



Table of Contents

1. Comments from our CEO	3
2. The year in brief	4
3. About the company Our subsidiaries	
4. Sustainability at Rototilt	7
5. Our key sustainability issues	8
6. Impact on the environment	
7. Economic sustainability	11
8. Social sustainability and social responsibility	13
9. Our role as employer	14
0. GRI Index	15

3

1. Comments from our CEO

Sustainable transition through technological advances

2024 has been an eventful year for Rototilt – both globally and locally. With the vision, Rototilt® on every excavator, we continue to develop products that combine innovation and sustainability. Our commitment is clear: by listening to users and focusing on smart product development, we create the conditions for both growth and a more sustainable future.

During the year, we took a big step forward by introducing a fifth overarching goal - Climate Responsibility. The goal is based on science-based methods and clear metrics to reduce our climate impact and strengthen our sustainability efforts. The climate goal complements our other goals: Reliable Processes, Market Driven, Profit Oriented and Great Place to Work - together they form a sustainability compass that permeates the entire business.

Technological development and sustainability go hand in hand for us. Our RC series is a clear example of how innovation can reduce our carbon footprint. Smart hydraulics and optimized functions help create more energy-efficient work processes. Simultaneously, we continue to improve our existing products through dedicated software development.

Our global expansion has also continued. During the year we established a subsidiary in Belgium and initiated partnerships to expand distribution in new markets in Europe and Asia. At the same time, we strengthened our position in the US market, a region with great potential for our products. To meet the growing demand, Rototilt is investing in more dealers and a stronger service network. Everything to provide customers with even better support and service that is adapted to local markets. This allows us to quickly assist customers and ensure optimal operating time.

Sustainability is not just about the products we supply,

but also how they are made. At the production facility in Vindeln, we are investing in fossil-free energy and energy efficiency. The newly built robotic welding facility is equipped with an energy recovery system, where the excess heat is used to heat other parts of the factory. We also work actively to minimize the use of chemicals and other hazardous substances.

Rototilt has a strong commitment to the local community. Among other things, we are involved in educational partnerships to inspire young people's interest in technology and showcase career opportunities in the industry. As one of Vindeln's largest employers, we see it as our responsibility to contribute to a vibrant community with qualified jobs.

From Vindeln out to the world – our sustainability work extends across the entire business and includes environmental, social and financial goals. Together, we are building a future where innovation and sustainability go hand in hand, where every decision we make makes a difference – for our employees, our customers and our planet.





Anders Jonsson, CEO Rototilt Group AB



2. The year in brief

In 2024, we took important steps forward – both in the development of the production facility in Vindeln and through progress in our international markets. The multi-million SEK investment in the factory expansion and a state-of-the-art robotic welding facility allows us to recover excess heat in a smart and sustainable way – while streamlining processes. We have increased the share of electric cars in our fleet, which also reduces our carbon footprint. We are proud that our sponsorship collaborations – including with local skiing champion Jonna Sundling – have garnered strong recognition. At the same time, we have continued our systematic work improving the work environment and HR to strengthen well-being and commitment at the organization.

Globally, we have continued to expand, with a newly established subsidiary in Belgium and new distributors in Europe and Asia. Overall, we can confirm that 2024 ended with good profitability and several important initiatives for our sustainable growth. During the year, we established a new overall goal: Climate responsibility. The aim is to reduce our climate impact linked to both our products and throughout the value chain, from product development and manufacturing to use and recycling. The new goal complements our previously established goals, while clarifying our commitment to long-term sustainable development.

Summary and highlights from 2024

Investments

- Expansion of the Vindeln factory by 389 m².
- Inauguration of new state-of-theart robotic welding facility.

Global expansion

- Establishment of a new subsidiary in Belgium.
- New distributors in Portugal,
 Czech Republic and Romania.

Sponsoring partnerships

- World Cup and Olympic medalist in cross-country skiing, Jonna Sundling.
- Björklöven ice hockey club.

Key performance indicators, environment	2024	Cf. previous year
Number of employees, FTE	251	-5.6%
Environmental responsibility		
Electricity consumption, MWh/metr. ton prod.	0.9	+40.6%
Climate impact, scope 1+2, Rototilt Group AB Sweden, kg CO₂e/metr. ton prod.	2	-92%
Climate impact, transports, kg CO₂e/metr. ton prod.	455	+36.6%
Water consumption, m³/metr. ton prod.	1.2	+71.4%
Hazardous waste, kg/metr. ton prod.	49	+36.1%
Proportion of suppliers with environmental certification, %	66%	-6%
Social responsibility		
Attendance rate, %	96	0
Work-related accidents, per employee	0.10	+59.4%
Proportion of women among all employees, %	25	+8.7%
Proportion of employees undergoing standardized introductory training, %	100	1
Proportion of buyers receiving training regarding the risk of corruption in the supply chain, %	100	10000



3. About the company

We are a family-owned company and one of the world's largest manufacturers of tiltrotators. Our proud origins are in Vindeln, and we have the world as our workplace. Our factory and development department is located in Vindeln. Sales, service, support and spare parts are supplied by our subsidiaries and distributors. Our passion and driving force is not only to change the functions of an excavator, but also to change and improve our customers' overall experience and provide clear added value. Our success is based on targeted product development with the focus on the excavator operator. It all started with the world's first tiltrotator back in 1986, which was given the name Rototilt. We now offer smart product solutions for machine coupler systems, tiltrotators, work tools, control systems and joysticks, which increase excavator efficiency and

overall economy, as well as improve safety and the working environment at the workplace.

Our overall goals as the basis for a sustainable **business**

Our strategy for long-term sustainability and business development includes five overarching goals that provide focus and direction: Great Place to Work, Reliable Processes, Market Driven, Profit Oriented and Climate Responsible. These goals clarify the Group's common direction and reflect our ambitions in terms of social, environmental and financial sustainability. By guiding our day-to-day work, these goals contribute to common understanding, stronger accountability and increased effectiveness, both internally and externally.

Our values

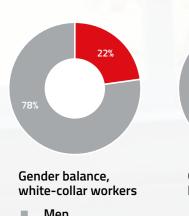
The promise that we strive to fulfill every day, both to external and internal stakeholders, is based on our four cornerstones: Precision, Commitment, Added Value and Professionalism. Rototilt has a strong belief in the future and wants to grow and develop by harnessing people's potential. Diversity and equality are strengths that contribute to efficiency, profitability and job satisfaction. We are a workplace that promotes openness, participation and development – and all this is possible when we do it together.

Family-owned Rototilt in Vindeln is one of the world's largest manufacturers of tiltrotators, with the whole world as its field of operation.

Rototilt on every excavator



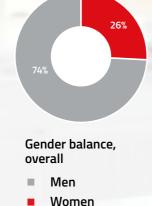
Rototilt with heart



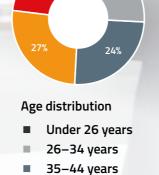
Women



Women







45-55 years Over 55 years



Our subsidiaries

Our base is located in Vindeln, and as an international company, we have subsidiaries in Finland, Norway, Germany, Canada, France, the United Kingdom, the Netherlands and Belgium. Our subsidiaries are close to our customers, with local sales offices that also offer fast service and specialized expertise linked to our products, in Canada we also offer tiltrotator assembly. Together, we are all cultural ambassadors of the values that create the experience of the Rototilt brand.

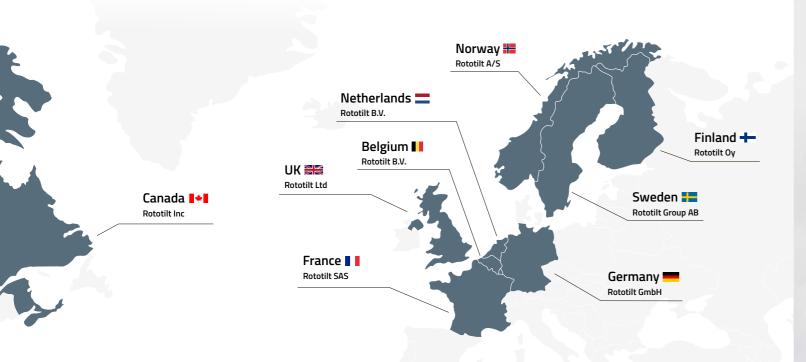
Our market

Our products are sold on construction machinery markets in Sweden, the other Nordic countries, France, the United Kingdom, Germany, North America and Oceania – a total of some 40 countries. Our customers include manufacturers of construction machinery, OEMs (Original Equipment Manufacturers) and dealer

OEDs (Original Equipment Distributors). Establishing progressive and long-term partnerships with OEMs and OEDs is part of being sustainable and profitable in the long term.

Our offer

We meet customers' increasing demands for flexibility and efficiency by offering tiltrotators, machine couplers, work tools, joysticks, control systems and spare parts on a global market. By offering smart product solutions, we meet our users' high demands for quality, function, safety and overall economy. Through our app, we offer our customers and end-users remote support, troubleshooting and updates without having to travel, enabling both faster support and a lower carbon footprint.





4. Sustainability at Rototilt

Sustainability management

Our board of directors has overall responsibility for the company's sustainability work. The CEO has operational responsibility and the work is driven and coordinated by the Head of HR and Sustainability and the Sustainability Lead. The company's management team is responsible for overall strategies, goals and actions as well as following-up. The basic principle for the work is to act preventively as much as possible and to apply the precautionary principle. All employees have their own responsibility to contribute actively to the sustainability work.

Follow-up and reporting

Sustainability information with respect to personal safety, environmental and property damage, as well as the reporting of other sustainability-related data, takes place in the company's system in accordance with predetermined methods and guidelines. Rototilt has a management system for quality, the outdoor environment and the working environment, which describes the method for working – ranging from policies and guidelines to procedures and work instructions. The management system is certified in accordance with ISO 9001, ISO 14001 and ISO 45001, and satisfies the stipulated requirements and regulations.

Rototilt and Agenda 2030

By building on our strategy for sustainable growth and working actively with both customers and partners, we at Rototilt are contributing to at least seven of the UN's global goals in Agenda 2030. It includes areas such as 5. Gender equality, 8. Decent work and economic growth, 9. Sustainable industry, innovations and infrastructure and 12. Responsible consumption and production. Our ambition is to continue to be a positive force for societal progress by making long-term sustainable decisions – for people, the environment and future generations.

Part of a circular economy

An important part of this is our commitment to a circular economy, where resources are both used efficiently and recycled as much as possible. By thinking circularly already in the development phase and prioritizing lifespan, reparability and resource efficiency, we reduce our environmental impact and strengthen the sustainability of both our products and processes. Our production facility in Vindeln is powered by fossil-free energy, where the main heat source is district heating coming from local biofuel. Our newly built robotic welding plant is equipped with an advanced energy recovery system. The heat from the welding process is recovered via the ventilation system, reducing both energy use and our carbon footprint.



5. Our key sustainability issues

In order to identify and prioritize the sustainability issues of most interest to our business, we engage in dialog with our stakeholders. In 2024, we carried out a double materiality analysis, combining internal workshops, surveys and in-depth interviews with representatives from our main stakeholder groups. The aim was to get a holistic view of both impacts and risks, and to identify the issues that are critical to our sustainability management.

Stakeholders involved in the analysis included owners, board of directors, employees, customers, suppliers, governmental authorities, auditors, local youth, the local community and business partners. The questions covered environmental, social and business-ethics aspects of our activities. The results showed that the

following areas are particularly significant from an impact and risk perspective: climate change, pollution, circular economy and working conditions in the value chain. In addition, the importance of supply chain transparency, energy efficiency and occupational health and safety were highlighted as priority areas for improvement. Several topics were also identified as positively essential, such as climate change, our workforce, and impacts on communities, consumers and end users. In summary, it provided a good overall picture of which sustainability issues involve both risks and opportunities for development in order to strengthen the long-term value creation of the business. The materiality analysis strengthens our strategic direction by ensuring that our priorities are anchored in both our stakeholders' expectations and our own business model.

The materiality analysis strengthens our strategic sustainability work by ensuring that our priorities are anchored in both our stakeholders' expectations and our own business model.



Question	Stakeholder	Work on the issue
Climate change	Customers, suppliers, governmental authorities, employees.	Climate targets, GHG protocol measurement, policies and strategies. Working on energy efficiency and heat recovery in production.
Pollution	Authorities, suppliers, society.	Freight and travel policy, waste management, ISO 14001, REACH, systematic work.
Circular economy	Suppliers, employees, society.	For example, we reuse and regrind tools, design for longer lifespans and work with circular flows in terms of waste, product development and production.
Employees in the value chain	Suppliers, employees, society.	Evaluating and setting requirements for working conditions in the value chain. Collaborating with trade unions. Training and dialog on fair working conditions.
Affected communities	Society, politicians, young people in the municipality.	Working with local stakeholders and young people. Participating in development initiatives and community engagement. Having a positive impact through a local presence.
Consumers and end users	Customers, dealers, end users.	Developing products that are safe and effective to use. CE marking and customer feedback are the basis for development. Following up on incidents and improving.
Job satisfaction	Employees within the Rototilt Group, suppliers, politicians, dealers/importers.	The confidence index is measured annually among our employees and followed up with activities. Professional development, generous fitness benefits, external networks, systematic collaboration with schools, job fairs, study visits and internships are strategic activities that have been carried out to make Rototilt attractive as a future workplace.
Customer satisfaction	Employees within the Rototilt Group, suppliers, politicians, dealers/importers.	Customer satisfaction is measured in surveys with regard to quality, complaints and delivery reliability. Risks associated with customer satisfaction are analyzed and monitored regularly. Surveys are conducted with both dealers and end customers.
Health and safety of staff	Employees within the Rototilt Group, suppliers, politicians, dealers/importers.	We have a direct impact on, and a statutory responsibility for, our employees' working environment in production, field work and office work. This applies in both the physical and the psychosocial working environment. We continually identify risks and carry out preventative work. We have procedures, crisis management, individuals trained in first aid and defibrillators so that we are able to act quickly in the event of an accident, etc.
Preventing human rights violations	Employees within the Rototilt Group, suppliers, politicians, dealers/importers.	Risk assessments are carried out throughout the supply chain. To ensure that our suppliers act ethically and responsibly towards their employees, we scrutinize new customers, carry out supplier audits and impose strict demands.
End-use security	Employees within the Rototilt Group, suppliers, politicians, dealers/importers.	Product development is performed through smarter, more inclusive and safer usage. By performing risk assessments and using CE markings, we reduce the occurrence of accidents and ill health during the end use of our products. Incidents are measured and followed up on regularly.
Anti-corruption work	Employees within the Rototilt Group, suppliers, politicians, dealers/importers.	Regulated by means of compliance with our anti-corruption policy. Corruption incidents are followed up on and addressed in accordance with guidelines based on the policy and internal procedures.
Work to combat fraud and money laundering	Employees within the Rototilt Group, suppliers, customers, politicians, dealers/importers.	All new employees are introduced to our information security policy and IT user policy.

6. Impact on the environment

Our product and transport operations have an impact on the climate. However, when an operator equips their excavator with our products, this creates opportunities for them to reduce their environmental impact through fewer movements and smarter, more efficient use of the machine.

The business has an impact on ecosystems from using physical means of displacement (e.g. mining), as well as emissions into air, water and ground throughout the entire value chain. We strive to reduce the negative impact that occurs as a result of our products, both locally in Vindeln and globally. By taking a holistic approach to the life cycle of products, we can make informed choices from start to finish.

Our value chain covers the entire product life cycle

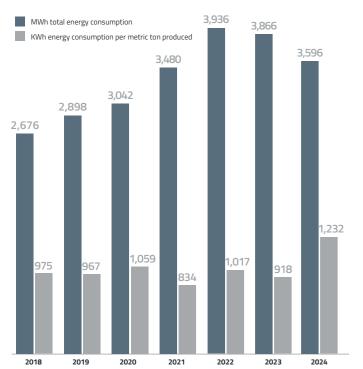
– from raw materials and production to use and
recycling. Our suppliers mainly provide us with castings,
welding supplies, electronics and hydraulics, which are
transported to our production facility in Vindeln. After
manufacturing, the products are sold and distributed
globally. We actively promote using circular flows

and try reduce our impact at all stages – including transportation, use and waste management.

Greenhouse Gas Protocol

Every year, our climate footprint in scopes 1, 2 and 3 is calculated and audited by a third party, in accordance with the GHG Protocol standard. This makes it possible for us to measure, track and reduce our greenhouse gas emissions from our own in-house operations and value chains

In a circular economy, it is important to view waste as someone else's resource. Our goal is to buy products that are derived from recycled materials as well as to recycle as much of our own waste as possible, in accordance with the EU waste hierarchy. In total, around 30 percent of our purchased products are produced from recovered materials, and for castings the proportion is as high as 90 percent. Metal waste from our manufacturing process is our largest waste fraction, and this material is now 100 percent recycled. We also work according to the waste hierarchy in order to reduce our waste.



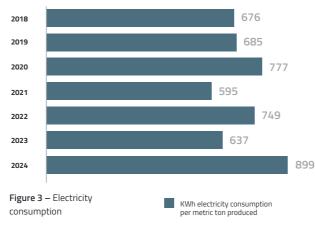


Figure 2 – Total energy consumption



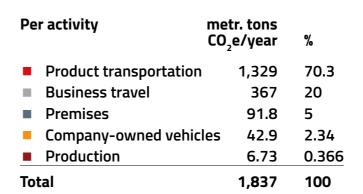
Climate impact

The basic approach is to reduce our environmental impact by making smart choices. As a growing company, we often use index values and performance metrics in our measurements, for example by relating data to units or tons produced. This provides a clearer picture of efficiency and resource usage over time. The assessment is that transportation and the energy use by the production facility are the two most important factors to monitor and try to reduce.

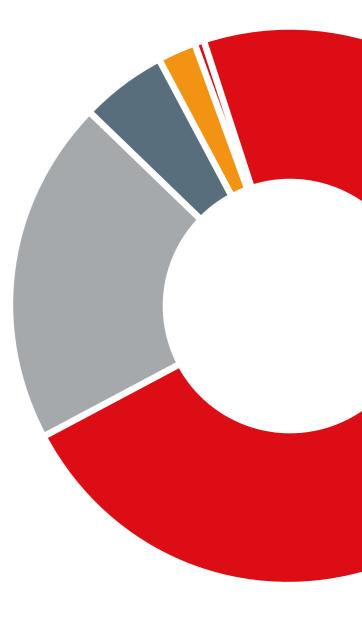
In 2023, we implemented several significant measures, such as the expansion of LED lighting and the installation of 178 new electric car charging stations at our production facility in Vindeln. In addition, we use digital meetings as much as possible and only travel on business when we deem it necessary.

The water we use comes from the municipal drinking water system, making the municipality the stakeholder affected by our water use. In 2024, we used 3,633 m³ of water, the majority of which was used for washing processed goods in our production. No gray water is discharged into the stormwater network, but it is used for energy recovery.

Since 2017, our plant in Vindeln has been using only electricity from wind and hydro power with and EPD (Environmental Product Declaration). One reason for the increased electricity use in 2024 is our newly established welding facility, which means we are responsible for the electricity usage instead of a supplier. We use district heating from a local network, with 100 percent renewable energy.



Since 2017, our plant in Vindeln has been using only electricity derived from wind and hydro power with an EPD declaration.



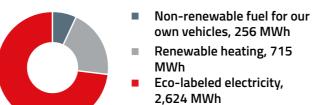
Waste divided into fractions by material type



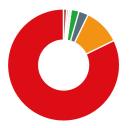
- Newspapers/printed matter, 0.1% Soft plastic, 0.6%
- Corrugated board, 1.8% Household waste, 2.2%
- Wood, 8.6%
- Hazardous waste, 19.6%

Metal, 67.1%

Distribution of energy consumption



Waste divided by treatment method



- Newspapers/printed matter for recycling, 0.6 metr. tons
- Soft plastic for recycling, 4.5 metr. tons
- Hazardous waste for recycling, 4.6 metr. tons
- Hazardous waste for incineration, 5.2 metr. tons
- Corrugated board for recycling, 13.2 metr. tons
- Household waste, 16.2%
- Wood for incineration, 62 metr. tons
- Metal for recycling, 490 metr. tons



7. Economic sustainability

Our business principles are based on integrity and accepting responsibility. Rototilt must be a stable and reliable partner for customers and business partners, while creating value for our owners and offering a safe workplace for our employees. A strong financial position is a prerequisite to continue growing our operations and business – and thus ensuring long-term financial sustainability.

Through our business system and other analytical tools, we continuously monitor both our work and our financial results, and our CEO has ultimate responsibility for the financial outcome. The economic value created by the business is distributed among several stakeholders, such as customers, suppliers, employees, owners, creditors and society at large.

We conduct our business in accordance with good business practices and high ethical standards in all our relationships with our stakeholders. This work is guided by our business policy.

Legal compliance

Compliance with applicable laws and regulations is monitored both through the internal quality system and by the municipality and relevant governmental authorities. Changes to laws and requirements are also implemented using procedures for monitoring updates and annual review of legal compliance. We have an independent whistleblowing channel, and Rototilt protects and processes personal data in accordance with the GDPR. We also follow up on the demands of other stakeholders in our legal compliance program.

A strong financial position is a prerequisite to continue growing our operations and business — and thus ensuring long-term financial sustainability.



Responsibility in the value chain

We value a sustainable supply chain and all suppliers must meet our requirements. This includes complying with our supplier policy, which addresses issues such as human rights, anticorruption, health and safety, security, environment and quality. In addition, we oppose all forms of human rights violations, and our suppliers must comply with the UN resolution on child labor, wages and working conditions. All suppliers are risk assessed and we conduct ongoing supplier audits based on our framework and analyses.

At present, approximately 88 percent of our suppliers are certified in accordance with both ISO 9001 and ISO 14001. Twenty-six of our suppliers use the GHG Protocol.

Our aim is to build long-term, transparent and value-creating partnerships, with a focus on quality and a shared commitment to continuous improvement.

Our aim is to build long-term, transparent and value-creating partnerships.

8. Social sustainability and social responsibility

We place great importance on our social responsibility, and we engage locally through partnerships with both schools and businesses. Through regular activities throughout the year, we collaborate with the compulsory school in Vindeln municipality. Through internships, study visits and job fairs, we inspire and inform young people about future careers and highlight opportunities in the sector. In our work with young people, we also have a focus on inspiring girls to study technical fields. We award the Rototilt Scholarship annually, which recognizes and rewards development and camaraderie.

To reach out to high school students, we work with Ung Företagsamhet (Junior Achievement), where we encourage entrepreneurship and strengthen young people's connection to working life. We network with university students and participate in business partnerships to strengthen the attractiveness of the industry among students and future employees.

To contribute to Vindeln's continued development and growth, we have a strong commitment to issues such as housing options, infrastructure and commuting, as these are crucial factors in creating attractive living environments in a small town.

We are involved in local associations and wellness activities, including by supporting local youth sports in Vindeln. In addition, since 2023 we have been the main partner of skier Jonna Sundling, who, like Rototilt, has her roots in Vindeln. We are also a sponsor of Björklöven's ice hockey team on both the women's and men's side, as well as smaller associations and organizations in our local area.

Since 2023, we have been the main partner of skier Jonna Sundling, who, like Rototilt, has her roots in Vindeln.



9. Our role as employer

Rototilt strives to be an attractive employer and a Great Place to Work where employees thrive and grow. The working environment is one of our priorities, and we carry out risk assessments, follow-up and continuous improvements as a natural part of our day-to-day work. Rototilt aims to be a healthy, safe and stimulating workplace for all our employees. Our employees are covered by collective agreements, and we conduct annual performance reviews to ensure both job satisfaction and development.

Through regular employee surveys from the global organization "Great Place to Work", we capture the views and ideas of our employees. This makes it possible to contribute to continuous improvement and foster greater engagement.

We are also actively working to prepare ourselves for the needs of the future, with a focus on digitalization, automation and new technologies. To meet these challenges, we invest in skills development in new areas and technologies.

As a growth company, skills provision is a strategic issue, which is why our distinction as a Career Company by Karriärföretagen is particularly significant. It confirms our efforts to be an attractive employer where employees thrive, grow and choose to stay. At the same time, it shows that we are now also reaching out to students at a national level, strengthening our position as an employer with career opportunities in the sector.

Factors that strengthen our attractiveness as an employer:

Health and well-being: We offer our employees access to healthcare and wellness programs to contribute to their physical and mental well-being. In addition, we offer a generous wellness allowance and our internal working group, RT-pulse, works throughout the year on various exercise and wellness activities.

Flexible working arrangements: To meet the work-life balance needs of our staff, we offer flexible working arrangements, including teleworking opportunities and flexible working hours.

Leadership development: We invest in developing our leaders. Our leaders play a key role in promoting an inclusive and supportive work environment.

Hard Work Cafe: A valued annual tradition where we come together to learn from each other across departments and discuss future goals. This event strengthens cohesion and gives us the opportunity to reflect on our work and successes.

Women's network: We have launched an internal women's network at Rototilt that aims to support and empower female employees. Through regular meetings and activities, we create a platform for sharing experiences, mentoring and professional development.

Sponsorships and ambassadors: We are proud sponsors of local associations and also support both Björklöven's women's and men's hockey teams and skier Jonna Sundling. These ambassadors represent our values and help strengthen our connection to the community.





9. GRI Index

Rototilt provides reports according to the GRI (Global Reporting Initiative), a global standard for sustainability reporting that helps organizations measure and communicate their impact on the economy, environment and society. The standard provides guidelines for transparent and comparable reporting of sustainability data, making it easier for stakeholders to evaluate companies' sustainability performance.

GRI-ID	Information	Information for GRI-ID
102-1	Name of the organization	Rototilt Group AB
102-2	Main brands, products and services	Page 5
102-3	Organization's head office	Vindeln
102-4	Countries where the organization operates	Page 6
102-5	Ownership structure	Rototilt Invest AB, 100%
102-6	Market presence	Page 6
102-7	Organization's size	i. 251 (average number of employees in 2024) ii. 1 production facility iii. 758,806 TSEK net turnover iv. 697,545 TSEK, balance sheet total v. From a competition perspective, we do not report the actual sales volume
102-8	Employees, number and other information	Page 4
102-9	Value chain	Page 9
102-10	Significant changes to the organization and its value chain during the accounting period	Expansion of subsidiaries. New extension and welding plant.
102-11	Application of the precautionary principle	Rototilt applies the precautionary principle in accordance with the regulations contained in Swedish and EU legislation
102-12	External economic, environmental or social initiatives and principles to which the organization has subscribed.	Pages 13–14
102-13	Membership in organizations and networks	Swedish Trade Association for Suppliers of Mobile Machines, Movex/ M3 User Association, MAF, The Swedish Academy of Board Directors, The Swedish Federation of Business Owners, Dataföreningen Digital Destination Sverige, Confederation of Swedish Enterprise, Technology Industries of Sweden
102-14	Statement from the CEO	Page 3
102-16	Fundamental values, principles and standards of conduct	Page 5
102-18	Structure for the management of sustainability work	a. Board of Directors -> CEO -> Management team b. Board of Directors -> CEO -> Management team
102-40	Reporting of stakeholders	Page 8
102-41	Number of employees under collective agreements	100% of Rototilt's employees are covered by collective agreements
102-42	Identification and selection of stakeholders	Page 8

GRI-ID	Information	Information for GRI-ID
102-43	Forms of engagement with stakeholders	Page 8
102-44	Key issues for stakeholders and managing them	Page 8
102-45	Organizational units included in the consolidated financial statements	a. Subsidiaries included in the consolidated financial statements are Rototilt A/S (Norway), Rototilt OY (Finland), Rototilt GmbH (Germany), Rototilt Inc. (Canada), Rototilt SAS (France), Rototilt B.V. (Netherlands) Rototilt B.V. (Belgium) and Rototilt Ltd (UK). b. These subsidiaries are not included in the sustainability report
102-46	Process for defining the content and boundaries of accounting	Page 7
102-47	Identified material information	Page 8
102-48	Comments on changes to previously reported information	Not relevant
102-49	Significant changes with respect to scope and boundaries	Not relevant
102-50	Accounting period	1 January 2024 – 31 December 2024
102-51	Date of publication of the previous sustainability report	26 June 2024
102-52	Reporting cycle	Once per year in connection with the annual report
102-53	Contact person for the sustainability report	HR and Sustainability Manager
102-54	Description of level of reporting according to GRI Standards	Core
102-55	GRI Index	Pages 15–16
102-56	External verification of the sustainability report	Rototilt's external auditors are PWC, who will check that a sustainability report has been prepared. Other than this, no third-party review of the content will be conducted.
103-1	Explanation of material information and its boundaries	Page 8
103-2	Description of the management's sustainability management and constituent components	Page 7
103-3	Evaluation of the management's sustainability management	Page 7
202-2	Proportion of employees in the management team who come from the local community	84%
205-1	Parts of the business that have been evaluated for the risk of corruption, and identified risks	Page 12

5 $\overline{\hspace{1cm}}$ 2

GRI-ID	Information	Information for GRI-ID
301-2	Recycled material in the production process	Page 10
302-1	Energy consumption within the organization	a. 256 MWh diesel for company-owned vehicles. b. 3,339 MWh electricity from wind and hydro power, as well as heating by means of pellet combustion c.i. 2,624 MWh electricity consumption c.ii. 715 MWh district heating consumption e. 2,624 MWh total energy consumption
302-4	Reduction of energy consumption	Total energy consumption decreased by 2.1% per metric ton produced
303-1	Water consumption per source	3,633 cubic meters
303-3	Treatment and return of water	Page 10
305-1	Direct greenhouse gas emissions (Scope 1)	51.1 metr. tons CO2e
305-2	Indirect greenhouse gas emissions from energy consumption (Scope 2)	6.31 metr. tons CO2e
305-3	Other indirect greenhouse gas emissions (Scope 3)	1,780 metr. tons CO2e
305-7	Emissions of NOX, SO2 and other significant air pollutants	We released 673 kg of VOCs from the paint shop in 2023.
306-1	Emissions to sewers by quality	Page 10
306-2	Amount of waste by category and treatment method	Page 10
308-1	Percentage of suppliers who have undergone environmental assessment	100%
401-1	New recruits	The number of employees has decreased by 5.6%
403-2	Type and extent of injuries, work-related illnesses and work-related accidents, as well as sick leave	Page 4
404-1	Average number of training hours per employee per year	3.4 hr
404-3	Proportion of employees who have completed regular development and career development discussions	Page 14
414-2	Proportion of new suppliers who have been assessed in respect of social criteria	100%
417-1	Requirements for product and service information and labeling	Page 8
417-2	Incidents related to deficiencies in product and service information and labeling	Page 8



