PACS ON

Sustainable end-to-end solutions – part of our business

PacsOn Sustainability Report 2025

Contents

A clear direction in a changing world

For a few years now, sustainability work has been an integral part of PacsOn's business, both in the offering to customers and in its own operations. 2025 is no exception. Although sustainability has received less attention globally, PacsOn has continued to take great strides forward.

"I am proud that we as a company and our employees are continuing to develop all the time and tackling the issue of sustainability as a natural part of everything we do. The gold medal in EcoVadis is proof of this," says Anders Dahl, Managing Director of the PacsOn Group.

Just like any business, PacsOn is affected by what is happening in the outside world. 2025 was a tumultuous year in the area of sustainability, with many ups and downs and altered plans around laws, regulations and reporting requirements, among other things. Tone-setting leaders and major conflicts also continued to shake the world and affect the global economy.

Is there a risk that the sustainability issue will be given less space and lower priority when the economy goes down and companies try to find savings?

"In cost-conscious times, we see that the price often gets a greater focus at the expense of other aspects, such as sustainability, or that certain investments are paused by our customers for financial reasons. Then it is our task to show that more sustainable alternatives do not always have to cost more when you look at the big picture. We have many examples where our customers, by changing materials and optimising deliveries and warehousing, have both made cost savings and reduced their environmental impact."

"In our own operations, we at PacsOn have a clear direction and have chosen to continue on that path regardless of the economic situation."

How has PacsOn navigated the flora of new regulations from the EU in the area of sustainability in general and packaging in particular?

"The new regulations are a challenge not only for us at PacsOn, but for the entire packaging industry. And it doesn't get any easier when the rules are unclear, the deadline is short and the administrative burden is great, as in the case of the EUDR (Deforestation Regulation). When the regulations are then changed and postponed, it is important to be able to quickly adapt and adapt to the new conditions."

"Basically, the aim of the regulations, such as reducing deforestation and resource consumption, is very good. In 2026, I hope that the PPWR (Packaging Waste Regulation) can help harmonise the rules around packaging and increase the recycling of materials."

"At PacsOn, we are well prepared. By having good knowledge of the new regulations and different packagingenvironmental and climate impact, we can help our customers meet the new requirements. It's a business opportunity for us that is fully in line with the core of our sustainability work – To help our customers choose the right product for the right purpose, taking account of the whole product life cycle."

In two years, PacsOn has gone from bronze to gold EcoVadis. What is the recipe for this success?

"I would say it's a result of systematic, long-term work that we have managed to integrate into our business. We measure, follow up and have concrete sustainability goals both for our own operations and the products we sell, such as reduced CO_2 emissions, eco-labelled sales and full control of our products and suppliers. This means that everyone is involved and that the entire organisation is engaged. Regardless of your role in the business, you can contribute to the goals. Now the goal is to improve further and reach the highest rating of Platinum by 2027."

What are the prospects for the future?

"We have a clear direction and are continuing to develop all the time. In 2026, we will change our IT platform, which will give us new opportunities internally. We will have even better control of our data and be able to collaborate to an even greater extent within the Group."

"We are also accelerating our assortment work to continue to find new innovative and smart packaging materials and solutions for our customers. It is a fun, sometimes challenging, and very educational journey we are on, which I look forward to continuing."

This is PacsOn

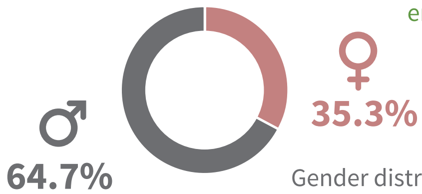
PacsOn is a nationwide and customer-oriented supplier of packaging solutions and consumables. Through local presence, expertise and a strong personal commitment, we support our customers in streamlining their operations and increasing profitability.

PacsOn includes six well-established companies with a presence stretching from Malmö to Skellefteå. The group is a customer-oriented full-service supplier of industrial packaging, toilet paper and paper towels, cleaning products, products for serving and catering, store packaging, protective products and office supplies.

But above all, we deliver tailor-made complete solutions. With our knowledge, we help to streamline processes and find cost-effective products, logistics and warehousing solutions that are adapted to our customers' unique challenges and needs.

15
local offices, warehouses and/or stores with head-quarters in Jönköping and Gothenburg

207
employees



Gender distribution at PacsOn

SEK **1.5** billion
turnover in 2025

Average length of employment
12 years

Our product areas

- Packing and packaging
- Load securing and storage
- Product protection and packaging materials
- Tape and closure
- Labels and goods marking
- Hygiene and paper towels
- Cleaning equipment
- Serving and catering
- Office supplies
- Protective equipment

Mergers within the PacsOn Group

In 2025, three company mergers took place within the PacsOn Group.
"By merging some of the subsidiaries, we are strengthening our position in the market and our offering to customers," says Anders Dahl, Managing Director of the PacsOn Group.

All companies that are part of the PacsOn group have long been well-established suppliers in their respective regions. Since the mergers were completed, the Group has gone from nine to six companies (including the parent company PacsOn AB), divided into four strong, local regions, North, East, West and South, and PacsOn International, which deals nationwide with major contracts.

For us at PacsOn, the local proximity to our customers is important and the daily operations are conducted, just as before, in all locations.

"Our business concept is still to use our local presence, high availability and personal service to offer the best solution for our customers. All of our dedicated employees work hard to create strong teams together with suppliers and customers. That's why we are confident of success," says Anders Dahl.

Mergers in 2025

- On 1 May, PacsOn Östgöta Papper AB and PacsOn Mälardalen AB formed the new PacsOn Öst AB led by Marcus Wahren.
- On 19 May, a merger was completed between PacsOn Helmer Nilsson AB and PacsOn Syd AB led by Lars Svensson. The company is now known as PacsOn Syd AB.
- On 11 October, PacsOn Norrpartner AB and PacsOn Papperspartner AB formed the new PacsOn Norr AB led by Ola Persson.

Our companies

PacsOn AB
Employees: 21
Located: Jönköping, Gothenburg

PacsOn International AB
Employees: 42
Located: Gothenburg, Taberg
Sales: SEK 435 million

PacsOn Norr AB
Employees: 32
Located: Skellefteå, Umeå, Sundsvall, Östersund
Sales: SEK 172 million

PacsOn Öst AB
Employees: 35
Located: Stockholm, Linköping, Motala, Norrköping, Örebro, Västerås
Sales: SEK 331 million

PacsOn Väst AB
Employees: 36
Located: Jönköping, Falköping, Värnamo, Gothenburg
Sales: SEK 315 million

PacsOn Syd AB
Employees: 41
Located: Malmö, Växjö, Ljungby, Sölvesborg
Sales: SEK 301 million

Our customers

Our customers are in all sorts of industries. Our customer list includes manufacturing companies, transport firms, e-commerce companies, shops, hotels, restaurants and catering businesses, cleaners, property companies, service providers and public sector organisations.

An independent supplier
– with so much more than just products

PacsOn is more than just a supplier of products. We are a long-term partner aiming to grow together with our customers and always striving to find solutions that are as good as possible – both for the customer and the climate. And as an independent supplier, we have the ability to analyse the entire market and suggest the options that best meet the customer's needs. All to simplify our customers' lives and boost their profitability.

The products and services that PacsOn offers are rarely at the centre of our customers' business, but they are often crucial for the customer's business to function. And in recent years, products in the area of packaging and consumables have gained in prominence in many companies' sustainability work.

As a full-service supplier, it is our responsibility to find the most sustainable alternatives for our customers. By identifying solutions that optimise material use, reduce transport by air, increase the proportion of recycled materials and facilitate recycling, we can guide our customers towards fact-based choices and help them reduce their climate impact.

As a wholesaler, we at PacsOn also have access to a wide supplier network and are independent in the sense that we are not tied to a specific manufacturer, product or material, which is a great advantage in this work. This means that we can always propose the best solution based solely on the customer's actual needs, whether we are talking about plastic, wood or paper products, the type of manufacturing or the supply chain.

Our responsibility also includes ensuring that our suppliers comply with requirements with regard to the environment, health and safety and quality, as well as the right product at the right price. Our size as a Group means that we can always negotiate competitive terms and ensure both quality and cost-effectiveness throughout the chain. And should any supplier fail in any of these areas or have problems delivering for any other reason, our broad network and independent position enable us to quickly find alternative solutions and minimise the risk of our customers' operations being affected by disruptions or production stoppages.

As a full-service supplier in an independent position, we find quick alternative solutions that benefit our customers

We are proud of our core values

Our core values serve as a compass for both current and future employees. They express the values we want to be associated with as an employer. These values form the basis of our brand and guide our corporate culture. In short, they are a tool that makes our strengths visible, defines our core and summarises how we should act in our daily work.

A set of values with three important parts:

The outermost ring symbolises our values, inside that is our employer offer, and at the centre is our employer promise – that we are on this journey together. When trust, solidarity, confidence, togetherness and job satisfaction permeate the workplace, they create a sense of security that spreads like ripples on water. We are very proud of that culture.

> *Through commitment, expertise and constant striving to improve, we can drive development forward and contribute to sustainable development.*
>
> From PacsOn's environmental policy

Vision

A solution provider for long-term business value

We are a caring provider of long-term solutions. A sustainable partner which wants to grow together with its customers and suppliers. In order to continuously strengthen our position, we build on our local presence while expanding cooperation among our companies up and down the country. Teamwork and flexibility are key to continued success. This is how we can maximise business value both for our customers and for ourselves.

Business concept

A partner to succeed with

We don't just provide our customers with packaging and consumables – we also deliver flexibility, cutting-edge expertise and tailor-made, innovative solutions. All to increase profitability and simplify life for our customers. If you choose PacsOn, you choose a partner with a focus on sustainability and a genuine personal commitment.
A partner to succeed with.

Our sustainability report

Publishing an annual sustainability report fulfils a number of purposes for us at PacsOn. On the one hand, the report is an important tool in our internal sustainability work, where it helps us create structure, shape our annual cycle and strengthen our follow-up and control. We also want to provide our customers and partners with a transparent and up-to-date picture of our progress, our challenges and the areas where we have not yet reached our goals.

By sharing, we hope to both inspire and make it easier for our employees, as well as our customers, to make conscious and more sustainable choices.

Corporate governance: Part of the whole

OptiGroup runs its business with a focus on sustainability. Here, costs, environmental considerations and social responsibility are weighed against each other to create long-term value. Having a strong owner with clear policies and ambitions is a great advantage for PacsOn in our sustainability work.

OptiGroup's work is based on overall guidelines and ambitions for all 60 companies that the company owns. By making demands both internally within their companies and externally on suppliers and partners, each individual company increases its ability to influence events significantly more than if the work had been done individually.

We usually say that OptiGroup "defines the floor", i.e. the guidelines for the requirements that all companies must comply with. The ceiling for how far or high we should go is up to each individual company.
For PacsOn, it is a great advantage to have its parent company setting the pace in this way.

As well as providing support for legal compliance and ethical business processes, OptiGroup also works proactively. OptiGroup has chosen to anchor its overall climate goals in the SBTi. This means that PacsOn and other subsidiaries are now working to set their own climate goals according to the SBTi.

The foundation of OptiGroup's work is strong business ethics, which may be summarised in five focus areas:

Climate impact and emissions

Reduced climate footprint through conscious supplier choices, energy efficiency and an increased share of renewable energy – both internally and together with partners.

Sustainable products and supply solutions

By promoting circular flows and smart use of resources, solutions are offered that contribute to reduced environmental impact. This is about thinking beyond the product.

Responsible sourcing

OptiGroup works with suppliers who share the same values around sustainability, transparency, human rights and social responsibility.

Diversity, equality and inclusion

A workplace with room for different perspectives is a natural part of our success. Great emphasis is placed on creating a culture where everyone thrives, develops and contributes on equal terms.

Business ethics and legal compliance

Clear ethical guidelines ensure that the business is conducted responsibly. High integrity and zero tolerance for corruption build trust in all business relationships.

SBTi
Science Based Targets Initiative – climate commitment

OptiGroup follows the SBTi's standard process and has had its climate targets approved.

Science Based Targets (SBTs) are based on the latest climate science and aim to limit global warming to 1.5°C. The Science Based Targets initiative (SBTi) helps companies set targets to reduce their greenhouse gas emissions in line with the Paris Agreement.

To achieve this, global emissions must be halved by 2030 and reduced by 90–95 per cent by 2050.
The emissions that remain then need to be neutralised through carbon capture or other forms of carbon removal, for example.

Short-term climate targets

- The short-term targets cover a period of 5-10 years and focus on Scope 1 and 2 emissions.
- The goal is to reduce absolute greenhouse gas emissions within Scopes 1 and 2 by 54.6 per cent by 2033, compared to the base year 2023.
- On top of this, 80 per cent of suppliers, based on emissions linked to purchased goods and services, must have their own science-based climate targets by 2030.

Long-term climate targets – Net zero

- The long-term targets cover Scopes 1, 2 and 3 and mean that emissions should be reduced to net zero by 2050, in line with the SBTi's Net-Zero Standard.
- This means that up to 10 per cent of emissions can remain and then be neutralised through verified climate measures.

CSRD
– reporting requirements for increased transparency

The Corporate Sustainability Reporting Directive (CSRD) is the EU directive on sustainability reporting. The directive requires larger companies to report more comprehensive and standardised information on their environmental, social and governance (ESG) impacts.

The CSRD replaces the earlier Non-Financial Reporting Directive (NFRD) and introduces the new European Sustainability Reporting Standards (ESRS). The aim is to increase transparency around companies' sustainability work and strengthen responsibility in the business community.

Proposed simplifications within the CSRD

In February 2025, the European Commission presented a so-called Omnibus Simplification Package, with the aim of reducing the administrative burden on businesses and strengthening the EU's competitiveness.

The proposal entails:

- Increased threshold value – only companies with more than 1,000 employees are covered, up from 250.
- Deferred implementation – companies that were supposed to report in 2026 do not need to report until 2028.
- Simplified reporting requirements – the ESRS standards will be revised and include fewer mandatory data points.
- Limited data requirements for SMEs – reporting companies may not request more sustainability information from suppliers than specified in the voluntary standards.

PacsOn is not directly covered by the CSRD, but the new reporting requirements affect us indirectly in that our parent company OptiGroup and many of our customers and suppliers are. We will continue to report transparently on our sustainability work.

Summary of the sustainability year 2025

If 2024 was about increasing knowledge and introducing new ways of working internally, 2025 was more about making sustainability a routine part of our day-to-day work. With a focus on getting the message and expertise out to our customers and implementing concrete improvement projects, our sustainability work has led to real change.

"Our customers are where we have the greatest opportunity to make a difference – both by helping them find better and smarter solutions, and by reducing our negative impact on people and the environment. And if we really want to make a difference, we need to be knowledgeable. Not just about our products and services, but also about the choices that make a difference – for our customers and for our planet."

We could read this in last year's sustainability report. And it is just as true today. The focus in 2025 has therefore been on translating this knowledge into concrete projects and measures together with our customers.

These are good examples of the curiosity and courage that may be needed to dare to try new solutions and challenge ourselves.

Although there are arguments for cost savings and reduced climate impact, it can be a challenge to sell with sustainability in focus. The reason is that it often means a change. And change requires patience, long-termism, time and energy to allow the recipient to absorb the idea and be ready to implement the change. During the first part of the year, we therefore invested in strengthening our salespeople through the "Selling Sustainability" training. At the end of the year, we were able to look back on several well-executed major projects, where some of our customers had replaced wood with Starkwell, chipboard with corrugated board or plastic wrapping with corrugated cardboard. Projects leading to a significant reduction in CO_2 emissions. These are good examples of the curiosity and courage that may be needed to dare to try new solutions and challenge ourselves, both as a wholesaler and as a customer. To dare to try new materials and challenge old truths and ways of working.

Other highlights during the year were that we achieved EcoVadis gold, that our parent company OptiGroup had its (and therefore our) climate targets verified in line with the SBTi (Science Based Targets initiative) and that we have continued to reduce our CO_2 emissions in all scopes – an ongoing task that will continue in the future.

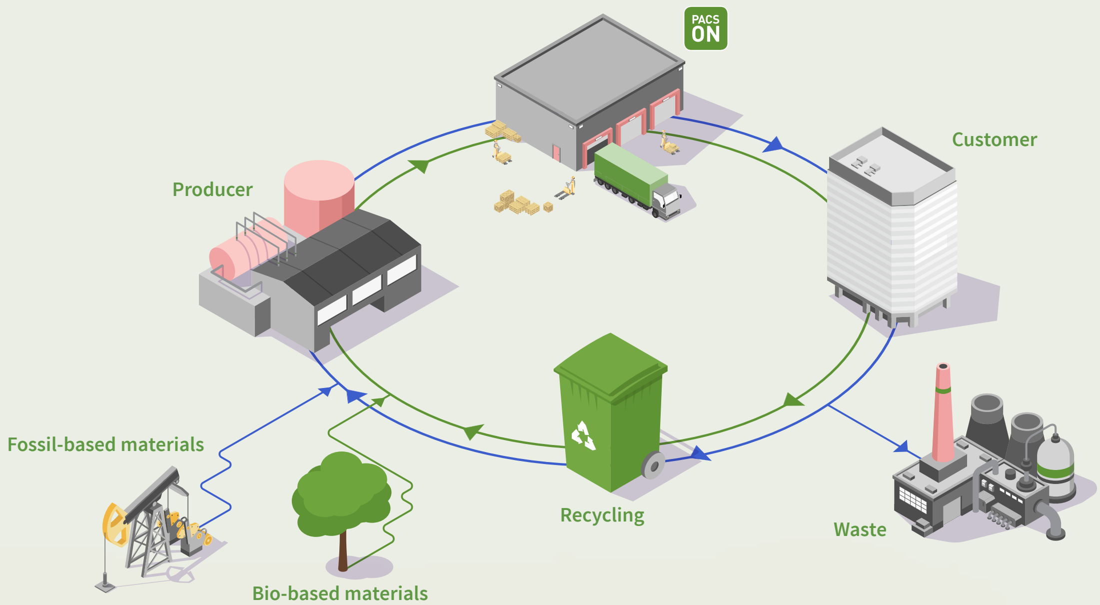
Sales training: "Selling Sustainability" for the whole sales force

We achieved EcoVadis Gold

Highlights from the year

- Employee of the Year 2024 named
- We launch a forum for value ambassadors
- Spring meeting for ISO work
- Sales training on "Selling Sustainability" for the whole sales force
- Work on substitution of chemicals begins
- External audits ISO (May) and FSC ® (August)
- Henric Wahlgren, Sustainability Manager at PacsOn, speaks at the Climate Conference
- EcoVadis Gold
- Autumn meeting for ISO work
- Internal audits
- Higher ratings in SAQ
- OptiGroup joins the SBTi
- OptiGroup introduces new employee survey system
- EUDR deferred until 2026
- PPWR entered into force in February 2025 (with effect from August 2026)

Henric Wahlgren, Sustainability Manager at PacsOn, speaks at the Climate Conference



We are part of a circular flow

We see sustainability as an integral part of our business and our operations. We take a long-term approach to contribute to circularity and take responsibility, from the choice of materials to the final stage of the product.

In our day-to-day work, we strive to contribute to circular flows – from the choice of materials to waste management.
We do this by always looking at the big picture when choosing products and materials, as the true footprint of a product is determined by its whole life cycle.

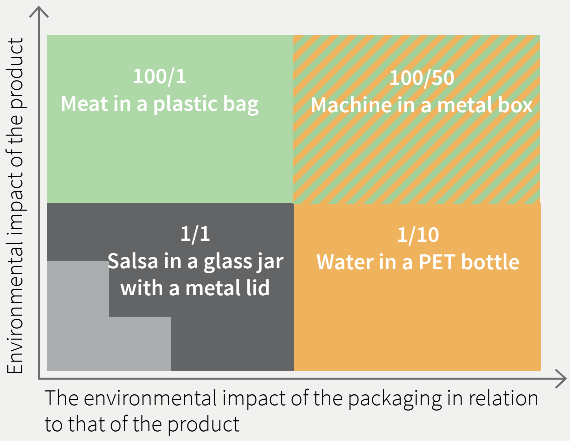
Our role as a wholesaler means that we are far from both the origin of the raw material and how it is ultimately recycled. This means that we cannot control the whole chain, but we can make a difference by focusing on the right choice of materials and function.

By adopting a life cycle perspective, we ensure that products are used in the best possible way and have as long and resource-efficient a life as possible.

The key to success lies in choosing the right product for the right purpose. In our sustainability report, we want to show how we take responsibility at every step in the value chain and how we can guide and encourage our customers towards conscious, sustainable choices that make a difference, with openness and transparency.

Environmental impact of the packaging vs. the product

When choosing materials, it is important to consider the environmental impact of the packaging versus the product itself. This depends on where the packaging and product fall in the chart below.



The environmental impact of the product is much greater than that of the packaging.
Focus: Protect the product.

Product and packaging have a high environmental impact.
Focus: Reduce the environmental impact of the packaging without reducing the protection of the product.

The environmental impact of the packaging is much greater than that of the product.
Focus: Should the product be sold in this way?

The environmental impact of the product and the packaging are similar.
Focus: Alternative packaging/sizes.

Product and packaging have a low environmental impact.
Focus: Not a priority.

Raw materials

Our responsibility begins right at the source

As a wholesaler, we are further along the value chain, but our sustainability work starts right back with the raw material. An important part of our work is therefore to ensure that the products we purchase are manufactured responsibly and with materials that have as little impact as possible on the climate and biodiversity.

Our primary focus is on four categories of materials that are either contained in or used in the manufacture of the products we sell: oil, metals, raw materials from forestry, and water. These resources are a central part of the product life cycle and are therefore important in our work with responsible sourcing and supplier assessments.

OIL
non-renewable

METALS
non-renewable

FORESTRY
renewable

WATER
renewable

Conscious material choices for a more sustainable value chain

Natural resources are essential to many of the products we sell. How these resources are extracted, used and managed is important for biodiversity, the climate and people's living conditions. So it is important that the products and materials we offer should be developed with both the environment and people in mind.

As a wholesaler, we have an important role in the value chain. Through our product choices and our collaborations with suppliers, we can help steer demand towards more responsibly produced products and materials.

In order to make conscious choices, we work with established labels and systems that help us identify products that meet recognised requirements for environmental and social responsibility.

Our ambition is to increase the proportion of recycled, bio-based and eco-labelled products in our range. The work has yielded results in recent years, as can also be seen from the figures below.

49,127 tonnes
Total quantity of products sold in 2025.
Total for 2024: 55,389 tonnes.

42,378 tonnes
Quantity of bio-based products in 2025.
Total for 2024: 44,023 tonnes.

29,769 tonnes
Quantity of recycled bio-based products in 2025.
Total for 2024: 20,964 tonnes.

88% **(+22%)**
Circular or bio-based sales in 2025.
2024: 66%.

66% **(+2%)**
Bio-based sales in 2025
2024: 64%.

1,4% **(-0.6%)**
Recycled plastic, sales in 2025.
2024: 2%.

46.5% **(+34.5%)**
Eco-labelled sales in 2025.
2024: 12%.

28% **(+25.0%)**
FSC® certified sales in 2025.
2024: 3%.

The percentage difference between 2024 and 2025 is shown in brackets.

Our long-term goals

Biodiversity

We should not contribute to biodiversity loss.

The main risks we see in relation to biodiversity, based on the products that we sell, are concerned with how we use forestry resources. Illegal logging and deforestation can lead to biodiversity loss. One way in which we minimise these risks is by purchasing products that carry the FSC® and PEFC labels and other environmental certifications.

Climate impact

We aim to minimise our impact on the climate.

All people on earth face the risks brought by a changing climate. Climate change affects us not only as humans in our ability to provide for ourselves, but also as a company in our ability to obtain products. We work actively to reduce our own and our customers' climate impact by choosing products with lower CO_2 emissions. Here we believe that recycled raw materials are the key to minimising our impact and contributing to the transition to a circular economy.

Social responsibility

We should not be complicit in abuses of people's working conditions, freedoms and rights.

The raw materials used in our products affect people in the local communities concerned, and others in the distribution chain. To minimise the risk of abuses of people's working conditions, freedoms and rights, our Code of Conduct places high demands on our suppliers and others further up the chain. In addition, we only work with suppliers in countries that have an Amfori index >50 and/or are located within the EU.

Biodiversity is not binary

Measuring and following up on a company's environmental impact is central to almost all management and ranking systems. "Measurable goals" are a mantra that is drummed into us when we set new goals and ambitions for the future. But can everything be measured? And if it is not measurable, does it automatically become less important to work on?

Today, we can work to ensure that as many of our products as possible come from FSC®-certified sources and so derive binary values., But what is the actual difference in reduced bio-diversity loss from an FSC®-certified forest and a conventionally harvested one? Today, we can only tell through in-depth analysis – and this in itself creates a problem.

"We measure what we care about and we care about what we measure". The quote comes from IKEA's former Head of Sustainability, Steve Howard, and was said about 15 years ago, specifically in relation to their work on biodiversity. Unfortunately, not much has happened on the matter of how companies can measure their impact on biodiversity.

It can be argued that companies' focus on carbon emissions is not just a reaction to their desire to limit any increased greenhouse effect, but also the fact that carbon emissions are binary: either they go up or they go down. Unfortunately, there are no binary metrics to use for biodiversity and that is actually a problem. Because we measure what we care about and we care about what we measure.

There is every reason for us to continue to buy FSC®-certified products as it is the only concrete tool we have right now to ensure that we take responsibility for limiting the loss of biodiversity. But we must also continue to work on solutions so we can deliver fact-based data to our customers, including the impact in a broader perspective than just wood and fibre-based products. In fact, that is a very important task and a major challenge that we have ahead of us in our sustainability work.

FSC
www.fsc.org
FSC® C196464
The mark of responsible forestry

Long-term work for safer chemicals

Continuing to develop the range to be able to offer customers the best options is an ongoing task at PacsOn. As requirements and regulations are tightened, there has been an increased focus on phasing out chemicals that contain potentially harmful substances.

“We want to be able to offer our customers better options to prevent risks to both health and the environment,” says Joacim Wernersson, Assortment Manager at PacsOn.

Paints, detergents and cleaning agents, scented candles, pesticides and adhesives are just a few examples of chemical products. All chemicals sold and used today fall under EU chemicals law (REACH), which regulates which substances may be used, for what purposes and in what quantities. PacsOn’s range does not include any products that contain hazardous substances that exceed any limit values and thus may not be sold.

At the beginning of 2025, PacsOn chose to conduct a closer review of all chemicals in the range to begin the work of phasing out hazardous substances.

“This is something that we are constantly working on, and an area where we want to take things a step further than the law actually requires. All in order to offer cleaner and better products in terms of the work environment that do not contain things like endocrine disruptors or carcinogenic substances,” says Malin Larsson, quality consultant at Verksamhetsutveckling AB, who is working together with PacsOn on this project.

Joacim Wernersson works as an assortment manager at PacsOn and is actively looking for replacements for products that contain potentially hazardous substances.

“In some cases, it is unavoidable for a product to contain a hazardous substance if we are to obtain the desired effect. But in many cases, products can contain hazardous substances quite unnecessarily,” says Joacim.

“For us, it is important to be able to develop and offer products as quickly as possible that are as good in terms of functionality as those our customers use today, but without any hazardous content.”

One of the challenges in this work is to weigh the pros and cons against each other. For example, a product may contain a lower level of a certain hazardous substance but require 4-5 times more of the product to be used to achieve the same effect as a product with a higher content of hazardous substances. In these situations, it is important to be transparent with customers and enable them to make fact-based and conscious decisions.

As laws are tightened, the requirements become stricter and many customers are now more aware and make demands that go beyond what laws and regulations require. So the work of finding new products is always ongoing and is a high priority. This work came a long way in 2025, but we will pursue it actively in 2026 to maintain the focus.

For 2026, PacsOn has a target for 80 per cent of the chemical products sold to be free of SVHCs that have been assessed as potentially hazardous under the REACH Regulation.

Joacim Wernersson, Assortment Manager at PacsOn

At the producers

Suppliers who share our values

In order to meet our customers' needs with the right products, we at PacsOn work closely with suppliers who embrace the same values as we do. By collaborating with actors who prioritise sustainability, we ensure responsible conduct throughout the value chain and contribute to more sustainable development.

Supplier selection and follow-up

When we select and follow up on suppliers, an overall assessment is made based on several relevant criteria.

Products and sustainability

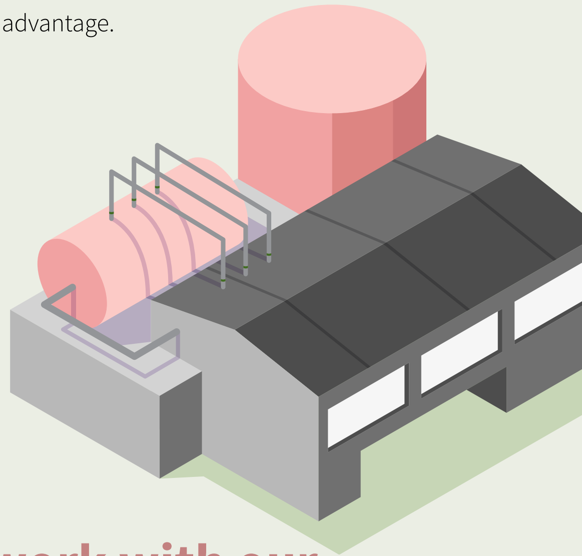
When we choose a supplier, the product range is a key criterion. We evaluate price and quality, but also consider sustainability-related factors such as eco-labels and certifications, the proportion of recycled materials and the recyclability of the products.

Risk assessment

To reduce risks in the supply chain, we carry out structured risk assessments prior to all new collaborations. Alongside financial stability and delivery capacity, we also take account of the country's Amfori index and the supplier's systematic work on quality, the environment and health and safety.

We prioritise suppliers with a low risk profile, which means that the following criteria must be met:

- EU-based companies are prioritised because EU legislation ensures high standards for the environment, quality and health and safety.
- Suppliers outside the EU must operate in countries with an Amfori index above 50.
- External certification within environment and quality is a requirement, and certification in health and safety is an advantage.

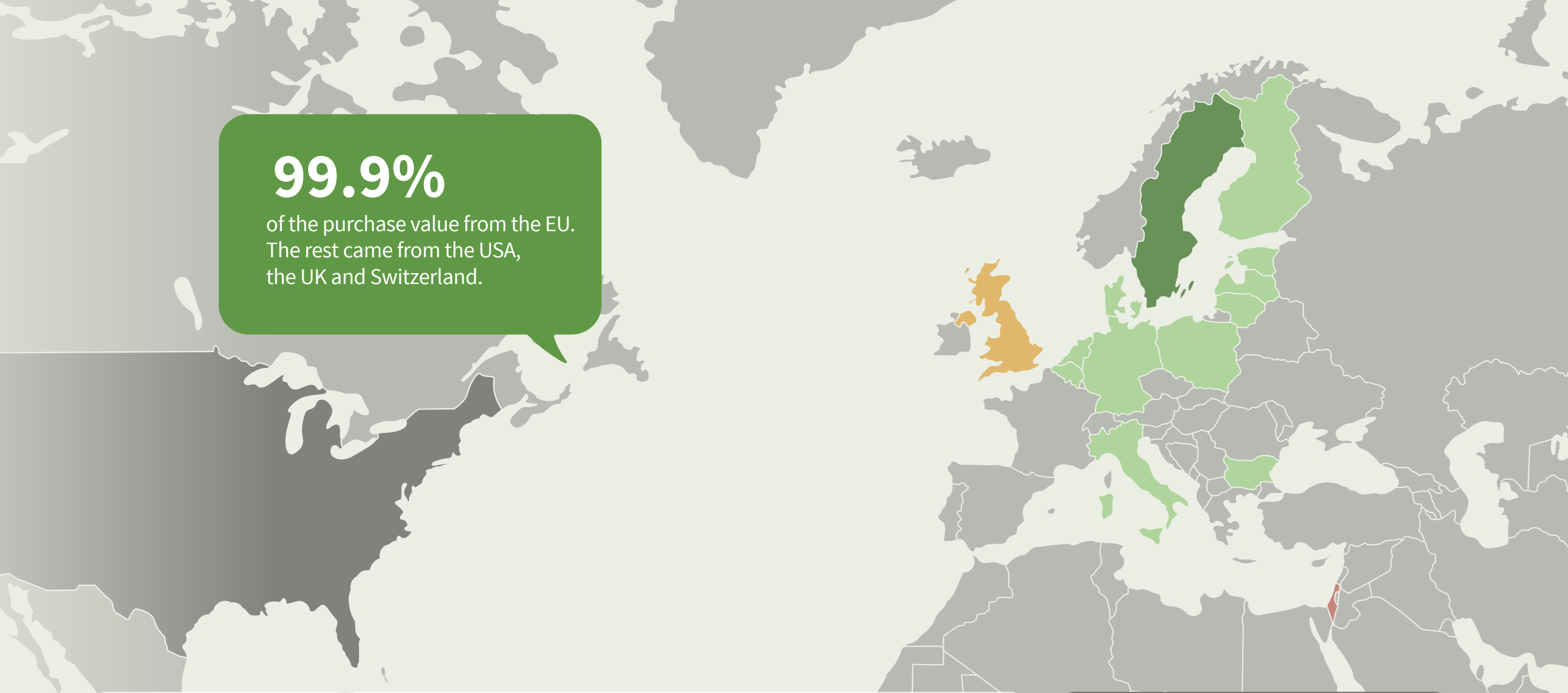


Our suppliers must:

- Comply with all requirements of our Code of Conduct.
- Ensure that the requirements in the Code of Conduct are implemented and complied with in our own operations and with direct suppliers.
- Act transparently, responsibly and with a high standard of business ethics in reporting facts and data.
- Appoint a responsible person in a senior position with a mandate to ensure compliance with the requirements.
- Work preventively and manage risks of violations, both in their own operations and in their supply chain.
- Provide procedures that allow employees and third parties to report concerns or complaints without risk of retaliation.
- Implement and maintain appropriate management systems to monitor compliance with the Code of Conduct.

How we work with our Code of Conduct

Our Code of Conduct is an important tool for identifying and mitigating risks and limiting any negative impact in the supply chain. All suppliers must sign and comply with the Code, the requirements in which also cover upstream links in the value chain, such as raw material extraction and processing. Compliance is followed up annually and strengthened through external certifications and audits within quality and environment. This contributes to a more responsible and sustainable value chain over time.

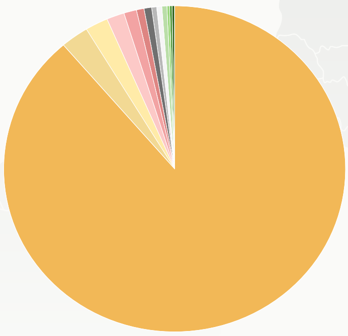


99.9%

of the purchase value from the EU. The rest came from the USA, the UK and Switzerland.

Our suppliers

Since 2024, the purchase value from suppliers based in the EU increased by 0.21%. Swedish suppliers account for the vast majority of all products we offer to our customers.



Amfori Index

OptiGroup is affiliated with Amfori, which provides an index where countries are ranked based on perceived levels of corruption in the public sector, based on expert analyses and surveys. In this context, corruption is defined as the abuse of a position of trust for private gain.

93%

of suppliers havesigned the Code of Conduct. In 2024, the proportion was 74%.

99%

of suppliers are low-risk suppliers. In 2024, the proportion was 100%.

95.5%

of the shipments were delivered with CO_2data from the carrier. An increase from 2024, when the proportion was 92%.

Innovation without an end date: How Tork drives development every day

Stina Lindlöf, Global Brand Innovation Manager

Product development has no end-date at Essity, one of the suppliers PacsOn has chosen to work with. It is a continuous improvement effort. The motivation is clear: small adjustments can have a big impact.

"You should never feel satisfied. There are always opportunities to improve," says Stina Lindlöf, Global Brand Innovation Manager.

A dispenser for soap or paper is hardly noticed – until it doesn't work. At Tork, on the other hand, it is the result of analyses, customer dialogue and testing. The ambition is to optimise function, materials and user experience – without compromising on sustainability.

The work starts with understanding people's behaviour and needs. Through interviews, observations and data, problems and areas for improvement are identified before the solution takes shape.

"You have to understand the problem. Only when we really know what needs to be improved can we create the right solution," says Stina.

The process is characterised by cross-functional collaboration, learning through testing, and the courage to embrace uncertainty, with sustainability integrated into every step.

"The level of ambition when it comes to sustainability is very high. We have been using life cycle assessments since the 90s to understand the environmental impact of our products and we always aim to improve with all our innovations. At least 50 per cent of our innovations must be sustainable, and by 2024 we reached 87 per cent," says Elin Orrheim, Nordic Sustainability Manager at Tork.

But the work doesn't stop when a new product is launched. For Tork, innovation is an ongoing project and a responsibility that goes on every day. Always with the goal of creating solutions that make a real difference over time.

"I have yet to see a perfect product. There is always more to develop," says Stina.

At home

Proximity to customers and employees

The PacsOn Group is currently established in 15 locations around Sweden, from Malmö in the south to Skellefteå in the north. This broad geographical presence means that customers are always close to warehouses and sales offices, ensuring quick and easy access to the right products when the need arises.

This proximity is an important part of PacsOn's strategy. By working locally, shipments can be optimised, inventory management can be streamlined and deliveries can be made in a more resource-efficient way. The result is both high availability and more sustainable flows.

EcoVadis – from Bronze to Gold in three years

Since 2023, PacsOn has had its sustainability work evaluated each year by EcoVadis, a global platform for independent sustainability assessments.

And over the three years that the evaluation has been carried out, we have gradually strengthened our sustainability work.

The result is a progression from Bronze in the first year to Silver in 2024 and Gold in 2025 – a classification that is only awarded to the top five per cent of the highest ranked companies across the world.

GOLD | Top 5%
ecovadis
Sustainability Rating
OCT 2025

The Gold level reflects the fact that we can present structures, processes and results that maintain high quality in all areas of sustainability. It is also clear evidence of our long-term efforts and our ambition to drive the industry towards more sustainable solutions.

The work with EcoVadis is led by Henric Wahlgren, Sustainability Manager, and Malin Larsson, Quality Consultant. But in order to integrate sustainability into the company's various processes and improve the work, collaboration with large parts of the organisation is required.

"The fact that we have managed to reach Gold level is a clear acknowledgement that all the hard work that all of us in the company put in is paying off. It is proof of a great commitment among our employees. I hope that everyone feels proud of our joint effort, but also encouraged to continue developing the sustainability work," says Henric Wahlgren.

At PacsOn, we find that EcoVadis brings many benefits. On the one hand, it provides the opportunity to evaluate our sustainability work each year based on several different aspects, and get a gap analysis to show where we need to improve. On the other hand, it provides an opportunity to compare how well our company's sustainability work stands up against others in the same industry.

"We see value in being able to present a credible third-party assessment of our sustainability work to our customers and other external stakeholders. Internally, it gives us an annual evaluation and a number of areas for improvement to be able to enhance our work further," Henric goes on.

The 2025 evaluation placed PacsOn within the 97th percentile, earning it a gold medal. The company received high scores within Environment and Health and Safety. The area with the greatest potential for development is Ethics and Sustainable Procurement. As over 99% of our purchases come from companies in the EU, and we believe that the risk of child labour and human rights violations is very small, we have not drawn up any stringent requirements and follow-up systems for these issues. By strengthening the requirements and follow-up, our ambition is to become even better at this in the future.

A sense of responsibility in every decision permeates the companies within OptiGroup

At a time when transparency, responsibility and sustainability are becoming increasingly important, it is not enough just to have policy documents in place. For the companies within OptiGroup, business ethics are about how decisions should be made – every day, in contacts with customers, suppliers and colleagues.

The foundations are OptiGroup's Code of Conduct and Business Practice Policy and a comprehensive training programme.

OptiGroup offers a Group-wide training programme that all employees have access to and are expected to complete. Together, the training courses serve as a compass for the whole organisation – regardless of country, company or role.

Elise Lindstrand, Head of Corporate Governance, Risk and Compliance, has been employed at OptiGroup since February 2024. Her CV includes studies at the University of California, Berkeley and training on the law programme at Lund University. Prior to moving to OptiGroup, she worked at Axis Communications in Lund and Stena AB in Gothenburg.

"Our Code of Conduct serves as a guide for how our employees should act in different situations. It is based on six basic principles that relate to everything from complying with laws and avoiding conflicts of interest to protecting information and reporting suspected violations," says Elise Lindstrand.

"The training is taken once a year by all employees of OptiGroup and its subsidiaries. Before the end of the year, we send out reminders to managers who take responsibility for ensuring that their employees have completed the training. After the turn of the year, we follow up the statistics together with HR, who then report the results to the Ethics Committee."

But six overarching principles are not enough in themselves. That is why OptiGroup also has a Business Practice policy that specifies how business should be conducted in practice. It includes:

- work against corruption and bribery
- fraud prevention
- compliance with competition law

"We've had the same basis for three years now, but it still feels relevant and people take it seriously. I feel that many people really want to do the right thing and that shows in the response," says Elise.

"Basically, it's about building long-term business and employee relationships that are based on trust."

The work on ethics and compliance is not a project with an end-date. It is an ongoing task that evolves in step with the outside world, legislation and the business climate.
For OptiGroup, the goal is clear: to be a reliable partner for customers and suppliers – and a workplace where responsibility and integrity are a natural part of everyday life.

"Ethics and morals are both exciting and important issues. I would like to do even more in the future to have lively discussions that are integrated into the activities as well as more initiatives that are adapted to different professional roles within the Group."

What are the courses about?
"This is an e-learning programme that focuses on the six basic principles and with an emphasis focus on regulatory compliance around corruption, for example. It is a mixture of information and case studies, so-called dilemmas, where you have to decide how to act."

Does everybody complete the training?
"PacsOn is best in class and very diligent in getting everyone involved. Nothing formal happens if someone does not complete the training, but it is valuable for both the company and the individual employee to take it."

Jobbsprånget guarantees the right skills

Jobbsprånget is Sweden's largest internship programme for foreign-born academics.

Elsa Kindgren, who works in HR at PacsOn, sees many advantages to the programme.

"We need the right skills, and one place we find them is Jobbsprånget. The people who come to us are very talented and every time we have recruited from there, we have found the right people," says Elsa.

Jobbsprånget is a four-month programme that connects international expertise with Swedish employers. The aim is to speed up establishment in the labour market, build bridges between cultures and make use of international expertise.

"The people who come to us are fantastically talented. Most of the time, they have lived in Sweden for a few years and from PacsOn's point of view, we have found the right person every time we have had help from the programme," says Elsa.

Rakhi Kumari comes from India, but moved to Sweden six years ago when her husband got a job at Volvo Cars. Rakhi saw it as a good opportunity to come along and also find work in Sweden.

But despite experience as an SAP consultant, both in India and Sweden, it was challenging to get back into the Swedish labour market after a parental break in her career. Until she discovered Jobbsprånget.

"I was accepted in the spring and after completing my internship in September, I was offered a six-month fixed-term position in Project & Master Data Support at PacsOn."

"The best thing about PacsOn is that I've felt welcome since the first day. I really appreciate that it's an open and inclusive workplace where people are very helpful."

> *"The best thing about PacsOn is that I've felt welcome from day one."*
>
> Rakhi Kumari

For PacsOn, the collaboration with Jobbsprånget has meant a lot. Particularly with all the work that is being done for the upcoming business system change.

"It's important for us to have the right person in the right place, but it always works well with Jobbsprånget."

"Through Jobbsprånget, we find qualified candidates, while the programme provides participants with a foothold in the Swedish labour market. Something that we see as an important part of our work for sustainable skills supply."

We take the pulse of our employees

Our "employee pulse" is an important tool for tracking how our employees are doing and how they see their everyday work. It is an important support in our work with both sustainability and business development.

"To achieve our goals, employees need to thrive, feel committed and want to develop together with us," says Ann Fröjd, Head of People & Culture at the PacsOn Group.

When our employees feel happy and involved, this makes for better collaboration, higher quality and a stronger customer focus. With the aid of the "employee pulse", we can pick up signals at an early stage, follow developments over time and take action where needed.

"The pulse system is based on short and recurring questions that we send out regularly to our employees. It gives us a great opportunity for ongoing dialogue with our employees and a good basis for decisions both day to day and strategically over time," says Ann.

The results are used in discussions within the teams and between managers and employees. The focus is on what works well and what we can do even better together – within health and safety, leadership and inclusion. "Keeping it simple", and making small changes over time, gives big changes in the end.

"It's important to us that our employees feel noticed and dare to say what they think. The high response rate shows commitment and makes it possible for us to continue to develop the business together.

By taking the pulse of our employees, we strengthen both day-to-day well-being and our long-term business – for employees, customers and the company as a whole.

"Our success depends on the people who work here."

Ann Fröjd, Head of People & Culture, PacsOn Group

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eNPS 2025

How we strive for employee satisfaction

- Diversity and inclusion are high priorities
- Professional development
- Regular training
- Training in abuse and discrimination for all employees
- Wellness allowance
- Regular heart rate measurments to monitor employees' health and wellbeing
- Regular get-togethers
- Breakfast and coffee at work
- Health checks
- Collective agreements
- Short decision paths and hands-on management
- Bonus programme
- A strong owner who provides stability and security

Our certifications

High demands on both our own operations and our suppliers are an important aspect of our work. Our management systems for quality, environment and health and safety, together with relevant certifications, therefore form a stable basis for systematic improvement work.

Through annual internal and external audits, we follow up on compliance with our policies and guidelines. The audits also help to identify areas for improvement and ensure that the work is developed in line with our set goals.

Environment

All companies within the PacsOn group are environmentally certified according to ISO 14001. We are constantly working to improve and develop our internal environmental work and our expertise in order to offer sustainable end-to-end solutions that reduce any negative impact on the environment, both for our customers and in our own operations.

Quality

All companies within the PacsOn group are quality certified according to ISO 9001. Our quality policy means that every employee delivers goods and services on time and in a way that meets the customer's expectations and needs. It is therefore vital to us that our employees should thrive and be motivated to do a good job.

Health and safety

All companies within the PacsOn Group are certified according to ISO 45001, which is an international standard for occupational health and safety management systems. It helps us with systematic efforts in this area, and lays down requirements for safety, the psychosocial work environment, management commitment and employee participation.

FSC®

All companies are certified by the FSC® (Forest Stewardship Council), the world's largest certification scheme for sustainable forestry.

Forests that are managed responsibly, according to FSC® rules, help protect animal habitats, maintain biodiversity, protect old-growth trees, do not contribute to deforestation, protect indigenous rights, and ensure fair wages and a safe working environment for workers.

FSC
www.fsc.org
FSC® C196484
The mark of responsible forestry

EcoVadis – Gold

PacsOn's sustainability work is evaluated every year by the independent expert organisation EcoVadis. The evaluation system assesses aspects relating to the environment, working conditions, business ethics and sustainable supply chains, and is based on internationally accepted principles for sustainability reporting. 2023 was the first year when we at PacsOn chose to evaluate our work according to the EcoVadis methodology, and in 2024 we went from Bronze to Silver and in 2025 from Silver to Gold. By 2027, the goal is to reach Platinum, which is the highest level.

We have signed Jönköping county's "Sustainability Pledge"

PacsOn is part of Jönköping county's "Sustainability Pledge", in order to network, gain up-to-date and in-depth knowledge and place yet more focus on sustainability as a strategic issue.

We have selected five out of six promises to improve on over the next two years, complemented by various activities that strengthen and develop our work:

- Systematic environmental and climate work
- Climate
- Energy
- Circular economy
- Biodiversity

By actively working with selected promises and activities, our hope is that we can achieve further success. Publicly committing ourselves to live up to high ambitions also acts as an internal carrot to "get the job done". But the great benefit for us as a company is to be able to share and take part in other companies' sustainability work and so develop faster ourselves.

Vi är med i Hållbarhetslöftet

Close customer contact is the best solution

Maintaining a well-run warehouse and ensuring that shipments are handled efficiently is a constant balancing act.

Something that Christel Clarin, Warehouse & Replenishment Manager at PacsOn International, has found the key to:

"Join hands with the customer! Close contacts are the best solution."

However, Christel is clear that PacsOn does not have a patented standard solution for a company to make warehouse management efficient. Rather, efficiency emerges naturally when knowledgeable salespeople and sales support staff, together with warehousing and logistics, find and adapt a solution to the customer's needs.

"This is where the balancing act comes in. Appropriate searches with our suppliers, and frequent contact with customers, mean that we find tailor-made solutions," says Christel.

Smart warehousing and logistics save time and money and are effective – for both sellers and buyers. So what does PacsOn do to make the pieces of the warehouse puzzle fit perfectly?

Christel Clarin mentions six points that all play a major role:

- The right stock levels
- Consolidated purchases
- Resource-efficient work
- The right choice of packaging
- Reliable deliveries
- Continuous improvement

"It doesn't happen by itself, it's a constant process, but at the end of the day, it's about adapting to what customers want. If we do it well, both express deliveries and last-minute solutions will be reduced."

Here it is important and good to have close contact with customers. A customer who is seen and heard feels secure in the knowledge that their goods will be available when they need them – and maybe even the day before.

"A large part of our success is precisely the way in which we adapt to customer needs. A responsibility that we can take on provided we have a good relationship," says Christel.

Smart inventory levels are an important point in the balancing act. Another is optimised transport and efficient logistics.

For example, customised purchases so the right number of packages can be placed on a pallet that fits a particular shipment.

"As we have warehouses all over Sweden, we can serve our customers quickly and efficiently," says Christel.

"And if we have a lot to do and unload in a particular warehouse, we can optimise the workforce according to the workflow. An efficient workplace also benefits the flow out to the customer."

As part of this optimisation, PacsOn chose in the autumn of 2025 to increase the prices for small orders and the limit for free shipping.

"Much as we at PacsOn try to save and reuse materials when we pack goods, we want customers to understand that it will be more efficient and environmentally friendly to combine their orders," says Christel.

"Customers are more than welcome to place orders every day, but that doesn't mean that they automatically have to be shipped the same day. Of course, we want the service to be as good as possible, but maybe it is enough for us to deliver once a week."

Why we adjusted our charges

On 1 November 2025, we chose to adjust the small order fee and the limit for free shipping. We did this to encourage more combined orders and more efficient distribution.

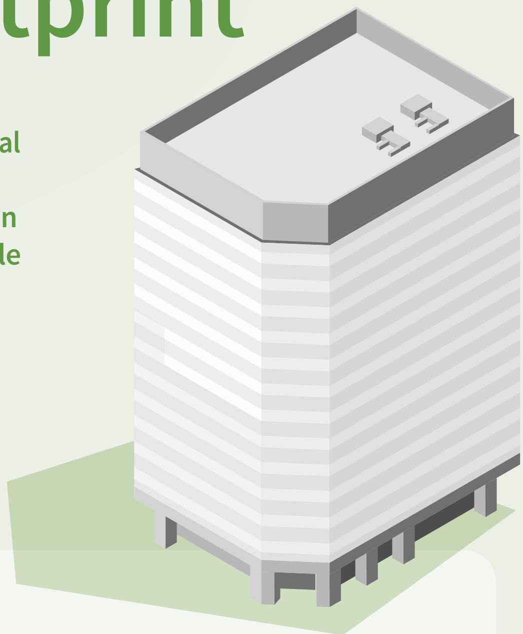
Fewer and larger deliveries automatically mean fewer journeys and hence reduced emissions. Completely in line with our long-term sustainability work.

Combining their orders can also help our customers find a purchasing pattern that suits their business. This is something that we are more than happy to help with.

4.53
CSI value for the PacsOn Group as a whole

At the customer

Close collaboration for a reduced climate footprint



Compared to the products we sell, the environmental impact of our own operations is relatively small. That is why we focus our environmental work on helping our customers find solutions that can reduce their negative climate impact. This work is carried out in close collaboration with the customer, with the aim of contributing to a more sustainable development together.

"With our expertise and that of our suppliers, our customers should always be able to make fact-based and informed choices."

From PacsOn's environmental policy

Our approach

In order to assess how sustainable a product is, you need to look at the big picture. That's why we'd rather talk about sustainable solutions than individual sustainable products.

When we help our customers reduce their climate footprint, we base this on a working method built on four steps:

1 We consider the big picture

Thanks to close and lasting relationships, we get to know our customers and their business in depth. Then we can suggest the solutions that best suit their business. We help reduce their overall climate footprint by choosing the right product and reducing shipments, material consumption and waste. All based on the customer's challenges and needs.

2 The right product for the right purpose

What purpose does the product serve, what conditions will it be exposed to, and what requirements must it meet? To take this into account, we conduct a needs analysis together with the customer, where our experts provide knowledge and advice to help them choose the right product with the right quality for their purpose.

3 We aim for circular flows

For us, eco-labelled products made from recycled materials are the highest priority. We also avoid products that make recycling difficult. We do this because we want to reduce the use of new resources.

4 We measure carbon emissions

With our sustainability tool, we can calculate the environmental impact of our products. This allows us to measure, report and follow up on the changes we make with our customers at the product level.

The sustainability tool saves customers a lot of money

Emil Jönsson, Account Manager at PacsOn Norr

PacsOn's sustainability tool was launched in 2023 to enable us to provide customers with an assessment of the products' CO_2 emissions from production.

Since then, it has been implemented in the sales organisation with great success.

"The tool has an incredible strength that really benefits our customers," says Emil Jönsson, account manager at PacsOn Norr in Östersund.

Being an account manager at PacsOn is as much about being an advisor to your customers. Guiding them towards wise decisions that provide benefits in terms of both costs and sustainability. A key to that work is PacsOn's sustainability tool which has been able to present data on the environmental impact of products and thus guide customers to fact-based and conscious choices since it was launched in 2023.

"Here, credibility is paramount from the start. No one wants to be faced with a crocodile with big jaws, no ears and nothing but sales patter," says Emil.

"I try to get in a teaser that we have a CO_2 solutionin my very first call, and then send it to the customer so they can read about the benefits. This usually leads to a visit."

So what is PacsOn's sustainability tool? You could call it a "classic ace up your sleeve", but it definitely does not need to be hidden away. In short, it generates a win-win-win situation: for the customer, for PacsOn and for our environment.
Emil cites four clear advantages:

- Reduction of the customer's carbon footprint.
- Lower weights on pallets, for example, mean lower shipping costs.
- Improved ergonomics and working conditions thanks to fewer kilograms lifted per day.
- Savings in packaging costs.

"As a salesperson, a lot of the job is about humility and research. To come to a customer and almost act as a project manager to find the best possible solution for the customer's needs."

Emil tells us about a customer who switched from wooden to lightweight collars and thus went from nine kilos to six kilos per unit. Or in other figures: 10 per cent lower freight costs and 30 per cent less CO_2 impact.

Another customer replaced their wooden packaging entirely with a corrugated solution. The reduction in CO_2 came to 380,000 kilos and the cost savings ended up at SEK 391,000 – per year.

"It's about doing your research and then offering smart solutions. In many cases, the customer buys the same packaging or packaging out of habit, because 'we've always done it this way'. That's where we need to come up with proposals that everyone can feel like a winner with."

As a salesperson, you are faced with a tough market. How can you get companies interested in the sustainability tool?

"The right people and the right documentation from us are very important. Many industries and companies now work with environmental budgeting. It can open many doors if the sustainability manager is also invited to an initial meeting, and not just the purchasing manager."

"And here PacsOn is at the forefront. With good research and thanks to our tool, we can present products that benefit both the company's finances and the well-being of their employees while reducing the environmental impact."

Does the tool generate benefits for all your customers, regardless of the size of the company?

"Our big argument is that we can help find savings in terms of freight costs as well as environmental impact and the work environment, so the answer to the question is yes."

"It may be that we hold six months of stock for the customer, with fewer deliveries as a result, or that we replace plastic with paper tape or reduce the thickness of stretch film. Whatever we agree on, even small changes will make a difference."

Our sustainability tool

In 2023, we launched a tool to measure the environmental impact of products and calculate their CO_2 emissions at the production stage. We currently use CO_2 templates based on EcoInvent life cycle data, developed by experts, for products containing more than 90% of one material type. This allows us to compare products, identify actions with the greatest effect and follow developments over time.

The tool also makes it possible to produce unique environmental reports for our customers, which provides valuable support in their sustainability work.

By presenting clear facts, we want to help both ourselves and our customers make better decisions – and ultimately reduce CO_2 emissions.

Pictured: Göran Frindberg, Account Manager at PacsOn, TorBjörn Persson, Purchasing Manager at Emballator and Daniel Björnqvist, Tactical Buyer at Emballator.

Here, sustainability is a natural part of the collaboration

Sustainability is not something that is added afterwards at Emballator Lagan – it is an self-evident and natural part of how the business is done. Even the corrugated boxes that never reach the end customer are covered by the same thinking. Together with PacsOn, FSC®-labelled corrugated cardboard has gone from a question to a standard.

"It was a formalisation of the collaboration. A way to create an even stronger foundation," says Torbjörn Persson, Purchasing Manager at Emballator.

Emballator Lagan develops, produces and markets plastic packaging for food, paints and chemical products in the form of pots and jars. The company is part of the Emballator Group, which has the widest range of packaging solutions in the Nordic region. Along with the facility in Ljungby, it also has a factory in Vittsjö in southern Sweden.

The collaboration between PacsOn and Emballator Lagan has been going on for many years. The companies were previously part of the same group, which laid the foundations for a partnership that has continued to develop ever since. What is seen as a matter of course today is the result of a journey where the relationship has deepened, structures have been put in place and shared ways of working have grown up over time.

As the collaboration developed, sustainability issues also became an increasingly integral part of the dialogue. FSC® was one of the issues that came up early on – but rather as a natural development than a demand from outside.

"A year and a half ago, the material was already FSC® manufactured, but PacsOn lacked the certification. This is now in place, and it strengthens both us and Emballator," says Göran Frindberg, sales representative at PacsOn.

Torbjörn agrees:

"For me, the most important thing is that the material is actually FSC® labelled – not the certificate itself. It is about all parts of the chain being responsible. But we also feel it is important for our suppliers to be certified, as this creates credibility throughout the system."

But in the collaboration, sustainability is about more than what material is used. An equally important part has been to simplify, streamline and work in a more structured way.

"We have worked a lot to reduce the number of packaging variants. It's about using the right solution – not more solutions," says Göran.

This can be anything from return flows of packaging to optimising details such as stretch film. Small changes, but together they make a big difference.

At the same time, the surrounding conditions are crucial for the sustainability work to work from day to day, for example the geographical proximity. With a PacsOn warehouse of just 1.5 kilometres away, deliveries can be made quickly and any issues can be handled immediately.

"There is real value in these tools, definitely."

Torbjörn Persson

"If something happens, it has to be resolved quickly. That flexibility is very valuable," says Torbjörn.

At Emballator, the perspective is even broader. Here, sustainability is not driven by individual initiatives, but part of how the business works in general.

"Circularity is part of our DNA. We have increased the proportion of recycled materials in our products significantly in recent years and are constantly working to reduce our material use," says Torbjörn.

Maria Edqvist Schultz works as a sustainability manager at Emballator and she agrees with Torbjörn. The company's work with its climate footprint, and how it is to be reduced, is a tough but achievable job.

"We conducted a study of our climate footprint in 2022 and set requirements and goals to be climate neutral by 2045 with half the climate footprint per krona of turnover by 2030."

"It's a tough target, but we're on the right track, which drives us on."

For PacsOn, the collaboration also entails a responsibility that extends further than its own delivery. Sustainability is just as much about the whole chain, from the manufacturing company to where the material is sold on from PacsOn.

"If you have good suppliers, they will vouch for the product. We keep track of our subcontractors and ensure that they live up to the requirements," says Göran.

This shared approach also means that the sustainability work is concrete and measurable. The ability to monitor the climate footprints at the item level creates transparency and enables us to make better decisions – together.

"We can measure our footprint on all items. This means that we can constantly develop what we do," says Göran, and is backed up by Torbjörn:

"There is real value in these tools, definitely."

What was once an issue in our collaboration has now become a standard. Not through a single action, but through many steps over time where sustainability has been integrated into both working methods and relationships.

And perhaps that is precisely where the strength lies, that sustainability does not need to be highlighted. It is already a self-evident part of the business.

Emballator's climate strategy

Of Emballator's climate footprint, 85% comes from raw materials; plastic, sheet metal and aluminium. By 2030, Emballator will have halved its climate footprint per krona of turnover by the following means:

Plastic: 30% recycled plastic in the product portfolio, 50% reduced climate footprint per SEK of sales, 100% recyclable products.

Metal: 30% reduced climate footprint per krona of turnover, 100% recyclable products.

Energy: Net-zero emissions from own operations (Scope 1 and 2).

Transport: Net-zero emissions from transport within Emballator's area of responsibility.

Circularity: 5-15% of plastic materials from circular loops (2030 ambition).

Waste and recycling

From waste to resource in a circular flow

Wrapping, packaging and consumables can sometimes be viewed as a necessary evil or even as unnecessary waste. When they are used without a clear purpose, or handled incorrectly, there is a risk of them quickly becoming rubbish that often goes direct to incineration after use.

So it is important for us to work from a perspective where every product is viewed throughout its life cycle – from manufacturing to recycling – with the goal of reducing its overall environmental impact.

To determine whether a product is sustainable or not, we need to consider:

1. What function the product should fulfil, such as protecting, being worn, covering or containing something.
2. What conditions it needs to withstand, such as moisture, impact or use as internal packaging.
3. The quality and design required for the product to fulfil its purpose and withstand the current conditions – without using more materials or resources than necessary.
4. Whether the product can be made from bio-based materials, preferably with an environmental or traceability label, or with a high proportion of recycled materials.
5. Whether the product is recyclable after use.

Point five is at least as important as the one about the origin of the raw material – for several reasons:

- The use of recycled raw materials in existing products is an important prerequisite for a circular economy.
- The design of the product – such as material composition and printing – determines whether it can be recycled in a closed loop or only the materials can be recycled.
- Using recycled raw materials reduces the need to use new natural resources.

Important factors in plastic recycling

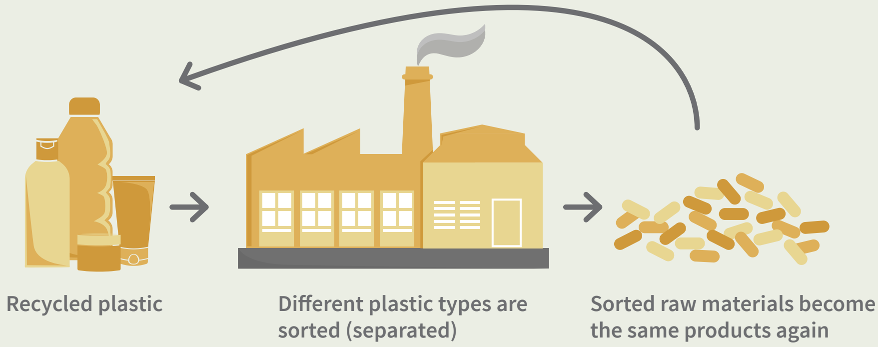
Two factors are important and needed for plastic to be recycled and circulated:

- Products should be made of mono-materials instead of composite materials and should not contain any elements that make recycling difficult, such as dyeing.
- Plastic should be sorted and handled as a recyclable resource and not as waste.

Psst! If we are honest, there is a third factor, which is facilities that can recycle. They exist, but not in sufficient numbers at a European level.

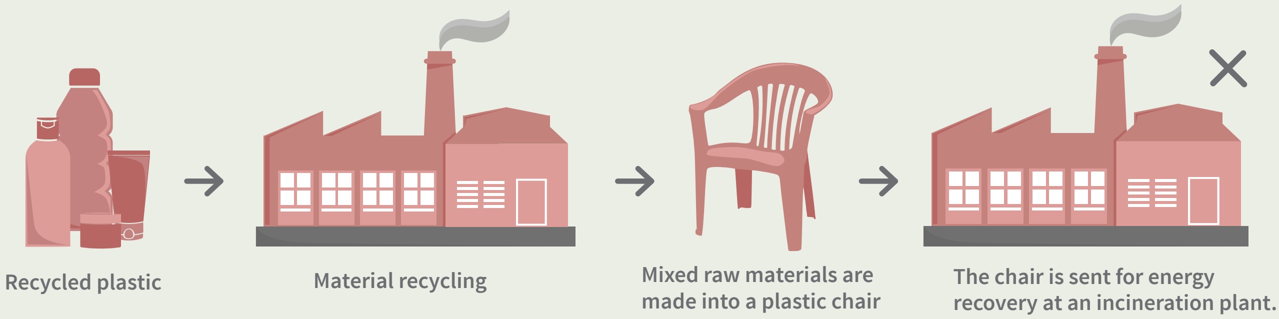
Circular recycling of materials

This is where a product can be recycled into a new product while maintaining quality. The prerequisite is that it should consist of the same type of raw material and that the design should support, rather than complicate, the recycling process.



Linear recycling of materials

By mixing different grades of material, a recycled raw material can be created and used in new products. However, the material mix often means that the new product can no longer be recycled. So when the product has reached the end of its life, it often goes to incineration.



Recycling by material type 2024

The recycling of glass, paper, cardboard, cardboard and corrugated cardboard has taken a leap forward since last year's measurement and is already well above the 2029 target. On the other hand, the recycling rate for plastic, including returnable PET bottles, has dropped to 31% after increasing in last year's measurement. The same applies to returnable cans made of aluminium, but here the percentage is still high in comparison with the total amount for plastic.

Source: SCB, Packaging recycling in Sweden 2024

Share of recycled packaging in 2024 compared to 2022 and 2023*

Material	2022	2023	2024		Target 2029
Glass	86%	85%	98%	↑	**90%**
Plastic including returnable PET bottles	35%	39%	31%	↓	50%
Returnable PET bottles	81%	80%	80%	→	90%
Paper, paperboard, card and corrugated board	78%	81%	99%	↑	**85%**
Ferrous metal (steel)	82%	>70%	65%	↓	70%
Aluminium, including returnable cans	82%	89%	77%	↓	**50%**
Returnable aluminium cans	89%	90%	87%	↓	90%

*The figures are for Sweden as a whole. We use them to assess what proportion of our products is likely to be recycled.

Climate calculation provides greater understanding

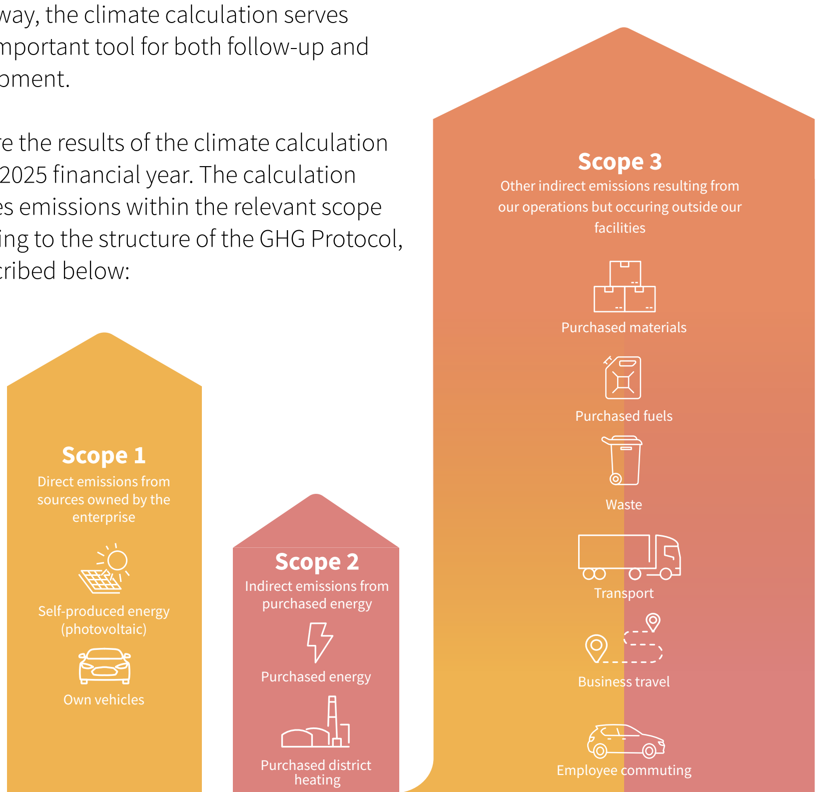
Understanding our own climate impact is an important part of sustainability work. In 2025, the Sustainability Team has supported PacsOn in its work to develop a new climate calculation. This is the third calculation we have made and it helps us to follow developments over time, see where there is the greatest opportunity for improvement and make more informed decisions going forward.

As before, the calculation has been made on the basis of the GHG Protocol, an established standard for mapping, calculating and reporting greenhouse gas emissions. By following this structure, we get a clearer picture of where in the business the climate impact occurs.

Ahead of the 2024 calculation year, the method was updated in some areas. In order to make a fair comparison between the years, the 2023 calculation was also adjusted retrospectively. Between 2024 and 2025, however, the methodology has remained the same, which means that this year's results can be compared with the previous year in a more reliable way. This gives us a better basis for understanding how changes in the business affect our total climate footprint.
The purpose of the climate calculations is to monitor the company's climate impact each year and make the information available to relevant stakeholders. The result, which shows which parts of the business have the greatest impact, thus provides important guidance to the work of prioritising the right measures. In this way, the climate calculation serves as an important tool for both follow-up and development.

Here are the results of the climate calculation for the 2025 financial year. The calculation includes emissions within the relevant scope according to the structure of the GHG Protocol, as described below:

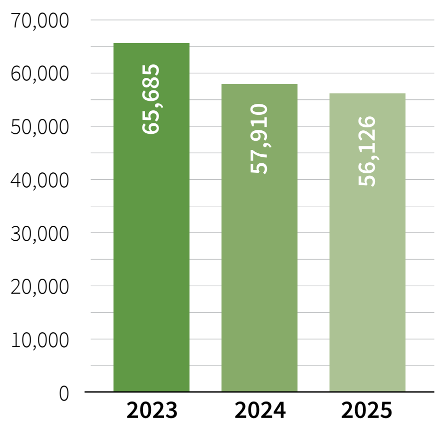
Scope 1:	Direct emissions from sources owned and/or controlled by us, e.g. from our own production of energy and combustion of fuels in our own vehicles.
Scope 2:	Indirect emissions from purchased energy, such as district heating.
Scope 3:	Other indirect emissions resulting from upstream and downstream activities, e.g. from freight transport and purchased materials.



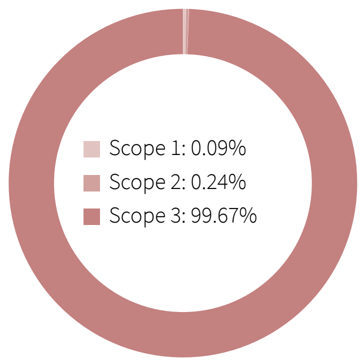
Total emissions

Scope	Tonnes CO_2e 2023	Tonnes CO_2e 2024	Tonnes CO_2e 2025	Change*
Scope 1	217	271	49	-77% ↓
Scope 2	345	67	137	-66% ↓
Scope 3	65,198	57,572	55,940	-14% ↓
Total	**65,685**	**57,910**	**56,126**	**-15%** ↓

*The change refers to 2023–2025



Percentage breakdown of total fossil emissions



Are you curious to know more about our calculations and why the results look the way they do? You can find information about the proportion of biogenic emissions, the breakdown of emissions per sub-scope, and much more, in our separate climate report. Please contact us to learn more.

About the results in 2025

Total emissions have decreased by around 15% compared to the base year 2023 – from 65,685 to 56,126 tonnes of CO_2e. However, the results should be interpreted with some caution as there are still uncertainties in the data.

As before, Scope 3 accounts for the largest share of emissions. The greatest impact comes from purchased goods, which continue to be one of PacsOn's most important focus areas. Although several parts of Scope 3 show clear reductions compared to the base year, the reduction in tonnes is relatively small because purchased goods account for such a large part of total emissions.

The clearest change between 2024 and 2025 can be seen in Scope 1 and Scope 3. This is mainly because PacsOn has significantly reduced the use of fossil fuels and switched to electric power to a greater extent.

Scope 2 emissions, on the other hand, have increased. This is because parts of the purchased electricity are calculated as a Nordic residual mix (non-traceable electricity mix), while the total amount of purchased electricity has increased. A continued focus going forward should therefore on looking at electricity that is not yet certified with origin labelling.

Overall, the results show that PacsOn is making good progress in the climate transition, especially in Scope 1 and 2. To continue to reduce our climate impact, the most important task will be to reduce emissions from purchased goods and continue to make conscious choices together with suppliers and customers.

PPWR and EUDR – two regulations that affect our industry

The EU's Green Deal strategy, and the ambition for the EU to become the world's first climate-neutral region, are the basis for a storm of regulatory changes that have come from the EU in areas such as transparency, reporting, eco-labels and the circular economy.

Two of the regulations have a major impact on PacsOn and our industry: The EU's new regulation on packaging and packaging waste (PPWR) and the Deforestation Regulation (EUDR).

PacsOn takes a holistic approach to the customer's challenges and needs for packaging solutions and consumables, and sees sustainability as a natural part of the business. So it is important for us to keep abreast of the regulations that affect our company, and also our customers and suppliers. We have spent a lot of time participating in various training initiatives and information meetings to increase our knowledge and understanding of what we need to do in the short and long term to live up to the requirements.

However, when it comes to the PPWR and EUDR, this has not been easy, as there have been many twists and turns around interpretations, definitions and which companies should be covered by the legal requirements. On several occasions, the EU has postponed implementation and also changed the requirements.

At PacsOn, we are keen to be a support to our customers and make it as easy as possible for them to live up to the requirements. So it has been important for us to really understand what the new requirements mean so we can pass on this knowledge, both internally to our employees and externally through information and dialogue with our customers. We have also had meetings with several suppliers to ensure that they are aware of the new requirements and to hear what different solutions they have to live up to them.

From a sustainability perspective, the intention behind the PPWR and the EUDR is hard to criticise, as packaging accounts for a significant part of Europe's waste and we need to stop global deforestation. In practice, however, there are a number of obstacles and, above all, it is important that definitions are established, guidelines are developed and that it is clear how compliance with the law will be supervised. There are also some question marks around Europe's recycling infrastructure and whether there is sufficient capacity to manage the material flows required by the PPWR.

There are so many question marks linked to the EUDR that the Commission has been tasked with conducting a simplification review to be presented in 2026. Among other things, it was decided in February 2026 to exempt plastic film (stretch film) and cargo securing straps (package tape) from the most strict reuse requirements in the new regulation. Following cost studies, the Commission has chosen not to require 100 per cent reuse for these materials, which entails an easing for transport packaging.

One advantage of the legislation is that it could remove some rogue actors from the market, but the question is how the rules will be applied in practice and how effective the supervision will be. Many companies will do their best to comply with the rules, but we will certainly see many trying to take shortcuts if supervision is lacking.

In 2026, PacsOn will continue to monitor how the PPWR and EUDR are evolving, strengthen our internal expertise and have a dialogue with our customers and suppliers about solutions to live up to the requirements.

PPWR

The PPWR is the EU's new regulation on packaging and packaging waste that replaces the earlier Packaging Directive. The main aim is to create harmonised legislation in all EU Member States, and it will include tighter requirements for recyclability, the proportion of recycled materials in packaging and requirements for reuse.

The PPWR applies to all companies that manufacture, import or sell packaging within the EU, as well as companies that export to the EU. The regulation will become binding from 12 August 2026. However, some provisions are subject to longer transitional periods and will therefore enter into force later. For example, requirements for labelling on packaging will be introduced in 2028 and requirements for minimum standards for packaging dimensions and empty spaces in packaging will be introduced in 2030.

EUDR

The EU Deforestation Regulation (EUDR) aims to stop trade in products that cause deforestation or forest degradation globally and to reduce the Union's contribution to greenhouse gas emissions and biodiversity loss. The regulation covers seven different agricultural products, including wood, which have an impact on the packaging industry. The company's role in the supply chain determines the requirements to which it is subject, such as whether it needs to have due diligence systems in place and/or submit a due diligence statement.

The EUDR replaces the previous Timber Regulation and will take effect from 30 December 2026 for large and medium-sized enterprises and six months later for small and micro enterprises. The rules may be further amended as the European Commission has been tasked with carrying out a simplification review by 30 April 2026.

Molecular level analyses

For us to comply with PPWR and EUDR, traceability and transparency are important. In 2025, the Dutch company The LCA Center was acquired by OptiGroup.
They carry out research and development in life cycle assessments (LCAs) and "forensic" LCAs, which means that they can analyse packaging at the molecular level to determine what is in it. And when there is an increased focus on traceability in the supply chain and the ability to display a wealth of information about packaging materials, origin, environmental data, etc., it is an advantage for us to have one of the world's most reputable research institutes within the Group.

Goals and future plans

For us at PacsOn, sustainability is not an endpoint, it is a journey in a constantly changing world, where every step forward counts. We believe in a way of working based on continuous improvement, informed decisions and concrete actions. Our strategy is not to rush ahead, but to act in a long-term, methodical manner with a focus on real impact. This is how we create a stable platform for development that will last.

How we set our goals

In formulating our sustainability goals, we base our approach on three fundamental pillars:

- Our owners' vision – our long-term direction and ambition as a company.
- Our customers' needs – what our customers demand and expect from sustainable solutions.
- Developments in our industry – how legislation, research and the market are changing.

By combining these perspectives, we define goals that are realistic, relevant and in line with our role in the packaging industry.

But goals alone are not enough. The important thing is to ask the right questions:

- What does the research say?
- What do we really want to achieve?
- How do we plan to get there – and how quickly do we need to do so?

Only when we have the answers to these questions can we truly evaluate our goals. Are they feasible? Do they make a difference? Are they pushing us in the right direction?

We're on our way – but we're not there yet

We know that genuine sustainability work requires both perseverance and investment. It is about further developing processes, implementing new systems and following up our efforts with facts and transparency. This takes time, but we are determined to keep pushing forward, step by step.

Results and lessons learned in 2025

GOAL	OUTCOME	COMMENTS
QUALITY TARGETS		
CSI 4.5	4.42	Close to the target, but has been affected by reorganisations/mergers during the year.
92% OTIF (delivery precision to customer)	89%	There is an uncertainty in the measurement method due to different business systems. The target will be moved to 2026.
95% delivery precision purchasing	84.5%	Below target. Projects are underway in strategic procurement.
No chemicals containing substances on statutory lists		Projects to phase out products are ongoing.
HEALTH AND SAFETY TARGETS		
85% response rate to "pulse" surveys	82%	The response rate decreased slightly in connection with the change of pulse tool. Previous scores were higher.
eNPS 50	34	The change of pulse tool affected response behaviour and historical levels have been higher.
0% work-related injuries/mental illness	0.125%	Low outcome
ENVIRONMENTAL GOALS		
80% circular and/or bio-based sales packaging	72.2% of sales (84% by weight, but that was not the target)	Measured on turnover and not weight, which makes the materials price-sensitive. Paper products have got cheaper. By weight as a proportion of the total, the figure was 84%.
20% eco-labelled sales	17.9%	The first year using FSC® has brought great progress, but there is a very big difference between the companies in how much FSC material is purchased. From a few per cent to almost half of purchases as FSC®.
100% complete master data, new items	81.6 %	Still great difficulties in capturing complete data on new items. Explained by lack of time and lack of documentation from suppliers. Move to new ERP system will support this goal in the future.
Achieve EcoVadis Gold level	Achieved (97th percentile)	The 97th percentile is a very good result!
100% data from external carriers	95.5%	Very close to reaching our goal and the shortfall is down to a single haulier.
10% lower CO_2 emissions, Scopes 1 and 2 (cf. 2024)	- 27%	- 27% is a very good number! Shows how important the transition towards HVO100 in our trucks' fuel tanks and the shift towards electric cars is in reducing our emissions.

Targets for 2026-2027

Quality targets

1. CSI at least 4.5 for each company *(no individual company below 4.5)*
2. Delivery accuracy to customers (OTIF) 92%
3. Key suppliers will be continuously audited
4. 100% of key suppliers must have an agreement, have signed the CoC and have undergone a supplier assessment
5. 100% of local suppliers (purchases >SEK 500,000/year) must have signed the CoC and have undergone supplier assessment
6. 100% of local suppliers outside the EU must have signed the CoC
7. 80% of chemicals on priority list replaced

Health and safety targets

- The response rate in employee surveys must be at least 85% in all companies
- eNPS greater than or equal to 50 (for the whole Group), no unit lower than 30
- Vision Zero work-related injuries/ work-related mental illness and long-term sickness/total employees
- 100%* must have completed the training in Business Practice

*All salaried employees

Environmental targets

*OptiGroup Target

Sustainable business:

- Sales of bio-based products and recycled plastics should account for at least 70% of sales (SEK)* and/or 85% of the weight
- Sales of FSC® and/or eco-labelled products should represent at least 40% of sales (SEK) and/or 50% of the weight
- Achieve EcoVadis Platinum level

Sustainable suppliers:

- 100% complete, relevant, sustainability master data on articles in SAP
- 100% data basis for CO_2 emissions, external carriers

65%* (81% 2030) of suppliers, calculated by share of Scope 3 emissions, have developed targets according to SBTi

Reduced climate impact:

- Reduced climate impact in Scopes 1 and 2 through 10% reduced emissions compared to the previous year

(-55% compared to 2023 emissions by 2033*)

OptiGroup's long-term sustainability goals

- **70% bio-based and recycled materials**
  We will promote a circular economy by increasing sales of renewable, recycled, compostable and biodegradable products. The goal is for 70% of our product sales to consist of bio-based or recycled materials.
- **100% compliance with our Code of Conduct**
  We work with suppliers who prioritise sustainability, responsibility and transparency. The goal is for all suppliers, both new and existing, to comply with our Code of Conduct.
- **SCOPE 1+2**
  OptiGroup to reduce its CO_2 emissions from buildings through absolute reductions of 54.6% by 2033 (base year 2023).
- **SCOPE 3**
  OptiGroup to ensure that 81% of its suppliers, measured by purchase value, have developed targets according to the Science Based Targets Initiative (SBTi) by 2030.
- **SCOPE 1+2+3**
  Reduce all emissions in absolute terms by 90% by 2050 (base year 2023).

Sustainability – how we work in practice

The sustainability challenge requires a long-term perspective. At PacsOn, we see that real change is rarely achieved through quick fixes or easy shortcuts. Instead, a sustained and long-term commitment is needed.

Going forward, we will continue to develop our work on responsibility in the supply chain. This means, among other things, enhancing the mapping of our suppliers to better identify both risks and opportunities – and manage them in a structured way.

Words followed by action

For us, sustainability is a natural part of our corporate culture and characterises our entire business. We follow developments in the field closely, keep up to date with legislation and work in line with established best practice. In this way, we ensure that our sustainability work continues to be both relevant and effective.

» Responsibilities and structure

OptiGroup has a group-wide sustainability framework that forms the basis for its work and clarifies the expectations that apply. To further strengthen and adapt our sustainability work, we have also developed our own strategy. This allows us to develop our work further and work more in-depth towards our priority areas, which is crucial to achieving our vision and goals.

The overall responsibility for the sustainability work rests with our CEO, while the Group's sustainability manager leads and coordinates the work within the organisation. At the same time, each company is responsible for formulating, implementing and following up on its own goals, measures and action plans.

» Strategy and direction

Sustainability is so much more than words in a document for us. It is a clear guide to how we make decisions and develop our business. With the help of policies and concrete goals, we integrate sustainability into all parts of the organisation and into our day-to-day work.

» Monitoring and control

Through internal controls and regular evaluations, we follow up our sustainability work to ensure that our efforts are yielding results.
The work includes employee surveys, supplier assessments and other analyses that help us identify areas for improvement and develop the work further in the right direction.

» Documents, Code of Conduct and policies

The basis for our sustainability work consists of clear guidelines and internationally established principles. The most important steering documents in the work are:

- Sustainability policy
- Ethical business policy
- Environmental policy
- Health and safety policy

In addition to our own policies, we also draw support from established global frameworks, such as the UN Global Compact and the UN Guiding Principles on Business and Human Rights. Through a structured approach, we strive to contribute to a positive development for both society and the environment, while continuing to develop our business.

About our sustainability report

This report is a way for us to show our commitment to sustainability issues. It has not been produced to meet a legal requirement, but to describe in a clear and inspiring way how we work with sustainability and circularity in our industry.

This is our third report, and it includes data and information for 2025. For more information about how PacsOn and our parent company OptiGroup work with sustainability, you can scan the QR code here.

The art of “hurrying slowly”

Few people can be unaware that our planet is under great pressure due to human activity. Climate change, waste dumping both in the sea and on land, loss of biodiversity and water shortages are just a few examples of problems that all lead to negative consequences for us humans and other lives.

More and more reports and research findings are pointing out how important it is for us to do something about climate change, and fast! But as in all developments, “fast”, i.e. time, has to seen in relation to two other aspects: quality and money.

When I worked in the furniture industry at the beginning of my career, my boss at the time, the environmental and quality manager, used to say “out of time, quality and money, you can only choose two”.

- Fast and cheap gives low quality
- High quality and cheap will not go fast
- High quality and fast won’t be cheap

The same mindset can be applied to many of the solutions, laws and regulations linked to sustainability that have come in recent years. The EU has wanted to act quickly, which has resulted in poorly drafted legislative proposals. Some examples are the Deforestation Regulation (EUDR), the Packaging Waste Directive (PPWR) and the Reporting Directive (CSRD), all of which have undergone extensive regulatory simplifications and have been postponed on several occasions.

The fact that this simplification of the rules and “watering down” has taken place for several of the laws that have come from the EU is interpreted by some as meaning that sustainability work has been left behind. I think it is rather a matter of poorly drafted and, in some cases, somewhat unrealistic laws with questionable effect, have actually taught us a lesson.

> *High-quality and cheap will not go fast.”*
>
> Henric Wahlgren

I agree that there has been a need for regulation, so the problem is not the aim of the legislative proposals. The problem is how this aim has then turned into a convoluted legislative proposal that entails a great administrative burden for many companies and difficulties for control bodies to follow up.

Brigitte Pircher, associate professor of political science at Södertörn University, who researches on the EU’s regulatory governance and administrative capacity, believes that “the problem is not primarily the amount of rules, but how they are designed and implemented”, and that in discussions about changed regulations, we tend to “confuse regulatory simplification, deregulation and better implementation”.

Brigitte Pircher distinguishes between three dimensions: regulatory simplification that means clearer rules and less double-reporting, deregulation, i.e. the complete removal of rules, and better implementation through more efficient implementation without lowering the level of ambition.

“These three parts need to be discussed more rationally. Instead, we have a heated debate about deregulation.” *

The difficult thing for those of us who have to work in accordance with these laws, which are constantly changing, is the lack of predictability and continuity.

If there is one thing that we humans like, it is predictability. By being able to plan and predict in a decent way what will happen, we can ensure a high level of quality. A landscape where laws and regulations are withdrawn, reworked and changed at a rapid pace creates uncertainty, which is something we have seen in many companies in recent years.

That is why we at PacsOn have familiarised ourselves with the legal requirements and followed all the twists and turns so we can help our customers and suppliers to be as smart as possible under these uncertain conditions. Now that OptiGroup has acquired The LCA Center – one of the world’s most advanced testing labs for packaging – those of us at PacsOn are in a position to act even more quickly. Their expertise and ability to test materials create an incredible strength that few others can match.

It is a fact that our planet is under great pressure due to human activity, and it is necessary for us to do something fast. But too fast can do more harm than good. “Hurrying slowly” means that as many people as possible can have time to develop and contribute.

Working to ensure that we at PacsOn deliver what customers need, with high quality and the facts behind us, so to speak, means that we are actually forced to hurry slowly. Because, as I said, high-quality and cheap will not be fast.

Henric Wahlgren
Sustainability Manager, PacsOn

*Aktuell Hållbarhet, 10 April 2026

Sustainability reporting

* New for 2023 ** New for 2024 *** New for 2025

General	2023	2024	2025	Note
Sales				
Net sales, MEUR	153	140.6	137.2	
cNPS	52	55	51	
eNPS	52	50	34	
eNPS response rate, per cent	82%	80%	82%	
Suppliers (T1) for resale goods (suppliers with a purchase value > SEK 500,000/year)				
Number of new suppliers during the year	0	3	0	
Number of new suppliers during the year who signed the Supplier Code of Conduct	0	2	0	
Number of suppliers in low-risk countries	182	325	164	*
Number of suppliers from medium/high-risk countries	0	0	1	*
Number of suppliers from low-risk countries who comply with the CoC	182	242	152	*
Number of suppliers from medium/high-risk countries who comply with the CoC	0	0	1	*
Percentage of suppliers complying with the CoC	100%	74%	93%	*
Percentage purchase value of suppliers who comply with the CoC	100%	83%	98%	*
Percentage of suppliers in low-risk countries	100%	100%	99%	*
Percentage purchase value, suppliers in low-risk countries	100%	100%	99.9%	*
Number of supplier audits conducted by third parties	0	0	0	*
Number of documented supplier assessments according to ESG data from compliance databases for suppliers in medium/high-risk countries	-	-	0	***
Number of reported cases of forced labour	0	0	0	
Number of reported cases of child labour	0	0	0	
Number of reported cases of serious deficiencies in health/safety	0	0	0	
Number of reported cases of serious deficiencies in environmental protection	0	0	0	
Products and materials				
Sales of bio-based materials (kg)	45,567,360.19	43,826,749.97	42,378,716	
Sales of plastic-based materials not suitable for recycling (kg)	830,633	435,822	674,046	
Sales of plastic-based materials adapted for recycling (kg)	8,425,685	7,424,935	2,603,995	
Sales of other materials (kg)	5,943,500.92	3,682,240.18	3,470,280	
TOTAL sales of products (kg)	60,767,179.11	55,369,747.15	49,127,037	
Raw materials used in sold products:				

** New for 2024 *** New for 2025

General (cont.)	2023	2024	2025	Note
Recycled bio-based material (kg)	21,572,300	20,963,700	29,768,992	
Recycled plastic (kg)	1,094,088	996,993	697,406	
Sales of bio-based material as a % of the total	75%	79%	86%	
Sales of recycled materials as a % of the total	37%	40%	62%	
Sales of plastic-based materials where alternative materials are available (MEUR)	€29.29	€4.44	€3.05	
Sales of plastic-based materials where no better alternatives exist (MEUR)	-	€18.93	€22.18	
Sales of other materials (MEUR)	-	€79.63	€37.00	
Sales of eco-labelled products (kg), e.g. Nordic Swan, Good Environmental Choice, cradle to cradle, FSC®	3,490,386.64	3,306,915.25	9,121,478	
Sales of FSC® products (kg)	280,083.61	163,758.38	13,732,587	
Sales of eco-labelled products (MEUR), e.g. Nordic Swan, Good Environmental Choice, cradle to cradle, FSC®	€12.70	€14.21	€24.54	
Sales of FSC® products (MEUR)	€8.12	€0.70	€35.75	

Scope 1 – Direct energy and CO_2 emissions	2023	2024	2025	Note
Total energy produced on-site in kWh.	228,997	268,730	343,128	
Use energy in buildings				
Energy produced on-site from renewable sources in kWh (solar panels)	118,462	268,730	343,128	
Energy from oil, kWh	0	0	0	
Energy from gas, kWh	0	0	0	
Company cars				
Energy from diesel, litres	22,997.99	30,488.57	6,141	
Energy from biodiesel (HVO100), litres	0	5,591	0	
Energy from petrol, litres	29,227.83	26,431.43	1,815	
Energy from electricity (kWh)	8,931	32,637.32	0	
Energy from hybrid cars (kWh)	97,568	118,356.5	0	
Own trucks				
Energy from diesel, litres	36,956.91	54,828.32	4,476.86	
Energy from biodiesel (HVO100), litres	124,530.01	132,441	50,938.7	
Energy from petrol, litres	-	-	8,541.64	***
Company cars/trucks				
Number of diesel cars (M1, N1)	-	26	8	**
Number of petrol cars (M1, N1)	-	3	2	**
Number of pure electric cars (M1, N1)	-	26	49	**
Number of plug-in/hybrid cars (M1, N1)	-	22	16	**
Number of petrol/diesel trucks N3	-	12	12	**

* New for 2023 ** New for 2024 *** New for 2025

Scope 2 – Indirect energy and CO_2 emissions	2023	2024	2025	Note
Electricity consumption, kWh				
Energy from electricity via the regular electricity grid, kWh	2,494,972	0	95,138	
Energy from certified green source, kWh	724,588	2,242,552	2,432,445	
Heating, kWh				
Regular heating, kWh	3,355,853	1,030,275	1,333,124	
100% green heating, kWh	0	2,250,094	2,064,917	

Scope 3 – Emissions from purchased goods and services	2023	2024	2025	Note
Purchase of goods				
Total purchases of goods for sale, MEUR	-	94.59	95.97	*
Total CO_2 emissions from purchased goods, tonnes	60,156	57,751	54,793.60	
CO_2 emissions coverage for purchased goods as a percentage of sales	84.9%	96.3%	97.9%	
Number of suppliers (> SEK 500,000/year) who comply with/participate in SBTi	0	0	48	
Purchases from suppliers (> SEK 500,000/year) who comply with/participate in SBTi, MEUR	0	0	36.4	
CO_2 emissions from suppliers who comply with/participate in SBTI, tonnes	0	0	18,813.90	
Purchase of transport services				
Total number of carriers for transport from warehouse to customer	23	20	13	
Total outgoing freight costs, MEUR	6,985	6.15	3.77	
Number of carriers providing reports on emissions data	13	14	10	
Freight costs from freight forwarders providing emission data reports, (MEUR)	3,794	5.66	3.6	
Outsourced transport – weight (tonnes)	25,675	61680.10	23,361	
Outsourced transport, tonnes*km/shipment	14,733,260	25,088,287.03	16,810,110	
Outsourced transport CO_2e, kg	1,458,184	1,084,647	708,324	
Waste management: Recycling				
Paper, recycled, kg	36,180	36,282	30,669	*
Plastic, recycled, kg	3,493	5,546	10,292	*
Metal, recycled, kg	3,330	1,034	760	*
Wood, recycled, kg	0	12,210	8,631	*
Textiles, recycled, kg	0	0	0.00	*
Glass, recycled, kg	0	75	20.00	*
Electrical waste, recycled, kg	0	2,235	251	*
Mixed waste, recycled, kg	9,526	30,603	12,105	*
Compost, kg	0	347	0.00	*
Hazardous waste, recycled, kg	76,297	3,445	670	*

* New for 2023 ** New for 2024 *** New for 2025

Scope 3 – Emissions from purchased goods and services continued.	2023	2024	2025	Note
Waste: Not recycled				
Combustible for energy recovery, kg	30,594	16,780	12,186	*
Combustible, no energy recovery, kg	11,986	0	0	*
Remaining waste to landfill, kg	0	0	2,420	*
Hazardous waste, combustible, kg	0	0	2,300	*
Hazardous waste to landfill, kg	0	1,814	0	*
Hazardous waste handled in other ways by a professional supplier, kg	1,676	2,037	0	*
Emissions from business travel				
Air travel, domestic, pkm	12,157	44,212	54,084	*
Air travel, international, pkm	19,018	35,645	40,934	*
Train travel, pkm	4,365	1,587	42,106	*
Business trips by private car, petrol/diesel, km	798,024	18,715	30,333	*
Business trips by private car, electric, km	160,762	0	30,333	*
Emissions from commuting				
Total CO_2 emissions from transport to and from work, CO_2e, tonnes	-	113.14	68.43	**

Employees	2023	2024	2025	Note
Women aged <30, (full-time employees)	6	5.0	7	
Women aged 30-50 (full-time employees)	32.5	32.2	33	
Women aged over 50 (full-time employees)	32.4	32.2	32	
Men aged <30, (full-time employees)	13.8	11.9	7	
Men aged 30-50 (full-time employees)	61.3	58.8	57	
Men aged >50 (full-time employees)	70.8	68.5	70	
Women with departmental/management responsibility (full-time employees)	-	10	9	**
Men with departmental/management responsibility (full-time employees)	-	23	23	**
Number of women with departmental/management responsibility who report to the MD/are on the management team (full-time employees)	4	5	9	*
Number of men with departmental/management responsibility who are/ report to the MD/are on the management team (full-time employees)	11	12	20	*
Number of terminated employment contracts, women	7.3	3.5	1	*
Number of terminated employment contracts, men	21.2	9.8	13	*
Average number of female employees	70.6	69.4	70.5	
Average number of male employees	145.7	139.2	132.5	
TOTAL number of employees	216.4	208.6	207	
Number of permanent employees, women	60.9	71.3	69	*
Number of fixed-term employees, women	2.3	0.9	2	*

* New for 2023 ** New for 2024 *** New for 2025

Employees (cont.)	2023	2024	2025	Note
Number of permanent employees, men	148.2	138.8	106	*
Number of fixed-term employees, men	5.5	5.6	4	*
Number of full-time workers, women	69.9	67.6	69	*
Number of part-time workers, women	5.3	4.7	3	*
Number of full-time employees, men	144.8	138.8	130	*
Number of part-time workers, men	8.8	5.5	5	*
Number of non-employees in the line organisation who carry out assignments on behalf of PacsOn/OptiGroup, e.g. consultants/agents	0	1	5	*
Number of employees covered by social protection (e.g. in case of injury, parental leave, etc.)	216.4	208.6	207	
Number of employees not covered by social protection	0	0	0	
Number of employees covered by collective agreements	216.4	208.6	203	
Number of employees not covered by collective agreements	0	5	4	
Number of employees earning less than a living wage	0	0	0	
Number of employees earning more than a living wage	216.4	208.6	207	
Number of employees entitled to parental leave, women	-	-	72	***
Number of employees entitled to parental leave, men	-	-	135	***
Number on parental leave in 2025, women	-	-	15	***
Number on parental leave in 2025, men	-	-	15	***
Unadjusted gender gap – “unadjusted average gross hourly earnings” (EUR), men	-	-	22.1	***
Unadjusted gender gap – “unadjusted average gross hourly earnings” (EUR), women	-	-	23.4	***
Median annual total compensation for all employees (EUR)			43,439	***
Number of employees who have had performance appraisals, women	70	68	63	
Number of employees who have had performance appraisals, men	144	138	131	
Number of hours of professional development, women	-	668.5	517	**
Number of hours of professional development, men	-	844.5	582	**
Theoretical hours worked	434,187	414,410.8	339,491	
Actual hours worked	385,603	367,899.3	296,542	
Number of employees covered by the ISO 45001 management system	216.4	208.6	207	
Number of non-employees covered by the ISO 45001 management system	0	0	0	
Number of work-related deaths among employees	0	0	0	

* New for 2023 ** New for 2024 *** New for 2025

Employees (cont.)	2023	2024	2025	Note
Number of work-related deaths among non-employees	0	0	0	
Number of deaths of other workers	0	0	0	
Number of accidents to employees in the workplace without loss of working hours	11	7	1	*
Number of accidents to employees in the workplace with loss of working hours	0	2	1	*
Number of accidents to non-employees without loss of working hours	0	1	0	*
Number of accidents to non-employees with loss of working hours	0	0	0	*
Number of employees affected by work-related illness/ill health (stress, burnout)	0	1	1	*
Employee sickness absence, hours	47,804	13,144	8,014.2	*
Employee absence due to accidents, hours	846	1231	210	*
Employee absence due to other ill-health, hours (stress, burnout)	0	80	193.6	*
Number of whistleblower cases	0	0	0	
Number of serious discrimination cases	0	0	0	
Number of documented discrimination cases	0	0	0	
Number of ongoing discrimination cases	0	0	0	
Number of serious human rights violations	0	0	0	
Fines/compensation arising from human rights cases (MEUR)	0	0	0	
Code of Conduct – Number of people trained	179	144	145	*
Anti-bribery and corruption – Number of people trained	0	0	12	*
Competition law – Number of people trained	0	0	7	*
Responsible purchasing – Number of people trained	0	0	1	*
Number of judgments for violations of anti-corruption and anti-bribery laws	0	0	0	
Fines/compensation arising from violations of the above (MEUR)	0	0	0	
Number of legal proceedings due to late payments	0	0	0	

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