAGEMENT APPROACH

At BIM Kemi, we do not accept any kind of discrimination or bullying – all individuals should be treated equally and with respect.

We work systematically to investigate and follow up on any signs that could indicate that we don't behave as we should. One source is our bi-yearly employee survey where all employees can answer questions about discrimination, harassment, threats, violence or bullying.

Furthermore, we have regular workshops with the staff where we discuss work culture, different dilemmas and how to behave towards each other. Other preventive actions can be training in conflict management or teambuilding activities.

There is a group common policy and procedure in place for how to act in case of unequal treatment, discrimination, and/or harassment.

BIM Kemi is fully compliant with the new EU directive regarding whistleblowing, and there is a reporting channel on the BIM Kemi website. The latest update is that now can harassments also be reported here. In case of incidents, they are followed up both at a Group Management level and locally. Actions will be taken locally, both in meetings with concerned staff members as well as discussions in all departments.

It is important that all our employees are aware of the policy regarding unequal treatment, discrimination, and harassment, and have the opportunity to discuss how to behave towards each other



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The reporting period for this sustainability report is full year 2022.
This is the second GRI referenced report from BIM Kemi.

This is the second GRI referenced sustainability report for BIM Group.
It is also our Communication of Progress in accordance with our
membership in UN Global Compact.

More information and digital copy of this report is available at
www.bimkemi.com

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