SUSTAINABILITY REPORT 2025

COMMUNICATION ON PROGRESS

BIM

Statement from Owners - A Sustainable Future for Coming Generations

BIM Kemi is a family-owned, entrepreneurial company with more than 50 years of experience in the pulp and paper industry, built on a strong foundation of long-term sustainability. For us, sustainability is not only essential to our success, but also a responsibility towards future generations.

Throughout our history, we have continuously adapted to evolving environmental expectations, market demands, and technological advancements. From the beginning, innovation with a strong green profile has been a guiding principle for our development. Our ambition is to create solutions that combine high technical performance with genuine sustainability.

We focus on speciality chemicals for the pulp and paper industry, with strong emphasis on research and development and environmentally sound solutions for niche applications. Our work in green chemistry has resulted in several significant technological breakthroughs that have helped reshape the industry. One prominent example is the Bimogard program, a biotechnological innovation that has replaced large volumes of high-grade biocides in forest industry applications. Through advanced microbiological expertise, we have developed efficient and sustainable alternatives that significantly reduce environmental impact without compromising performance.

We are also at the forefront of developing additives for fibre-based packaging solutions that replace or compete with plastic. By leveraging cellulose-based materials, powered by photosynthesis, and combining them with our niche chemical solutions, we help unlock new opportunities for a more sustainable industry. In addition, we have consistently developed water-based, high-performance, solvent-free microdispersions, making our products safer for both people and the environment while maintaining outstanding functionality. Our success is driven by substantial investments in research and development, deep engineering expertise, practical problem-solving, and a strong entrepreneurial mindset.

BIM Kemi will remain a family-owned company with a global presence and strong commitment to research and development. Through close collaboration with customers and suppliers, we deliver customised, high-performance solutions that support a more sustainable future. As climate change and increasing regulatory requirements continue to drive transformation across industries, we remain well prepared to meet future challenges. The green in our logo is more than just a colour; it represents our values, our DNA, our history, and our long-term commitment to sustainable chemistry. We look forward to the next phase of our journey

The Wållberg family

Statement from CEO

To our stakeholders:

At BIM, our commitment to driving sustainability forward remains more important than ever. Despite the uncertainty in the world around us and the growing challenges of advancing climate and sustainability issues in the public debate, we at BIM continue to believe in a green future. Thanks to the dedication and hard work of our team, we continue to meet our customers' needs while maintaining a strong focus on sustainable development - even in an ever-changing world.

Recent years have highlighted both the fragility and the resilience of our global economic, environmental, and social systems. As conflicts not only persist but increase, and humanitarian needs reach unprecedented levels, the need for agility and collaboration across the value chain has become one of our greatest challenges. We believe it is not enough to simply adapt to change; we must take decisive action and work together to ensure that our industry not only survives but thrives, creating a sustainable future for generations to come.

This sustainability report presents our Communication on Progress (CoP) for 2025 in alignment with the United Nations Global Compact (UNGC). As a proud member since 2018, BIM Kemi reaffirms its commitment to the Ten Principles of the UNGC, covering Human Rights, Labour, Environment, and Anti-Corruption.

This report outlines our ongoing efforts to integrate these principles into our business strategy, corporate culture, and daily operations, in full compliance with EU regulations and sanctions. This includes our decision to fully exit the Russian market in 2022, a position that remains unchanged.

We remain committed to transparency and ensure that our stakeholders receive clear and open communication through our primary channels.

Our focus areas in sustainability include reducing our climate impact in line with the Paris Agreement and further developing Green Chemistry. In 2025, total CO_2 emissions from Scope 1 and 2 decreased by 7% compared to 2024. With this emission reduction, we have a current total reduction of 45% compared to the reference year 2021, and we are close to our 2030 target of a 50% reduction for Scope 1 & 2 emissions.

During 2025, our renewable energy consumption remained at elevated levels, constituting 62% of the Group's total energy consumption—an 87% increase compared to 2021. Additionally, we have started estimating our GHG Scope 3 emissions, which improves transparency and guides strategic GHG reduction projects. We continue to invest in long-term, collaborative innovation projects to develop more sustainable and nature-positive customer solutions that respect planetary boundaries.

Our sustainability work is built on best practices, the latest research, and the strong commitment of our employees and management. BIM Kemi remains dedicated to pursuing long-term goals that support sustainable development and benefit future generations.

Sincerely,
Anders Rietz CEO

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The reporting period for this sustainability report is full year 2025.
This is the fifth GRI referenced report from BIM Kemi.

General information

Company Profile and Entities

OWNERSHIP AND LEGAL FORM

BIM Kemi is a Swedish, privately owned chemical company that develops and supplies speciality chemicals and application expertise to the pulp and paper industry. Since the company was founded in 1973, it has been fully owned by the Wållberg family. Today, BIM Kemi operates globally through a network of experts, production units and R&D facilities, with around 220 employees worldwide.

BIM Kemi AB, headquartered in Gothenburg, Sweden, operates as a limited liability company (Aktiebolag, AB) under Swedish corporate law. The company is the parent entity of 12 fully owned subsidiaries, operating under local national legislations in Sweden, Norway, Finland, United Kingdom, Germany, Poland, Belgium, Czech Republic, Portugal, France, South Africa and USA.

The BIM group maintains five production sites in Sweden, Norway, Finland, United Kingdom, and South Africa, strategically positioned to support its global operations.

PRODUCTS, SERVICES, AND MARKET

We are committed to developing innovative and sustainable speciality chemicals that reduce environmental impact while improving performance for the pulp, paper and related industries. Our Green Chemistry approach is built on the use of renewable materials, efficient resource management and circular solutions. Our customer-focused research and development drives innovation in speciality chemicals designed to improve customer products and processes in a cost-effective and sustainable way, by e.g., streamlining and maximising their energy, water, and fibre efficiency.

Value innovations for our customers

Since our inception, we have remained committed to a clear and consistent goal: ***advancing green chemistry through continuous research and development*** and focused on creating innovative, customised niche products to meet the growing demand for sustainable solutions *(examples of value innovation during the years)*

Technology breakthrough

- GU plasterboards (outer wall) ✓
- Printability dispersion for publication paper
- Substitute for PE environmental barriers (recyclable and compostable) ✓
- Non-toxic slime control ***(2 pat.)*** ✓
- Catalase inhibition technology for deinked pulp ***(2 pat.)***
- Systems for control of pitch (talc-free system) ✓
- Spray technology for paper machine press section for improvement of runnability, fracture properties and elongation ✓
- Process Promoters MSH for improving pulp quality and production ***(2 pat.)*** ✓
- Abrasion resistance technology for folding box boards
- Special barriers for isolation fibre board ✓

New innovations

- Bargeboards asphalt-free ✓
- Recyclable & compostable barriers for paper bags ✓
- Fibre protection technology ✓
- Barriers for environmentally friendly fish boxes (substitutes for wax curtain coated) ✓
- PE dispersion technology for "Sleep easy paper"
- Systems for preventative chemical maintenance ✓
- Technology for "easy washable" label paper for bottles ✓
- Score line cracking resistance (test liner)
- New type of "uncoated LWC" ✓
- Very superior odour protection for high yield pulp (VSOP)
- New type of surface sizing ✓
- Grease-resistant dispersions to replace PFAS ✓

✓ *Green profile*

Global strength, local presence. We operate globally with a strong local presence, 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. Our single-brand identity, BIM, unifies our values, vision, and commitment to sustainability, ensuring consistency across all markets.

Our Green Chemistry and customer-focused research and product development drive innovation in speciality chemicals designed to improve customer products and processes in a cost-effective and sustainable way.

We believe that strong supplier relationship management, along with a well-defined risk and compliance assessment framework, is essential for sustainable sourcing.

Value Chain

We recognise that a well-functioning and responsible supply chain is important for long-term business success, customer satisfaction and environmental responsibility. We work with sustainability throughout the entire value chain, from sourcing of raw materials to production, storage and delivery of finished products. Environmental, social and governance aspects are considered at each step, with the aim of reducing negative impacts and creating value for our stakeholders. BIM Kemi operates a global value chain with suppliers in several regions.

BIM Kemi is committed to responsible sourcing and ethical business practices. Promoting proper business ethics, respect for internationally recognised 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. Our Supplier Code of Conduct—aligned with the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the Sustainable Development Goals (SDGs)—sets strict requirements for labour rights, environmental impact, anti-corruption, and ethical business conduct.

BIM Kemi has a Group Supply Chain Team consisting of representatives from our production sites and the supply chain – Purchase, 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 of ensuring the sustainability of our products and business is carefully selecting our suppliers and raw materials. We believe that strong supplier relationship management, along with a well-defined risk and compliance assessment framework, is essential for sustainable sourcing.

We take pride in our high-quality specialty chemicals and solutions and the positive impact they create for our customers. It is equally important to us that our suppliers share our commitment to quality and sustainability. Therefore, we expect our business partners to adhere to our Supplier Code of Conduct.

To ensure compliance, we have a supplier due diligence process, which includes Risk-based supplier assessments, Supplier audits and self-assessments to monitor adherence to our standards.

In 2025, several global challenges continued to impact supply chains, requiring proactive risk management:

- Unsecure tariff situation: due to lower export to the US, some shipping lines have been cancelled or rerouted. We are continuously monitoring the situation and working on finding alternatives.

- Strike threats and harsh weather: have caused closures of harbours on the US east coast as well as in Europe, causing disruptions in the shipping schedules.

- Raw material availability & cost fluctuations: the supply shortages have stabilised in most segments. The recessions have had an impact on suppliers and customers stock levels. In some periods this has caused an unbalance in the market which required us to further diversify sourcing and develop alternative supplier agreements.

Thanks to our cross-functional Supply Chain team, we handled these challenges regarding raw materials and transport in a good way and ensured deliveries to our customers to the greatest extent possible. BIM Kemi is committed to continuously improving the sustainability of our raw materials and supplier relationships. By maintaining close collaboration with our partners and integrating sustainability into every decision, BIM Kemi continues to drive responsible business practices throughout our value chain.

Governance

BIM Kemi is governed by a Board of Directors consisting of five members, including two internal representatives and three independent external directors. The Board provides strategic direction based on the owners' vision, ensures alignment with long-term sustainability goals and approves key decisions that guide the company's development. The Board also plays a crucial role in overseeing sustainability governance, including ethical business conduct, risk management, and stakeholder engagement.

The Group Management Team (GMT), which includes the CEO, CFO and representatives from each local subsidiary, is responsible for implementing the company's strategy and developing the business. Sustainability is

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.

embedded across all business functions, and the GMT is accountable for monitoring progress towards sustainability objectives.

To track and measure sustainability performance, we utilise a structured framework of Key Performance Indicators (KPIs) and associated targets across critical areas, including human resources and employee well-being, Quality and health & safety, Supply chain, Financial performance, Environmental impact, and Sustainable product development. These KPIs are continuously monitored at the group level, with regular reporting to the Board of Directors and the GMT to ensure alignment with strategic goals.

BIM Kemi's sustainability governance is structured to ensure clear roles, accountability, and continuous improvements in managing sustainability risks and opportunities:

- The Sustainability Manager is responsible for developing and implementing management processes related to key corporate sustainability topics. This role ensures that sustainability is embedded into our strategy and integrated management system.

- The Corporate Sustainability Steering Group consists of representatives from each sustainability area, serving as a cross-functional collaboration forum. It ensures that sustainability initiatives are effectively implemented and followed up as part of daily business operations.

- Our Ethics & Compliance Framework ensures adherence to international sustainability principles, including the UN Global Compact and OECD Guidelines for Multinational Enterprises. This includes monitoring ethical business conduct, anti-corruption policies, and corporate integrity across the organisation.

As part of our commitment to transparency and responsible corporate governance, BIM Kemi continuously evaluates and strengthens governance structures to align with evolving sustainability expectations and regulatory developments. In 2025, we further strengthened our sustainability governance by:

- Increasing stakeholder engagement, ensuring that governance structures align with stakeholder expectations.

- Increasing environmental awareness and knowledge in our management through continuous internal educations.

Strategy, Policies, and Practices

STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY

BIM Kemi is aware of the chemical industry's role in the development of the modern environmental movement. As a supplier of chemicals and application expertise to the pulp and paper industry, we also see our strong opportunity to contribute to a more sustainable future. This is particularly achieved by supporting our customers in improving energy, water and fibre efficiency. Through close collaboration with customers and partners, and by continuously exploring new opportunities, we aim to contribute to a healthier and more sustainable society.

We have based our sustainability strategy on the UN Global Compact Principles and the UN Sustainable Development Agenda. Accordingly, we define sustainable development as 'meeting the needs of the present without compromising the ability of future generations to meet their own.' We concentrate on four of the UN SDGs that are most relevant to both our organization and our stakeholders:

- As a chemical industry company, we place utmost importance on ensuring **good health and wellbeing** for everyone who comes into contact with our products and operations. Health, safety, and compliance are always top priorities as we strive to prevent accidents and incidents, replace hazardous chemicals with safer alternatives, and provide accurate and comprehensive product safety information.

- Our climate initiatives are integrated into our commitment to **responsible consumption and production**, as well as our Green chemistry concept, which emphasizes the safe and sustainable design of our products and application techniques. This focus relies on indicators such as the use of renewable resources, recyclability, and climate impact. We also maintain high ambitions in our daily work through ISO-certified environmental and quality systems, which reflect our dedication to continuous improvement.

- **Decent work and economic growth**, balancing social and environmental improvements with sufficient profitability is crucial, as it enables us to reinvest in innovation and promote healthy growth for sustainable development. Fostering our human resources and cultivating a supportive work environment are also essential to retain our most valuable asset—our employees. Their engagement, expertise, and experience are key to our success.

- As collaboration is the core of our company, **partnerships for the goals** are key success factors. In our innovation processes, we work closely with customers, suppliers, and other stakeholders, and participate in networks and research initiatives. While we may not be the largest player in the market, we excel at forming strong partnerships and adapting swiftly to changing conditions. We also understand that a value chain can only be as strong as its weakest link.

As members, we are committed to upholding the ten sustainability principles of the UN Global Compact. We also apply the precautionary principle (Principle 15 of the Rio Declaration) as part of our guidelines when developing new products. For further details on our specific initiatives, please refer to the sections on Products and Materials, Energy, and Climate Accounts in this report.

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 established a 'Safe and Sustainable Design' guideline that serves as the framework for processes, procedures, checklists, and other tools in sourcing, product development, and product evaluations. The primary indicators for a sustainable product profile include circularity through the use of renewable and recycled resources, product reuse and recyclability, risk management and carbon footprint, as well as customer value and societal benefits. Our goal is to continually enhance our products in line with these guidelines.

As a supplier of chemicals and application techniques in the pulp and paper sector, we recognise our substantial potential to enable a sustainable future - especially by improving our customers' energy, water, and fibre efficiency.

We are committed to conduct our business in a sustainable and responsible way - in the interest of our employees, the comany and the wider society.

- Carbon footprint

Our long-term target is to decrease our climate impact and reach net zero emissions by 2050, in line with the Paris Agreement. To achieve this, we need to strengthen governance and reporting processes, impose more efficient supplier requirements, and implement measures to replace fossil fuels while reducing 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 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 six gold ratings and one bronze rating.

- Membership of the **UN Global Compact**. We are committed to the ten sustainability prin–ciples, 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

We are committed to conduct our business in a responsible and sustainable way, taking into account the interests of our employees, the company and the wider society.

As a medium sized family-owned company with operations in several regions, we are part of the local communities where we operate. Compliance with applicable laws and regulations in each country forms the foundation of our business relationships. We also respect the cultural, social, political and legal differences between countries and societies.

Our values and principles are defined in the internal documents **BIM Spirit** and **BIM's Code of Conduct**, both publicly available on our website. The Code of Conduct outlines expectations related to ethical business practices, human rights and environmental responsibility, and provides guidance for employee behaviour both internally and externally.

All employees are required to acknowledge the Code of Conduct upon employment. Approved by the Board of Directors in 2023, the Code of Conduct is reviewed annually by the Group Management Team to ensure it remains effective and properly applied.

Acting with integrity also involves preventing corruption and anticompetitive behaviour, as outlined in our **Anti-Corruption Policy**, which is accessible on our website. All our operating units and employee roles undergo a corruption-related risk assessment. We have identified groups of employees who are more susceptible to corruption risks and implemented a procedure for mandatory training every three years.

At BIM Kemi, we expect every employee, including, but not limited to, the Board of Directors, permanent and temporary employees, volunteers, and representatives, to carry out their duties in full compliance with our Code of Conduct, as well as with relevant domestic and international laws, conventions, and BIM policies and directives. These include the **Sustainability, Environmental, Quality, and Occupational Health & Safety Policies**, all of which can be found on our website. Additional internal guidelines related to equal treatment, IT, drugs and alcohol, and travel are available for all employees on our intranet.

We encourage employees, business partners and other stakeholders to report any actual, potential or suspected violations of the BIM Code of Conduct. Reports can be submitted through established communication and reporting channels, as well as through the whistleblower function available via a dedicated link on our website.

COMPLIANCE WITH LAWS AND REGULATIONS

BIM Kemi is committed to full compliance with applicable laws and regulations, as well as with the requirements of our certifications and internal guidelines governing operations and products. Our materiality analysis identifies compliance as a high-priority area, and it is also a mandatory requirement under ISO 9001 and ISO 14001. We continuously work to strengthen a company-wide compliance culture, guided by our Code of Conduct and related policies.

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

Stakeholder Engagement

Our stakeholders are selected based on their relevance to our business, considering both those who influence our activities and those who are affected by them. Our ability to succeed over time depends on staying relevant to our stakeholders. By gathering input from different perspectives, we are better able to identify and prioritise the topics that are most important.

Acting with integrity also involves preventing corruption and anticompetitive behaviour, as outlined in our Anti-Corruption Policy. All our operating units and employee roles undergo a corruption-related risk assessment.

Our ability to succeed over time depends on staying relevant to our stakeholders. By gathering input from different perspectives, we are better able to identify and prioritise the topics that are most important.

STAKEHOLDER	ASPECTS	COMMUNICATION STRATEGY
External customers	*Right quality on time* *Product safety* *Data about sustainability performance, especially climate and CO2 emissions*	*- 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 suppliers	*Requirement specifications* *Forecasts* *Pricing* *Sustainability matters*	*- 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	*Clear responsibilities* *Communication* *Safe and stimulating workplace* *Development possibilities* *Values, Code of Conduct*	*- Yearly development talks* *- Yearly employee survey, which is a platform for continuous improvement*
Authorities and third party auditors	*Compliance with legal requirements and standards* *Improvements* *Clear communication*	*- Regular reporting of specially environmental status.* *- Audits and inspections in the area of quality, environment and health & safety*
Owners	*Result and target fulfilment* *Culture*	*- Board meetings and regular informal meetings*
Competitors	*Code of Conduct*	*- Benchmarking*
Transport companies	*Requirement specification* *Planning* *Pricing* *Climate impact*	*- Yearly assessment of performance*

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's possibilities*

Reporting Practice and Material Topics

REPORTING PERIOD AND ENTITIES INCLUDED

The reporting period for this sustainability report is 1 January 2025 to 31 December 2025. In some disclosures there are comparable values from previous years, but this is clearly described.

This is the fifth GRI referenced report from BIM Kemi.

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

Publication date for this report is April, 2026.

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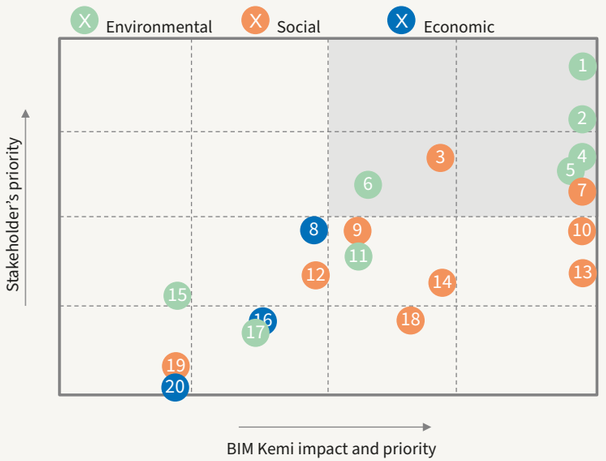
MATERIALITY ANALYSIS

A materiality analysis survey was conducted to define a clear and relevant scope for our sustainability work.

Management identified twenty topics based on the GRI Standards, which were then shared with selected stakeholders who were asked to prioritise the ten most important. Stakeholder input was compared with BIM Kemi's own assessment of each topic's impact, and the combined results formed the basis of the materiality analysis.

Topics placed in the upper-right quadrant were identified as key focus areas and strategic priorities.



1) Climate impact, GHG emissions
2) Renewable/non renewable materials
3) Human rights compliance
4) Compliance with environmental laws and regulations
5) Sustainable product profiles
6) Supplier environmental impact
7) Occupational health and safety
8) Direct economic value generated and distributed
9) Supplier Code of Conduct compliance
10) Product responsibility
11) Energy measures
12) Diversity and equal opportunity
13) Customer Health and Safety
14) Business ethics compliance & training
15) Waste measures
16) Distribution of employee wages and benefits
17) Water measures
18) Training and education of employees
19) Employment/employee turnover and parental leave
20) Research grants and tax relief for R&D

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* *305-3* *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, our business decisions are guided by a long-term, value-driven and innovative mindset as a family-owned company. We look beyond short-term results and focus on building a sustainable future for our business, our customers, and the communities around us.

We are aware that our actions and the way we conduct business affect our employees, customers, suppliers, and the communities in which we operate. As a responsible company, we aim to balance financial performance with social and environmental responsibility, contributing positively to society and future generations.

Based on our materiality analysis, we have identified and prioritised the sustainability topics that are most relevant to our business and stakeholder expectations. The sections below describe how we work with these priority areas as part of our commitment to sustainable and ethical business conduct.

Economic Performance

MANAGEMENT APPROACH

Economic performance is a key foundation for the long-term sustainability of the BIM Group and its subsidiaries. A solid financial foundation enables us to efficiently manage our resources, drive innovation, and support sustainable business growth. Our consolidated financial statements include BIM Kemi AB, the parent company, and its legal entities.

BIM Kemi generates economic value by developing innovative, green speciality chemicals that provide sustainable solutions for our customers. By enabling our partners to create high-quality, sustainable products and processes, we contribute to a more sustainable society while fostering long-term business success.

The economic value generated by BIM Kemi is distributed among various stakeholders:

- Suppliers and service providers – Payments for raw materials and services, fostering a sustainable and resilient supply chain.
- Employees – Compensation, benefits, and professional development opportunities.
- Investors and capital providers – Dividend and interest payments to support continued financial stability.
- Public sector contributions – Corporate tax payments that support public infrastructure and services.

Beyond direct economic contributions, BIM Kemi is committed to supporting local communities through sponsorships of associations, individuals, and initiatives that promote social engagement, healthy living, and environmental improvements.

The economic value retained is reinvested into the company, funding capital investments,

All our business decisions are guided by a long-term, value-driven and innovative mindset as a family-owned company.

R&D, and innovation to create new sustainable products that align with evolving market and environmental demands.

All BIM Kemi legal entities report financial performance in compliance with their respective local GAAP, ensuring regulatory alignment and financial transparency.

Despite a stable revenue trend over the years, 2025 presented a decrease in revenue compared to last year. Main reasons are currency losses and more days of customer shutdowns. The unstable global situation has a negative impact on BIM Kemi business.

To support strong financial performance and long-term resilience, BIM Kemi works continuously to improve administrative efficiency and maintain a clear focus on cash flow. Our financial processes and reporting structures are regularly reviewed and refined to respond to changing market conditions and support sustainable business growth.

DISCLOSURES

201-1 Direct economic value generated and distributed

STAKEHOLDER	FINANCIAL VALUE	2025 (MSEK)	2024 (MSEK)	2023 (MSEK)
DIRECT ECONOMIC VALUE GENERATED (REVENUES)				
Customers	*Income from customers*	891	958	854
DIRECT ECONOMIC VALUE DISTRIBUTED				
Employees	*Employee wages and benefits*	186	178	166
Suppliers	*Supplier payments for raw materials and services*	538	619	605
Shareholders & banks	*Dividends, interest payments*	59	35	10
Government	*Corporate income taxes*	23	18	9
ECONOMIC VALUE RETAINED		85	143	64

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

201-4 Financial assistance received from government

BIM Kemi receives government support in the form of reduced social taxes for employees engaged in product and process development, due to the high amount of R&D-work. As an innovative chemical supplier, staying at the forefront of research and development is essential. We actively participate in research projects and industry collaborations to drive advancements in the pulp and paper industry, contributing to a more sustainable and resource-efficient society

To ensure high ethical, environmental, and quality standards, all suppliers undergo a selection and evaluation process, based on BIM Kemi's Supplier Questionnaire and BIM Kemi's Supplier Scorecard.

Procurement Practices

MANAGEMENT APPROACH

Effective supplier relationship management is essential to BIM Kemi's procurement strategy and contributes to security of supply, responsible sourcing, and long-term profitability. Based on our materiality analysis, three key stakeholder priorities have been identified within procurement: Human rights compliance, Supplier environmental impact, and Supplier Code of Conduct compliance.

When selecting and working with suppliers, we take into account their environmental, social, and ethical impact. This group-wide purchasing approach applies to all raw material suppliers supporting our European production sites in Sweden, Finland, Norway, and the UK. BIM Kemi's Purchase Team is responsible for sourcing raw materials for our four European production sites. Our procurement activities include supplier identification and selection, contract negotiation and management, and ongoing supplier relationship management and performance evaluation.

To ensure high ethical, environmental, and quality standards, all raw material suppliers undergo a selection and evaluation process, based on BIM Kemi's Supplier Questionnaire and BIM Kemi's Supplier Scorecard. The BIM Kemi Supplier Scorecard assesses critical areas such as supply security, business stability, cost competitiveness, sustainability performance, environmental and quality aspects, climate-related aspects, labour and human rights, ethics, innovation, and service.

As part of the supplier development, suppliers receive feedback on their performance to be able to improve in identified weak areas or maintain and develop identified strong areas. If sufficient improvements could not be implemented, suppliers falling below a set minimum score are not selected or a phase out plan is created for the supplier in the cases it is possible.

To qualify as a supplier to BIM Kemi, the supplier must comply with our Supplier Code of Conduct or an equivalent standard that provides the same level of protection. We expect suppliers to ensure compliance throughout their own supply chains, including subcontractors and business partners. BIM Kemi's Code of Conduct for Suppliers is based on international sustainability frameworks, including 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 prevention, transparency, and information security.
- Human rights, e.g., non-discrimination freedom of Association and child labour prevention.
- Health and Safety.
- Environmental responsibility.

To ensure that our suppliers maintain a high focus on these areas, commitment to the Supplier Code of Conduct (or an equivalent standard with the same level of protection) is renewed every third years.

Environmental and quality criteria are core components of our Supplier score card. BIM Kemi expects suppliers to adhere to an environmental management system (ISO 14001) and a quality management system (ISO 9001) or corresponding process. In general, our suppliers have a good environmental standard.

An important part of our procurement strategy is supplier risk and compliance management, with a focus on identifying, assessing, and mitigating risks in the supply chain. As part of our sourcing process, we conduct on-site supplier audits for selected suppliers, covering areas such as production quality, security of supply and compliance with CSR requirements.

To maintain high environmental and ethical standards across our supply chain, we continue to place strong emphasis on developing our supplier management practices. This includes strengthening supplier development initiatives, intensified work with our supplier scorecards, and audit processes. In parallel, we will enhance our IT tools and increase efficiency by using digital solutions and AI.

An important part of our procurement strategy is supplier risk and compliance management, with a focus on identifying, assessing, and mitigating risks in the supply chain.

DISCLOSURES

	TOTAL # OF SUPPLIERS	# OF SUPPLIERS FULFILLING CODE OF CONDUCT	% OF SUPPLIERS FULFILLING CODE OF CONDUCT
BIM Group	*171*	*171*	*100*
	# NEW SUPPLIERS	**# NEW SUPPLIERS SCREENED ACCORDING TO BIM SUPPLIER SCORE CARD**	**% NEW SUPPLIERS SCREENED ACCORDING TO BIM SUPPLIER SCORE CARD**
BIM Group	*8*	*8*	*100*

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.

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

In 2025, we have not identified any operations or suppliers at risk for incidents of child labour.

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.

Our approach to ensuring safe management of chemical products and their applications is based on strict regulatory compliance and promotion of safe handling practices throughout the entire value chain.

Product Responsibility

MANAGEMENT APPROACH

In accordance with UN Sustainable Development Goal number three, BIM Kemi is strongly committed to promoting good health and well-being for all individuals engaged with or affected by our operations and products. This commitment is outlined in our Sustainability Policy and further addressed in our Product Responsibility Policy as well as our Occupational Health and Safety Policy.

Our approach to ensuring safe management of chemical products and their applications is based on strict regulatory compliance and promotion of safe handling practices throughout the entire value chain. Regulatory frameworks establish comprehensive requirements for testing and documentation that manufacturers and distributors must meet when introducing chemicals to the market. These obligations serve to demonstrate that our products comply with applicable safety standards and are appropriate for their intended purposes, for example:

- We ensure compliance with all applicable legislation governing regulated substances.
- We provide our customers with transparent information when products contain regulated substances, in accordance with the CLP and REACH regulations.
- Our products are clearly labelled in the appropriate languages and include essential safety information, such as hazard identification, first aid measures, accidental release procedures, and required protective equipment, as stipulated under CLP.
- All regulated products and substances are duly reported to and/or registered with the relevant legal authorities at both national and EU levels.

BIM Kemi has implemented policies and procedures to obtain relevant product safety data from our suppliers, maintain up-to-date knowledge of regulatory requirements and risk assessment methodologies, evaluate our entire product portfolio, and provide customers with the necessary information to ensure safe handling. When introducing new products at customer sites, our sales and technical teams follow well-defined workflows that include detailed safety instructions and supporting documentation. In the event of an incident or emergency occurring on a customer's premises, we have established clear routines that specify responsibilities, communication protocols, documentation requirements, and the provision of appropriate support.

We conduct regular audits of our product responsibility framework in alignment with ISO 9001 and 14001. As part of our management system, we use a Non-Conformance Report (NCR) tool to record risks and incidents, followed by root cause analyses and the implementation of corrective and preventive measures. Compliance and NCR updates are also standard items on the management team's agenda. Further enhancements remain possible, particularly regarding the implementation of best practices across the BIM Kemi Group.

DISCLOSURES

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

In 2025, we continued to further strengthen the organizational, collaborative, and product responsibility improvements initiated in 2022. These efforts included the development of enhanced guidance on the use of protective equipment, and more robust procedures for managing emergencies and addressing non-conformities. The decision to prioritize these areas was based on an updated assessment of the health and safety impacts associated with our chemical management practices, informed by internal non-conformity findings and benchmarking against EcoVadis, Responsible Care, and customer requirements.

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 2025.

417-1 Requirements for product and service information and labelling

We provide a REACH-formatted SDS for all products, even when not strictly required by law. The SDS includes guidelines for safe handling and can be used to conduct risk assessments, to adapt to local contexts, and identify suitable measures for safe handling. All products are labelled in accordance with REACH and CLP. In addition, we conduct assessments to provide product safety, environmental, and sustainability information when required. Common requests include food contact compliance, Kosher certification, Ecolabel statements, Life Cycle Assessments and Carbon Footprint evaluations.

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 occurred during 2025.

BIM Kemi has implemented policies and procedures to obtain relevant product safety data from our suppliers, maintain up-to-date knowledge of regulatory requirements and risk assessment methodologies, evaluate our entire product portfolio, and provide customers with the necessary information to ensure safe handling.

We are dedicated to maintaining integrity across all business activities and fostering a corporate culture based on trust, accountability, and compliance.

Anti-Corruption

MANAGEMENT APPROACH

We are committed to conducting business in an ethical, transparent, and responsible manner. Our zero-tolerance policy towards corruption ensures that we actively prevent all forms of corruption including bribery, facilitation payments, trading in influence and extortion. BIM Kemi complies with all relevant laws, including anti-corruption laws and the legal frameworks of the markets in which we operate. Bribery is punishable under the Swedish Criminal Code, and in the markets in which we operate. We are dedicated to maintaining integrity across all business activities and fostering a corporate culture based on trust, accountability, and compliance.

BIM Kemi's anti-corruption principles are included in our anti-corruption policy as well as BIM Kemi's Code of Conduct and Supplier Code of Conduct. These policies are publicly available on www.bimkemi.com and accessible to all employees via the company intranet.

The anti-corruption policy has been communicated to all employees via the intranet. External anti-corruption training has been provided to all managers and employees in high-risk roles. In collaboration with external experts, BIM Kemi conducted a corruption risk assessment, identifying three high-risk employee groups: Purchase, Sales & Marketing, and Finance. Managers of these departments are responsible for securing continuous communication of and commitment to the anti-corruption policy within their teams.

All new employees receive information 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 2023, we updated our Code of Conduct and anti-corruption policy. A refresher training for high-risk employee groups (Purchase, Sales & Marketing, and Finance) is scheduled for 2026.

BIM Kemi expects our suppliers and other business partners to uphold the same high standards of integrity and ethical business conduct 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. Compliance checks are conducted every three years, including the distribution of our latest updated anti-corruption policy. In 2024, we conducted the scheduled compliance check.

BIM Kemi's Group Management Team reviews the effectiveness of the anti-corruption policy and its implementation on a yearly basis.

DISCLOSURES

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

	NUMBER OF SUPPLIERS	% OF SUPPLIERS
BIM Group	*171*	*100*

205-3 Confirmed incidents of corruption

During 2025, we have had no confirmed incidents of corruption in the BIM Group.

Customer Privacy

MANAGEMENT APPROACH

We prioritise the privacy and protection of customer data and are committed to full compliance with data protection laws in all regions where we operate. Our data governance framework aligns with the EU General Data Protection Regulation (GDPR) and other relevant data privacy regulations, ensuring transparency, security, and integrity in all data processing activities.

All our processing of data takes place in accordance with General Data Protection Regulation (GDPR). Our Privacy policy outlines how we process and ensure protection of personal and customer data. This policy is publicly available on our corporate website and internal intranet for all employees. We are committed to maintaining a high level of security in all processing of personal data by continuously considering both technical and organisational risks to protect our partner´s personal data from unauthorised access, usage, and deletion.

In accordance with data protection legislation, our business partners and customers have the right to at any time request access to their personal data processed by BIM Kemi, 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.

During 2026, a focus area is to prepare for and implement fulfilment of NIS2 requirements.

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

In 2025, we experienced one personal data incident that was reported to the relevant authorities. Following thorough investigations, it was confirmed that no personal data, operational data, or other sensitive information was compromised or leaked to third parties.

At BIM Kemi, quality is not just a part of our business – it is at the core of everything we do.

Quality

MANAGEMENT APPROACH

Quality is not just a part of our business – it is at the core of everything we do. Our goal is to create value for our customers by delivering sustainable, high-quality products and process expertise. Achieving consistent quality requires a deep understanding of customer needs and close collaboration with key partners to develop solutions that address industry challenges. Our primary objective is to deliver products that not only meet but exceed customer expectations – every time, on time.

A solid foundation in quality is built on structured management systems, well-documented processes, and properly maintained equipment. BIM Kemi ensures high-quality standards through:

- ISO 9001 certification, which provides a systematic approach to quality management and continuous improvement.
- Well-defined work processes and standardised documentation to ensure consistency across operations.
- Advanced quality control measures, including real-time monitoring and process validation.

Quality is a company-wide responsibility – every part of the chain plays a crucial role in achieving excellence. Therefore, it is essential that all employees understand and follow BIM Kemi's Quality Policy and guidelines. To ensure this, we conduct regular internal audits to verify that we meet all requirements and continuously improve our practices.

To ensure our customers receive the right quality at the right time, we strive for predictable processes throughout the entire supply chain, with minimal variation. Every batch produced is checked against established quality parameters and logged in our ERP system. We also have a robust traceability system in place that ensures full visibility over our products, allowing us to track them back to specific raw material batches from our suppliers. This system guarantees transparency and accountability throughout the entire supply chain.

Quality is also about efficiency and sustainability. Unnecessary transport and rework lead to waste, which we actively work to eliminate. For every non-conformance, we take immediate corrective action to investigate and resolve the issue, as well as conduct root cause analysis to identify underlying factors and implement relevant preventive actions. A quality failure should not occur again.

Environment

Environmental aspects of our operations are identified and managed both locally and at the group level by the Purchasing, R&D, and Supply Chain teams. Currently, three out of four sites hold ISO 14001 certification. Additionally, European and national laws and operational permits regulate environmental considerations. According to our materiality analysis, several key focus areas—such as climate impact and sustainable products—are linked to these environmental aspects. In this report, supplier-related environmental and social information and disclosures are presented together in the Business section.

Materials and Products

MANAGEMENT APPROACH

Drawing on our materiality assessment, sustainable products and materials form one of BIM Kemi's three main focus areas. We offer products and services that are continually tailored to specific customer requirements and niches, and our Green Chemistry concept captures the most essential sustainability aspects. It encompasses circularity, chemical risk, climate impact, and other factors that enhance customer value. Rooted in a life cycle perspective, the concept covers everything from sourcing raw materials and developing products to manufacturing at our facilities, applying solutions at customer sites, and managing waste.

Closer and more effective collaboration between the R&D, ERA, Supply Chain, Marketing, and Sales teams has been essential in strengthening the sustainability profile of our products. Key initiatives include sourcing new sustainable raw materials from both current and potential suppliers, as well as focusing on markets and customers that show a clear commitment to sustainability.

In our product development process, we employ a project model informed by the Green Chemistry Concept to guide environmentally conscious design. New and adapted products are evaluated and optimized to enhance their sustainability profile. Exploring alternative renewable raw materials, conducting recyclability tests, and performing risk assessments form key elements of the initial feasibility study.

In 2025, our 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 Oilguard and BIM Green Barriers. Projects with the goal to reduce the risk profile and food safety compliance for selected products have been completed during 2025.

In the coming year, we will continue to implement and refine our project model and design-for-environment methodology. Our objective is for 75% of product development projects to yield tangible sustainability improvements.

We have also set specific targets to increase the proportion of bio-based and recycled materials in our products, expand testing for recyclability,

In 2025, our 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 Oilguard and BIM Green Barriers.

We have set specific targets to increase the proportion of bio-based and recycled materials in our products, expand testing for recyclability, compostability, and repulpability for selected products, and phase out or replace hazardous components.

compostability, and repulpability for selected products, and phase out or replace hazardous components.

Furthermore, our innovative sustainability efforts will remain concentrated on a few selected areas where there is strong market momentum and specific customer requirements. Sustainable packaging for food-contact applications is one such example. However, cost and product safety considerations continue to pose challenges, as many innovative renewable sources often lack both competitive pricing and the necessary safety assessment documentation.

To reinforce the sustainability focus within our product development process, we require accessible, reliable, and high-quality data for decision-making and follow-up. As a result, an ongoing project is adapting our ERP system to better support these needs.

We monitor the five perspectives of our Green Chemical concept during Project Review and steering group meetings, using them as indicators of each project's sustainability profile. This serves as a steering tool for continuous improvement, aligning with our goal for 75% of ongoing development projects to center on sustainability enhancements by 2026.

Meanwhile, to improve our sustainable approach and strengthen the marketing and sales of our sustainable products, we continued to assess relevant products in our portfolio using our in-house laboratory methods for compostability, repulpability, and recyclability.

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-%)		
	2025	**2024**	**2023**
Renewable (bio-based)	*12*	*10*	*10*
Non-renewable (mineral/ inorganic)	*34*	*36*	*34*
Non-renewable (synthetic/ fossil-based)	*54*	*54*	*56*

BIM Disclosure sustainable products

In 2025, approx. 29% of the new or modified products contain renewable raw materials defined by our Green Chemical Concepts and approx. 48% is in line with at least one of the five life cycle perspectives in the definition.

Our ambition for 2026, is to stay on a continuous high level when it comes to improved sustainability profile of our products and to have a project portfolio focusing on sustainability improvements.

External collaboration projects 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 2025. Materials from all four production sites are included in the calculation. This year, we treated the raw materials as dry substances. This could introduce differences in the data, as the calculation is slightly different. It was however considered to be worthwhile, as it gives more accurate figures for the sustainability of our products.

All components in the products are included in the calculation except water used as dilution or for formulation purposes. 46% of the materials used to produce the organization's primary products origin from non-fossil sources and 12% comes from renewable sources.

To further expand both the number and volume of renewable materials in our products, it's crucial to identify new applications where sustainability requirements are clearly defined. Most newly developed solutions are still in the early stages of commercialization, and their sales volumes have yet to reach the threshold for the top list. As a result, they are not reflected in this year's disclosure

External collaboration projects 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.

Ongoing initiatives, as well as new ones planned for the coming year, are aimed at further enhancing our sustainable energy consumption.

Energy

MANAGEMENT APPROACH

In dialogues and surveys with customers and other stakeholders, climate change consistently emerges as a top priority. Our environmental management systems and operating permits also require us to address this issue. Reducing our climate impact aligns with our core values and our Green Chemistry concept.

Lowering our climate footprint has been identified as one of our three most significant objectives and will remain a key focus going forward. Energy use and its sources in our facilities play a major role in this effort, and it's also an area where we can directly execute changes. Additionally, there are financial incentives to optimize energy consumption.

Efforts in this area are guided by our Sustainability and Environmental Policy, along with our commitment to achieving net zero emissions by 2050 in line with the EU target. (See also the section on Emissions and Climate Accounting.) All related measures and actions are coordinated and monitored by the Supply Chain Management team, involving all four of our European production sites

Overall energy consumption at our facilities has decreased by approximately 1% compared to 2024. This is mainly explained by a small decrease in production amount. The proportion of renewable energy sources increased significantly this year from 56% to 62%, reflecting our strive to phase out non-renewable energy sources.

Ongoing initiatives, as well as new ones planned for the coming year, are aimed at further enhancing our sustainable energy consumption. These include switching to LED lighting, installing inverters on feed pumps, reducing heating and cooling needs, setting up solar panels for energy production, recovering heat through heat pumps, and investigating alternative fuels for stationary combustion.

Several of the improvement projects and activities call for long-term investment plans. Whenever we invest in or replace energy systems and process equipment, both the energy source and its efficiency are key factors in our evaluations. To achieve success, these initiatives must be approached with a long-term perspective, and we will need to prioritize them even more in our future work

DISCLOSURES

Energy is predominantly used for production. 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.

DISCLOSURE 302-1	ENERGY CONSUMPTION (MWH)			SHARE (%)		
	2025	2024	2023	2025	2024	2023
Total energy consumption	*10 909*	*11 026*	*10 558*			
From renewable resources	*6 763*	*6 182*	*6 203*	*62*	*56*	*59*
From non-renewable resources	*4 116*	*4 845*	*4 355*	*38*	*44*	*41*

In 2025, energy consumption from renewable resources increased by 6% compared to 2024 and now constitutes 62% of the total energy consumption in the Group. Installed solar panels contribute positively to the share of green energy consumed.

DISCLOSURE 302-3	ENERGY INTENSITY		
	2025	2024	2023
Total energy usages (MWh)	*10 909*	*11 026*	*10 558*
Total production (tons)	*46 723*	*49 388*	*46 166*
Energy intensity (kWh/ton)	*233,5*	*223,3*	*228,7*

The energy intensity has increased by 5% in 2025 compared to 2024.

METHODOLOGY AND REFERENCES

BIM Kemi has four production sites in Europe, all included in the report. 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 is 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.

Although our region does not currently face high water stress, water is one of our most important raw materials. We continuously monitor its usage and consumption and strive for ongoing improvements in this area.

Water and Effluents

MANAGEMENT APPROACH

Our environmental management systems and operating permits set clear requirements for handling water and effluents. Additionally, water is considered a critical resource within our circularity concept, highlighting the importance of reducing, reusing, and recycling water after treatment.
Although our region does not currently face high water stress, water is one of our most important raw materials. We continuously monitor its usage and consumption and strive for ongoing improvements in this area.

All activities and actions are coordinated and monitored within the Supply Chain team, involving all 4 production sites in Europe. The team meets 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 consumption.

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

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

	QUANTITY (M^3)		
	2025	**2024**	**2023**
DISCLOSURE 303-3 Water withdrawal	*41 184*	*42 314*	*42 391*
DISCLOSURE 303-4 Water discharge	*12 057*	*13 318*	*12 361*
DISCLOSURE 303-5 Water consumption	*29 127*	*31 494*	*30 001*

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.

The overall water consumption within the Group has decreased by 8% compared to last year mainly due to a lower production volume in 2025 compared to 2024.

METHODOLOGY AND REFERENCES

BIM Kemi has four production sites in Europe, all of which are included in the report. 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.

In 2025, total CO2 emissions from Scope 1 and 2 decreased by 7% compared to 2024.

Emission

MANAGEMENT APPROACH

Air emissions from BIM Kemi's operations mainly originate from energy consumption. In the materiality analysis, climate impact is a focus area, and this is the fourth year we publish our climate accountings for scope 1, 2 and 3, according to the GHG Protocol. Our products do not contain volatile solvents and other emissions are regarded as not relevant.

It is the local production site that manages 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. The Sustainability Coordinator supports 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 installed a pellet boiler in Stenkullen replacing the oil pan. Two of our facilities have 100% renewable electricity and the others partially renewable electricity, which has further reduced emission levels.

In 2025, total CO2 emissions from Scope 1 and 2 decreased by 7% compared to 2024. The main reasons for the decrease during 2025 are improved runnability of the pellet boiler in Sweden. We have previously had runnability issues having to use diesel oil instead. Also, lower production volumes reduces the Scope 1 & 2 values.

With the decrease from 2024 to 2025 in CO2-equivalents, we are close to the 2030 target of 50% reduction of emissions for scope 1 & 2, with 2021 as the reference year. Currently, we have reduced our emissions by 45%.
GHG emissions intensity ratio for BIM Kemi Group (kg CO2 e/ton trade product) has dropped by 1.5% compared to 2024.

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. We apply the Carbon Law , 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:

- 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.

Steering our operations and business toward more sustainable development requires significant resources. Reducing our climate impact calls for investments in education initiatives, digitalization projects, and new energy systems. These are long-term commitments that demand dedication and perseverance from management and employees at all levels. Moreover, economic, social, and broader environmental considerations must also be integrated into this progress.

[1] *Carbon Law, Stockholm Resilience Center (Johan Rockström)*

DISCLOSURES

CLIMATE ACCOUNTING				
Financial control scope	**2025**	**2024**	**2023**	**2025**
	TONS OF CO2E EMISSIONS			**SHARE OF TOTAL CO2E EMISSIONS**
DISCLOSURE 305-1 SCOPE 1, DIRECT GHG EMISSIONS				
Stationary combustion	*819*	*951*	*836*	*55%*
Mobile combustion (trucks and fork-lifts)	*148*	*119*	*165*	*10%*
Refrigerant leakage	*0*	*0*	*0*	*0%*
Total Scope 1	*967*	*1 070*	*1 002*	*65%*
DISCLOSURE 305-2 SCOPE 2, INDIRECT GHG EMISSIONS				
Electricity (location-based)	*275*	*290*	*281*	*19%*
District heating	*244*	*237*	*223*	*16%*
Total Scope 2	*519*	*526*	*504*	*35%*
Total Scope 1 & 2	*1 486*	*1 597*	*1 506*	*100%*
Additional information: *Scope 1 Biogen CO2e from new pellet boiler*	*1 161*	*904*	*1 006*	

DISCLOSURE 305-4 GHG EMISSIONS INTENSITY	2025	2024	2023
GHG emissions intensity ration for BIM Kemi Group (kg CO2e/ton trade product)	*31,8*	*32,3*	*32,6*

A small decrease (1,5%) in GHG emission intensity due to variations in type of products produced.

GRI 305-7: NITROGEN OXIDES (NOX), SULFUR OXIDES (SOX), AND OTHER SIGNIFICANT AIR EMISSIONS FROM STATIONARY COMBUSTION IN SWEDEN, NORWAY, AND FINLAND.

Year	NO_x (kg)	*SO_x (kg)*	*Particulate matter (kg)*
2025	922	*67*	*124*
2024	849	*93*	*110*
Change	*+9%*	*-28%*	*+14%*

The other air emissions from stationary combustion are at the same levels as last year expect for SOx mainly due to more diesel oil usage at the site in Sweden.

DISCLOSURE
305 3: Other indirect (Scope 3) GHG emissions
Boundary & standard. Scope 3 is reported in line with the GHG Protocol Corporate Value Chain (Scope 3) Standard and uses the same consolidation boundary as Scope 1 & 2 (financial control). Reporting year is 2025.
Categories included this year. (1) Purchased Goods & Services, (4) Upstream Transportation & Distribution, (5) Waste Generated in Operations, (6) Business Travel, (7) Employee Commuting, (9) Downstream Transportation & Distribution, (12) End of life Treatment of Sold Products.
Activity data & factors. We prioritised supplier specific primary data where available; otherwise we used activity based methods (mass, tonne km, passenger km, waste tonnes by treatment). Where activity data were unavailable, we used EcoInvent 3.11 emission rates or an average based on a sample within the impact category population we consider.
Electricity & leased assets. All purchased electricity consumed within our consolidated operations is Scope 2. Electricity or fuel for sites/assets outside our financial control (e.g., certain leased/home offices) is treated in Scope 3 as applicable categories.
Biogenic CO_2. Biogenic emissions are not included in our Scope 3 emissions.

Uncertainty & improvements. We disclose data quality ratings per category and will broaden category coverage and primary data collection over time.

Category	Method	Activity data (coverage %)	tCO_2e	Share of total Scope 3	Data quality
1. Purchased goods & services	*EcoInvent emission rates by chemical category; supplier EPDs where available*	*100% coverage*	*27 909*	*46*	*~5% of raw materials lack category within EcoInvent, average of all other used.*
4. Upstream T&D	*Tonne km by mode, EcoInvent emission rates*	*100% coverage*	*3 588*	*5,7*	*Only standard routes used for emissions, uncertainty in actual path taken by driver.*
5. Waste generated	*Figures from waste treatment plant*	*100% of reported waste (306 3)*	*94*	*0,15*	*Waste estimation by extrapolation from our Swedish site.*
6. Business travel	*Survey based model*	*~90%, some employees assumed not traveling*	*1 032*	*1,7*	*Sampling of 20% of workforce traveling in service. Assumed to be large enough sample size.*
7. Employee commuting	*Survey based model*	*100% coverage*	*704*	*1,15*	*Sampling of 25% of workforce traveling in service. Assumed to be large enough sample size.*
9. Downstream T&D	*Tonne km by mode, EcoInvent emission rates*	*100% coverage*	*10 673*	*17,5*	*Only standard routes used for emissions, uncertainty in actual path taken by driver.*
12. EoL of sold products	*Fossil carbon content of product; all products assumed incinerated*	*100% coverage*	*17 038*	*27,8*	*Fossil carbon content calculated from molecular weights and standard sources were assumed if source not known.*
Total Scope 3			*61 038*	*100%*	

METHODOLOGY AND REFERENCES

The consolidation method for our climate accounting is financial control scope, including our sites in Europe. BIM Kemi rents the factory in Norway but owns all equipment such as the boiler. Sales offices belong to scope 3, as they are home or rental offices. Company cars are leased and belong 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.

CATEGORY	REFERENCE
Stationary combustion	Results 2021 Stationary combustion tool, version4-1, Greenhouse Gas Protocol [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 Protoco [2] On-road diesel fuel
Mobile combustion in the Nordic countries	Swedish Environmental Protection Agency, Tool for calculating the climate impact from transportation [3] Work machine, diesel Vehicle gas mixture
Local-based emission factor, Nordic electricity mix	Nordic electricity mix: 69,6 ton CO2 e/kWh, Emissionsfaktor för nordisk elmix med hänsyn till import och export, IVL Svenska Miljöinstitutet i samarbete med Naturvårdsverket, Report Nr C 619, 2021 [4]
Local-based emission factor, UK electricity mix	UK electricity mix: 212,3 CO2 e/kWh, Greenhouse gas reporting on conversion factors for 2021, UK government [5]
Local-based emission factor, District heating in Finland	District heating in Finland, Combined Heat and Power (CHP): 340 CO2 e/kWh, Fingrid (Finnish electricity network company), Conversion factors 2020 [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

Work is in progress on all sites 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.

MANAGEMENT APPROACH

Although waste management is not listed as a top priority in our materiality analysis, our environmental management systems and operating permits impose strict requirements for handling waste streams. Circularity remains a central concept in our sustainability efforts, and plans to further reduce, reuse, and recycle waste are integral to our daily operations.

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.

In Sweden, a project has started to improve the quality of data received from our raw material suppliers. This data will be used to improve data analysis and continuous improvement work within the organization.

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 be somewhat different for each site, but we try to learn from each other. Thus, all work in this area is handled by a team consisting of representatives from all sites, which in turn reports to the Supply Chain team.

DISCLOSURE
Waste class and quantities are presented in the below table.

306-3 Waste generated

WASTE CLASS						FRACTIONS	
	Non-hazard-ous (tons)	*Hazard-ous (tons)*	*Total 2024 (tons)*	*Share (%)*	*Total 2024 (tons)*	*Non-hazardous*	*Hazardous*
Reuse	*990*	*0,0*	*990*	*62*	*1 021,5*	*Washed IBC:s and drums*	
Recycle	*156,1*	*6,2*	*162,3*	*10*	*134,5*	*Paper, Metal, Plastic, Glass*	*Electronics*
Recovery	*165,6*	*240,6*	*406,2*	*25*	*456,1*	*Mixed waste for incineration*	*Cleaning water, laboratory waste*
Landfill	*24,9*	*18,3*	*43,2*	*3*	*50,7*	*MgO-waste, Paint, Adhesive waste*	*Chemical waste*

Increase of hazardous material to landfill was due to rebuilding of roof at the BIM UK site., i.e., roof waste contained asbestos.

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 come from invoiced quantities from different treatment plants for waste.

People

At BIM Kemi, our people are the heartbeat of everything we do. Their expertise, creativity and dedication shape our innovations and define who we are.

We are committed to providing a safe, healthy, and inclusive work environment where our employees feel valued, supported, and empowered. Through continuous learning and personal development, we enable growth for both our employees and the company.

Employment

MANAGEMENT APPROACH

Our employees are our greatest strength. Their energy, curiosity, and teamwork define BIM Spirit—a mindset that encourages collaboration, innovation, and excellence. To stay ahead in a rapidly changing world, we focus on attracting, developing, and retaining talented individuals.

To remain competitive and achieve our strategic goals, BIM Kemi is committed to attracting, developing, and retaining a skilled and motivated workforce. Our HR department leads our competence management process, ensuring we have the right skills today and in the future.

Our competence management process is based on a needs analysis to determine which skills need to be strengthened and how. It could, for example, be about recruitment, development measures for employees, or external skills support. When recruiting, we follow a structured recruitment process that ensures we identify and employ skilled, competent, and motivated individuals in a fair, inclusive, and non-discriminatory manner.

All new employees participate in a well-defined induction program during their first weeks. Important parts include:

- Introduction to BIM Kemi's values, Code of Conduct, and BIM Spirit.
- Role-specific training and integration into their team.
- Overview of company policies, including sustainability and ethical business practices.

At BIM Kemi, we believe that all employees should have the opportunity to influence their own work, feel responsible for their tasks and have the required power to feel motivated and engaged. We also believe that it's important to have fun at work. Therefore, we arrange different social activities besides the ordinary work to strengthen the team spirit.

We want our employees to have a good work-life balance. Amongst others, we encourage all employees to take parental leave and support their transition back to work by developing plans for their return to work to ensure our employees feel motivated and welcomed after leave. Every year, we follow up the parental leave statistics.

Our employees are our most valuable asset. Their creativity, passion, collaborative mindset, and ability to adapt to an ever-changing world, shape our company culture and drive our success. We refer to this as the BIM Spirit—a unique mindset that fosters engagement, innovation, and teamwork.

To continuously improve, BIM Kemi conducts exit interviews with employees leaving BIM to get feedback for improvements, follow up employee turnover and reasons for leaving.

We also conduct an employee survey every two years to measure the engagement of our employees. The outcome is basis for an improvement plan at both departmental and management levels, with identified focus areas and actions.

DISCLOSURES

401-1 New employee hires and employee turnover

NUMBER OF NEW HIRES	2025	2024	2023
Total new hires	*14*	*20*	*13*
New hires by age group			
<30	*3*	*8*	*3*
30-50	*8*	*7*	*9*
>50	*3*	*5*	*1*
New hires by gender			
Females	*7*	*5*	*1*
Men	*7*	*13*	*12*

NUMBER OF TURNOVERS	2025		2024		2023	
Total turnover	*10*	*5%*	*10*	*5%*	*28*	*15%*
Turnover by age group						
<30	*1*	*1%*	*3*	*2%*	*9*	*5%*
30-50	*4*	*2%*	*4*	*2%*	*7*	*4%*
>50	*5*	*3%*	*3*	*2%*	*12*	*6%*
Turnover by gender						
Females	*5*	*3%*	*3*	*2%*	*9*	*5%*
Men	*5*	*3%*	*7*	*4%*	*18*	*10%*

401-3 Parental leave

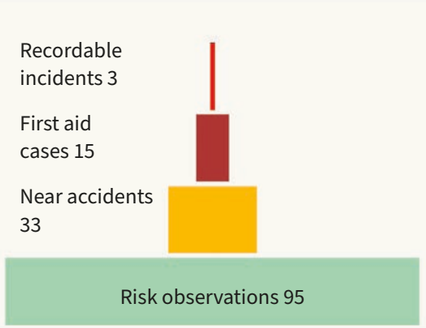
PARENTAL LEAVE BY GENDER	2025	2024	2023
Females	*1*	*2*	*2*
Men	*0*	*1*	*2*

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.



Heinrich Triangle for 2025

To ensure a proactive work, BIM Kemi is using Total Recordable Incident Frequency Rate (TRIFR), which is the total number of Recordable Incident (TRI) multiplied with 1.000.000 divided by the total work hours. This 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.

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 is 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 a proactive work, BIM Kemi is using Total Recordable Incident Frequency Rate (TRIFR).

This 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.

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.

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.

Beside this, there are health and safety tours 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 by our intranet, notice boards, and at internal meetings. If needed, direct and focused information is made for target groups, 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 training is held for firefighting and first aid, and there is also possibility to join online safety training which covers a wide range of safety related matters. There are mandatory safety courses on 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, need to complete a repetitive, compulsory education for every single mill. This is the daily life for our salespeople, 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.

COUNTRY	2025	2024	2023
TRI - Total Recordable incidents	*3*	*2*	*7*
Total Accidents	*18*	*15*	*12*
Fatalities	*0*	*0*	*0*
TRIFR	*7,98*	*5,32*	*15,9*

403-9 Work-related injuries
BIM Kemi has not had any fatalities during 2025, and not even at all since the start of the company. The number of Total Recordable Injuries has been on a steady level over the last three years.

BIM Kemi has not had any fatalities during 2025, and not even at all since the start of the company. The number of Total Recordable Injuries has been on a steady level over the last three years.

To stay at the forefront of our field of work, it is essential that every employee has access to regular training and education

Training and Education

MANAGEMENT APPROACH

BIM Kemi is an entrepreneurial company centered on knowledge, research, and development. To remain at the forefront of our field, every employee must have access to continuous training and education. This applies to all roles and positions, and we constantly strive to build high- performing teams.

Training needs are identified through individual development talks. BIM Kemi has set a target to carry out individual development talks with all employees annually and set goals for the coming year. To ensure that all employees receive individual development talks, we have strengthened the support to all managers by providing clear instructions and checklists. Learning and development at BIM Kemi go beyond external courses. We also promote our internal training sessions and job rotation program, networking activities, mentorship programs, and site visits to help employees grow within the company.

At the yearly management reviews, the competence needs are analysed at company level. To improve the quality of our performance reviews, we track a KPI from the employee survey, which measures employee feedback on the quality and content of these discussions. The survey is conducted every two years, with the most recent one completed in 2025, showing a big improvement in the quality of development discussions, reflecting our continuous efforts to enhance employee growth and engagement. We also monitor employee training hours by country, gender, and age group, allowing us to track participation and ensure equal access to development opportunities for all employees.

DISCLOSURES

404-1 Average hours of training per year per employee

TRAINING HOUR	TOTAL 2025	TOTAL 2024	TOTAL 2023
Per employee	*14,8*	*13,8*	*14,2*

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

Training priorities for the year are defined based on identified needs and existing skill gaps. During 2025, the main focus was on continuing the training initiatives introduced in the previous year. These initiatives aimed to further strengthen technical and sales-related skills within our field-based sales teams, ensuring they have the expertise needed to meet cus tomer needs effectively. In addition, the scope of our sustainability training was broadened in 2025. Building on earlier R&D initiatives, the training was expanded to include sales and market segment teams, supporting readiness for EU Green Deal compliance and strengthening awareness of regulatory and industry developments.

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

PERFORMED REVIEWS	TOTAL 2025	TOTAL 2024	TOTAL 2023
BIM group	*100%*	*100%*	*100%*

Diversity and Equal Opportunity

MANAGEMENT APPROACH

We actively promote gender equality, diversity, and inclusion, embedding these values into our company culture. Everyone at BIM Kemi has the right to be treated with respect, regardless of gender, age, sexual orientation or identity, religion, ethnicity, or disability.

In the last years, we have worked according to a set plan to ensure equal treatment, counter-act discrimination, harassment, and abusive treatment. All employees are expected to contribute to a workplace where we respect each other and these values. We assess the level of equality regarding the areas sex, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation, and age. If we identify areas that need improvement, we set goals that are followed up annually. We strive to recruit women in currently male dominant roles, but in some cases, this is challenging due to a low number of, or sometimes no, female applicants, especially in production and sales. In 2025, the gender distribution of new hires was more balanced, with an increased share of female employees compared to previous years.

Every two years, all employees participate in an employee survey, which includes questions about diversity and equal opportunities. If there is an indication of impaired results or trends, we take action. The 2025 survey showed a significant improvement in the perception of receiving equal pay for equal work, regardless of background i.e., ethnicity, disability, gender, cross-gender identity, sexual orientation, religion or age. This shows that our efforts are making a difference, but we will continue working towards an even more inclusive workplace.

DISCLOSURES

405-1 Diversity of governance bodies and employees

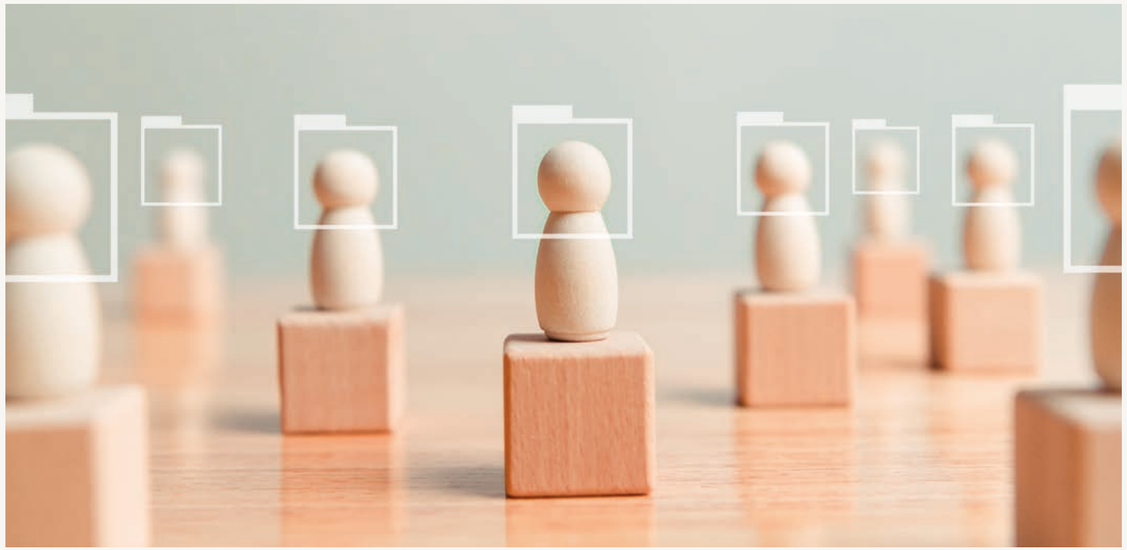
EMPLOYEES	TOTAL 2025		TOTAL 2024		TOTAL 2023	
Total no.	*189*		*188*		*187*	
<30	*13*		*16*		*14*	
30-50	*80*		*68*		*81*	
>50	*89*		*104*		*92*	
Female	*54*	*29%*	*49*	*26%*	*51*	*27%*
<30	*5*		*4*		*3*	
30-50	*28*		*25*		*23*	
>50	*21*		*20*		*25*	
Men	*135*	*71%*	*139*	*74%*	*136*	*73%*
<30	*10*		*12*		*9*	
30-50	*55*		*53*		*63*	
>50	*70*		*74*		*64*	
Total no. white collar	*141*	*75%*	*138*	*73%*	*142*	*76%*
Total no. blue collar	*48*	*25%*	*50*	*27%*	*45*	*24%*

NUMBER OF MANAGERS	2025		2024		2023	
Total	*35*		*33*		*32*	
By gender						
Females	*6*	*17%*	*6*	*18%*	*7*	*22%*
Men	*29*	*83%*	*27*	*82%*	*25*	*78%*

Comment:
In our sales organisation in Central Europe there are no women employed at all, which affects the result of mangers by gender. In Sweden, Finland and the UK 14%, 30% and 22% of the females are managers.

Group Management	2025	2024	2023
Total	*6*	*6*	*6*
Female	*0*	*0*	*0*
Men	*6*	*6*	*6*
Age group			
<30	*0*	*0*	*0*
30-50	*1*	*1*	*1*
>50	*5*	*5*	*5*

Board of directors	2025	2024	2023
Total	*5*	*5*	*5*
Female	*2*	*2*	*2*
Men	*3*	*3*	*3*
Age group			
<30	*0*	*0*	*0*
30-50	*0*	*0*	*0*
>50	*5*	*5*	*5*



405-2 PAY RATIO SALARY WOMEN/MEN %	2025	2024	2023
COUNTRY			
Sweden	*95*	*97*	*95*
Norway	*96*	*93*	*91*
Finland	*70*	*69*	*69*
UK	*105*	*99*	*98*
Continental Europe	-	-	-

When analysing the pay ratio for women compared to men, there is almost equality in salary between gender in most companies except in BIM Finland. At present, there are no women employed in the sales organisation in Continental Europe.

202-1 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 tolerate any form of discrimination, harassment, or bullying. Everyone should be treated equally and with respect. We work systematically to identify and address any signs of inappropriate behaviour.

Non-Discrimination

MANAGEMENT APPROACH

At BIM Kemi, we do not tolerate any form of discrimination, harassment, or bullying. Everyone should be treated equally and with respect.

We work systematically to identify and address any signs of inappropriate behaviour. One key tool is our bi-yearly employee survey, where all employees can answer questions related to discrimination, harassment, threats, violence, or bullying. Additionally, we hold regular workshops where employees discuss workplace culture, ethical dilemmas, and how to behave towards each other. Other preventive measures include training in conflict management and teambuilding activities.

BIM Kemi has a group common policy and procedure in place for handling cases of discrimination, unequal treatment, or harassment. We also fully comply with the EU directive on whistleblowing, providing a confidential reporting channel on our website.

In case of incidents, they are followed up both at the Group Management level and locally. Actions will be taken locally, including meetings with the individuals involved and broader discussions within departments.
It is essential that all our employees are aware of the policy regarding unequal treatment, discrimination, and harassment, and have the opportunity to discuss how to behave to each other.

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The reporting period for this sustainability report is full year 2025.
This is the fifth GRI referenced report from BIM Kemi.

This is the fifth 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

Your feedback and questions are welcome, please contact us at info@bimkemi.com or +46(0)302-245 00

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