

WELAND

Sustainability report

2025/2026

Weland AB is a manufacturing company that develops and fabricates steel-based products, with production facilities located in Smålandsstenar and Gislaved, Sweden. The business is resource-intensive and requires efficient use of raw materials, energy, and transportation, which means that issues related to climate impact, resource efficiency, and working environment are central to its operating model.

In the almost 80 years since the company's founding, sustainability work has formed a key and integrated part of operations, reflected in investments in energy-efficient production, materials optimisation, health and safety, and production development.

During the 2025/2026 financial year, the company found itself entering a new stage of evolution where sustainability work was structured and clarified, focusing on aspects such as follow-up, allocation of responsibility, and governance.



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work .. 06

1.3 Business model, strategy, and sustainability driving forces 07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis 10

ENVIRONMENT

2.1 Climate changes 12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants 13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce 17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain 18

3.3 Affected communities 19

3.4 Consumers and end users 20

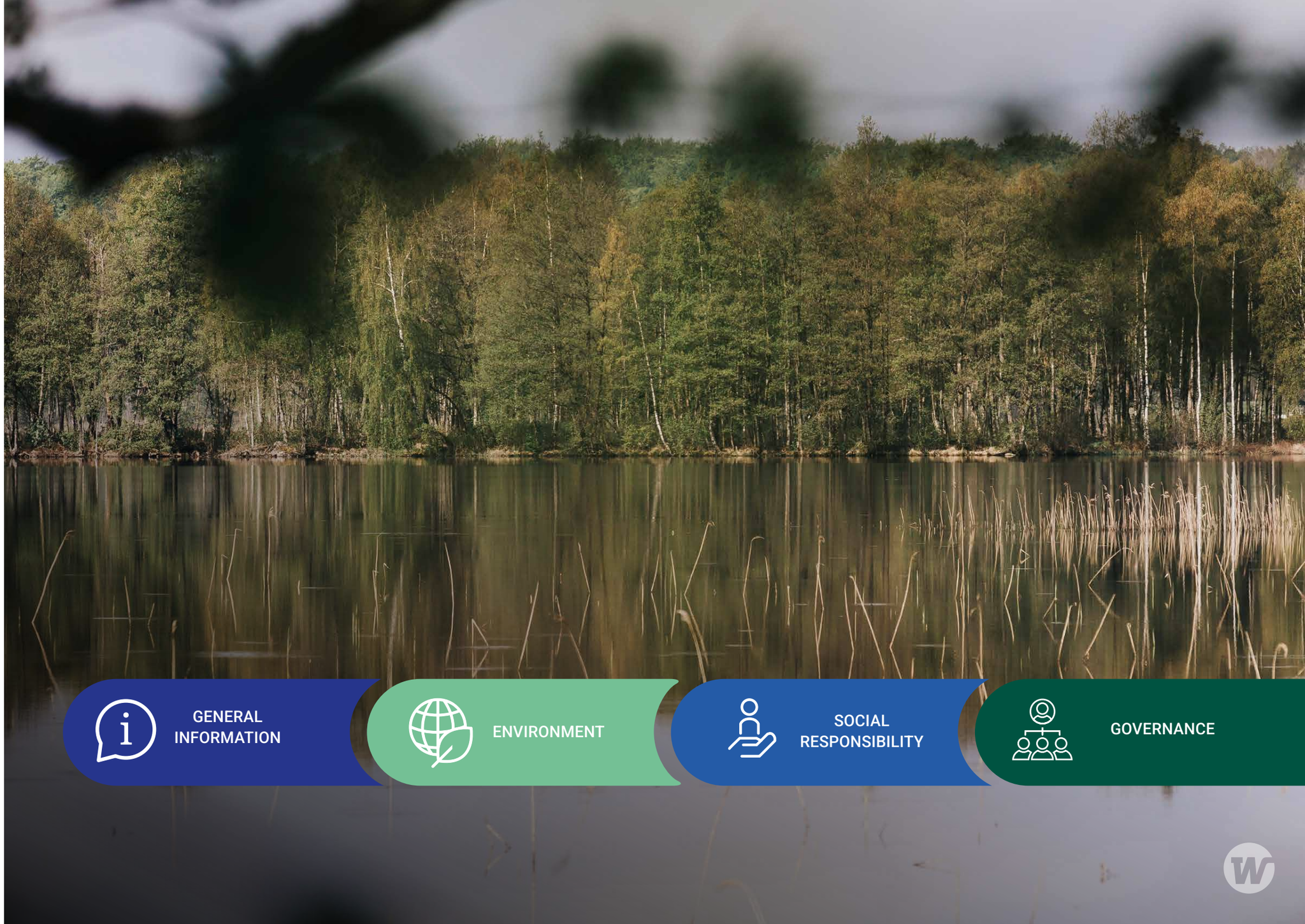
GOVERNANCE

4.1 Business ethics 22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work .. 06

1.3 Business model, strategy, and sustainability driving forces 07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis 10

ENVIRONMENT

2.1 Climate changes 12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants 13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce 17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain 18

3.3 Affected communities 19

3.4 Consumers and end users 20

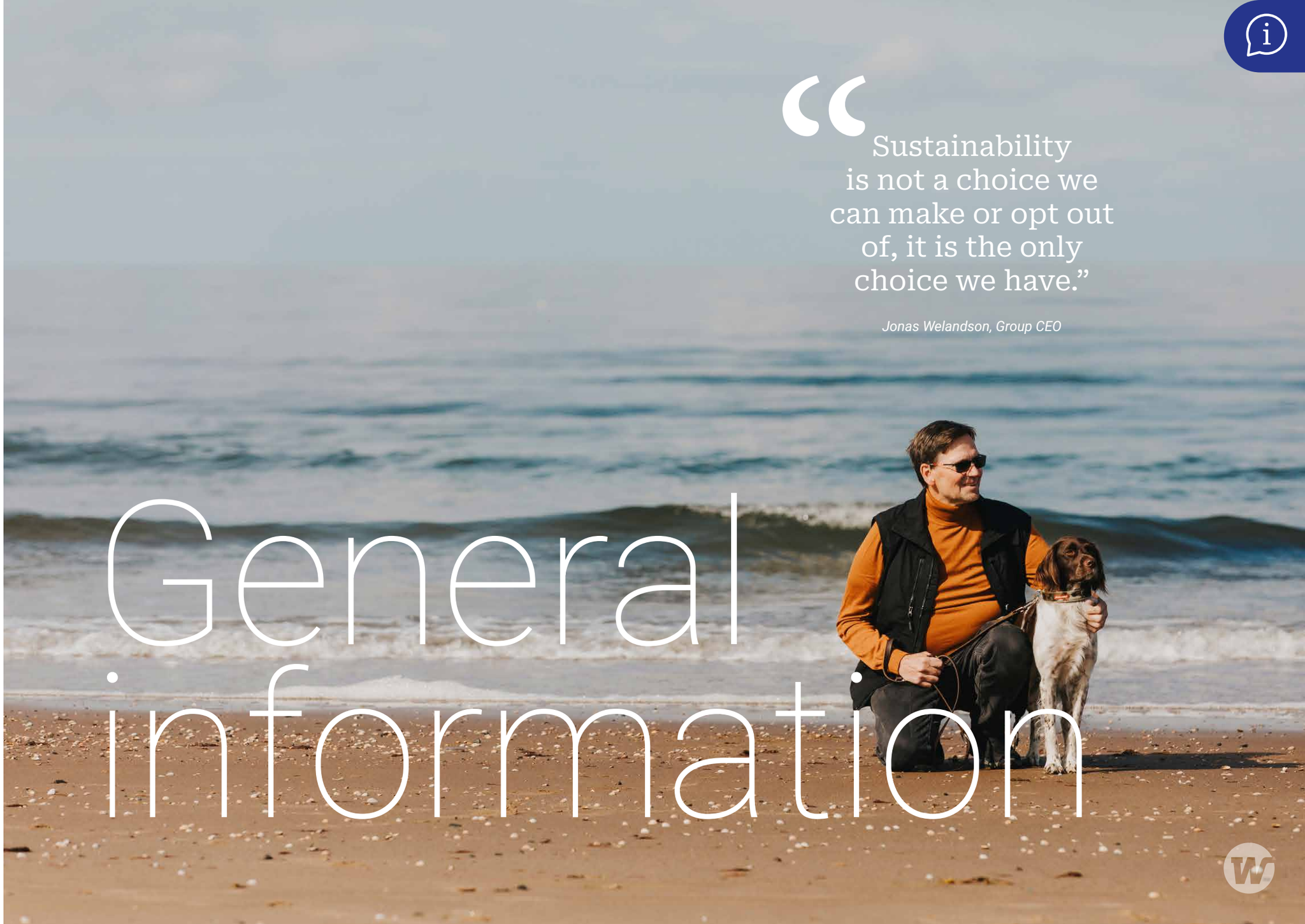
GOVERNANCE

4.1 Business ethics 22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24



> “Sustainability is not a choice we can make or opt out of, it is the only choice we have.”
>
> *Jonas Welandson, Group CEO*

General information

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

1.1

Basis for producing the report

(ESRS 2 BP)

About the report and its scope

This Sustainability Report provides an overview of the sustainability work undertaken by Weland AB during the 2025/2026 financial year and has been produced in compliance with statutory sustainability reporting requirements to which companies of Weland's size and type are subject. The report focuses on identified material issues, the current situation, and established working methods, and constitutes a first step in the Group's gradual transition to compliance with CSRD reporting requirements. Reporting has been designed taking into account the simplification proposals presented within the framework of the EU Omnibus Initiative. The report has been inspired by the structure and content areas addressed in European Sustainability Reporting Standards (ESRS), but does not constitute a complete report in accordance with all requirements set out in ESRS.

The underlying documentation is based on a combination of a completed double materiality analysis, climate and emissions reporting in accordance with the GHG Protocol, status reporting linked to climate and sustainability work, as well as internal compilations and dialogues. Where quantitative data is unavailable, qualitative data has been used instead. The limitations mainly concern data coverage in the value chain and the lack of established targets and KPIs in certain areas.

The reporting encompasses Weland AB's own operations and, where deemed relevant based on the double materiality analysis, general information on impact upstream and downstream in the value chain. A limitation of the value chain information (value chain cap) has been applied in accordance with Omnibus principles.



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

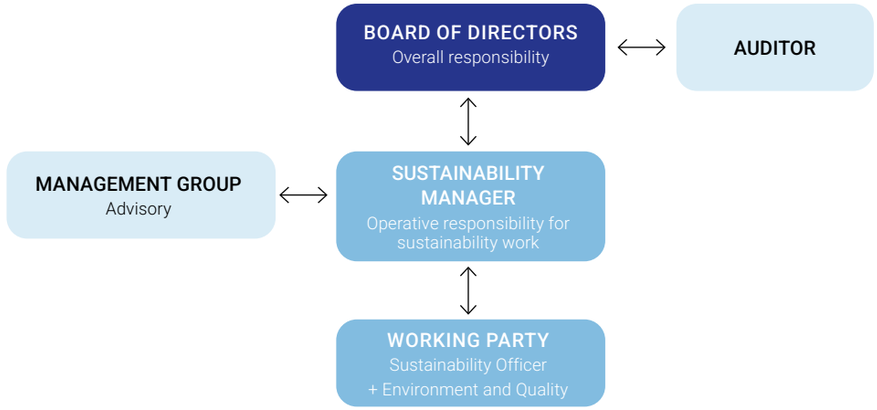
GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24



1.2

Management of sustainability work

(ESRS 2 GOV)

The Board of Directors has overall responsibility for the company's long-term direction, including sustainability-related issues. Operational responsibility for sustainability issues lies with the Sustainability Officer. An internal steering group supports and monitors work on things such as sustainability issues, while an appointed working party, comprising the Sustainability Manager and Environment and Quality Manager, carries out the day to day operational work. Formal responsibility allocations per ESRS area are under development.

The company's policy framework is currently based on existing operational policies and management systems. ESRS-specific policy documents have not yet been formalised. Monitoring, internal control, and reporting of sustainability-related information take place through existing operational and reporting processes, with gradual strengthening of structure and documentation.

Data quality is managed through existing systems and manual controls. Climate-related emissions data is based on calculations as per the GHG Protocol.



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

1.3

Business model, strategy, and sustainability aspects

(ESRS 2 SBM)

Weland AB is a manufacturing company where value creation takes place through its own production of steel-based products, combined with design, production expertise, and customisation. The deliveries impose stringent on quality, function, and delivery accuracy.

The business is resource-intensive, with significant use of materials and energy. Central sustainability issues are therefore linked to climate impact from materials and energy, efficient resource use, working environment, and risks and opportunities in the supply chain. Selection of materials often takes place in dialogue with the customer and based on project-specific requirements, which means that the company does not always have full control over which material qualities are used.

Sustainability aspects have historically been handled in an integrated manner in Weland AB's business and investment decisions, e.g. through a focus on energy-efficient production, materials selection, and health and safety. The work has largely been activity-driven rather than formally strategically structured.

Through the introduction of a CSRD-related approach and a completed double materiality assessment, a more structured framework for sustainability work has been initiated, based on the company's business model and identified material issues. Within the climate area, long term ambitions are in place to reduce the climate impact of the business, whilst goals and priorities for other sustainability areas are being gradually developed.



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work .. 06

1.3 Business model, strategy, and sustainability driving forces 07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis 10

ENVIRONMENT

2.1 Climate changes 12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants 13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce 17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain 18

3.3 Affected communities 19

3.4 Consumers and end users 20

GOVERNANCE

4.1 Business ethics 22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

Cont.

1.3

Value chain

Weland AB's value chain encompasses upstream activities such as raw materials and suppliers, its own production, and downstream activities in the form of distribution and customer use. Upstream, the value chain consists of purchasing raw materials and components from suppliers in Europe. The company's own operations include manufacturing and processing in its own production facilities, while the downstream segment covers delivery to customers in construction, industrial, and infrastructure applications. Weland AB's products often have a long service life, which means that material selection, manufacturing quality, and product lifespan have great significance for resource consumption and environmental impact over time.





GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

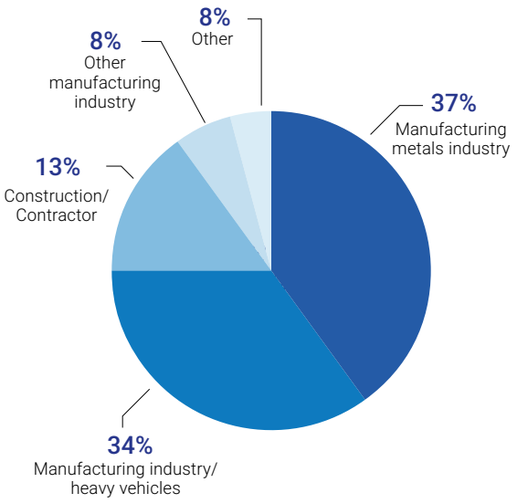
APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

Markets and customer groups

Weland AB is active on the Swedish, Nordic, and European markets. Customers mainly focus on construction, industrial, and infrastructure applications, where requirements on quality, safety, and long term functionality play a key role. Certain larger customers and industry players now impose requirements linked to climate and resource issues, which Weland AB takes into account in its operations and reporting through the sustainability work it pursues.



Stakeholders

Based on Weland AB's business model and value chain, relevant stakeholder groups have been identified and analysed at an overall level. The stakeholder analysis covers players that impact, or are impacted by, the company's upstream, in-house, and downstream activities, as well as stakeholders linked to governance, regulatory, and societal expectations.

The analysis is based on a document and desktop-based review of publicly available information, existing business relationships, internal experiences, and known requirements and expectations from stakeholders. The purpose of this has been to create a structured and traceable basis for the double materiality analysis.

The table on the right presents the stakeholder groups deemed to be the most relevant at present and indicates their connection to relevant ESRS areas (E/S/G), in line with the themes underlying the materiality matrix. Other stakeholder groups have been taken into account but are not reported in detail in this compilation.

Stakeholder group	Value chain/relationship	Relevance and principal expectations
Suppliers (raw materials and components)	Upstream	Major players and those aware of their environmental impact; work to reduce energy consumption, optimise materials use, and reduce CO_2 emissions. Public environmental commitments with long chains that can be difficult to validate. *(Link: E1, E5, S2, G1)*
Customers (industrial/construction/ infrastructure)	Downstream	Varying sustainability requirements; some customers impose requirements on and assess suppliers, driving the need for transparency and monitoring. *(Link: E1, E5, S4, G1)*
Transport and logistics partners	Value chain (transport)	Major impact in the transport chain, combined with high awareness and active work on the issue. *(Link: E1)*
Employees and staff	Own business	Key concern for issues related to working environment, health and safety in the business. Expectations include a safe working environment, good working conditions, and preventive health and safety work. *(Link: S1)*
Authorities and oversight bodies	Overarching	Clear regulators through rules and legislation that impact multiple parts of the value chain. *(Link: E1–E5, S1, G1)*
Local community and neighbours	Own business	Stakeholders linked to local presence (employer role, neighbours, municipality, local players) and broad ESRS themes. *(Link: S3)*
Owner	Overarching	Clear profitability, social, and sustainability requirements from owner perspective. *(Link: G1)*
Industry agreements and standards	Overarching	Standardises allocation of responsibility, conditions, and guarantees, and contributes to fair and transparent business relationships. *(Link: G1)*
End user	Downstream	Relevant based on requirements for safe use, quality, and clear information during the use phase. *(Link: S4)*

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

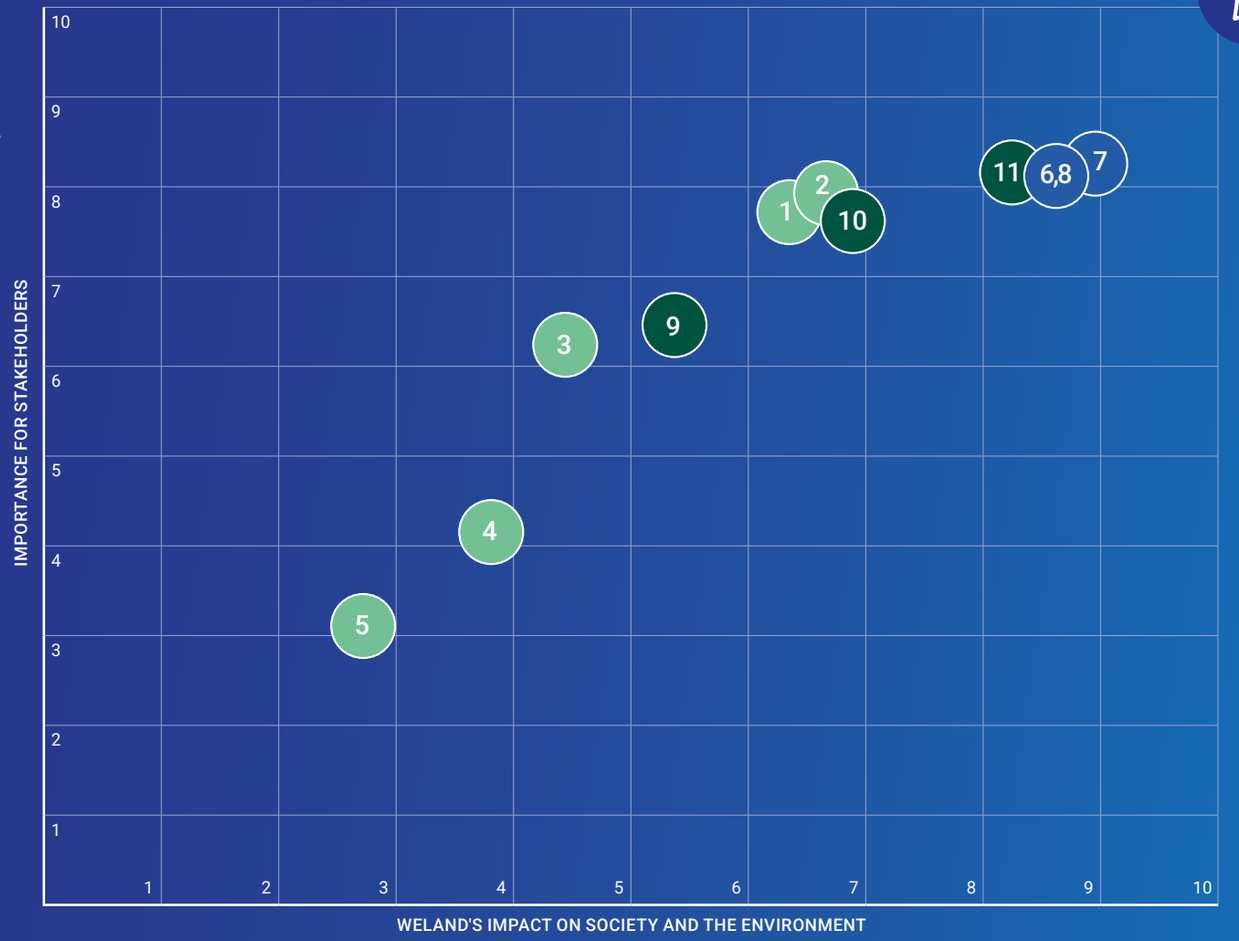
1.4

Double materiality analysis

(ESRS 2 IRO)

Weland AB has completed a double materiality analysis in line with ESRS principles, customised in accordance with Omnibus reform simplified application. The analysis is based on internal workshops and desk analyses of available data and builds on a comprehensive assessment of the company's impact on society and the environment, as well as the importance of these issues for the company and its stakeholders. The result has been used to assess and prioritise material impacts, risks, and opportunities related to sustainability issues.

The analysis shows that monitoring sustainability areas is essential to Weland AB's operations. Areas shown further up to the right are deemed to be the most significant, as they combine high impact with high importance, while areas shown further down to the left are deemed to currently be of lower priority.



ENVIRONMENT

1. Energy use in production
2. Resource efficiency and circularity
3. Carbon dioxide emissions and climate impact
4. Sustainable transports
5. Environmental risks (product/final stage)

SOCIAL RESPONSIBILITY

6. Safety and quality for users
7. Working conditions and human rights
8. Employee health and working environment

GOVERNANCE

9. Sustainable supplier assessment
10. Cyber security and data protection
11. Transparency and business ethics

Closing note

Weland AB has established a clear basis for structured sustainability work and finds itself in a phase of further development. Critical issues have been identified and the current situation has been described, while governance, objectives, and follow-up are being developed in line with more stringent requirements and organisational maturity.

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24



Environment

Weland AB's sustainability work is based on the areas identified as being the most critical through the company's double materiality analysis. The analysis shows that the company's environmental impact is largely linked to climate change, energy consumption, and resource use in both the business and supplier activities.

During the 2025/2026 reporting year, the focus has been on clarifying methodology, working methods, and responsibilities within these areas, rather than complete quantification. The environmental information below provides a comprehensive picture of the current state, ongoing work, and identified development needs, and forms the basis for continued development of sustainability reporting.

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

2.1

Climate change

(ESRS E1)

Climate impact and current situation

Weland AB's climate impact in the value chain arises primarily through procured raw materials and input materials in the value chain. Part of the impact is associated with energy use in production. The company's reported greenhouse emissions are based on calculations prepared in accordance with the GHG protocol, divided between Scope 1, 2, and 3.

For the 2025/2026 financial year, Weland AB's total reported emissions amounted to 106,046 tonnes CO_2e, with the vast majority of emissions coming in Scope 3. These emissions are primarily associated with procured steel and other input materials in the value chain. Scopes 1 and 2 include direct and indirect emissions from business operations, and are primarily connected to energy use, particularly procured electricity and natural gas. Transportation constitutes a smaller, yet still relevant part of the total climate impact.

Methodology, data quality, and system support

The climate calculations are based on data reported in accordance with the GHG protocol and have been produced within the framework of ongoing sustainability work conducted during 2025. In parallel, work is underway to improve data quality and traceability in energy, material, and process flows. As part of this work, Weland AB has implemented a transition to a more systematised data collection process via the Monitor ERP business system. By 2026, carbon dioxide calculations will be available for all items within sheet metal processing. The expansion to include additional product groups, such as staircases, railings, and grating, began prior to 2026 and will continue gradually as data quality and system support are developed. Several of the company's products have third-party verified EPDs, providing customers access to verified climate data for the full life cycle of the product.

Climate focus and vision

Weland AB's long term ambition is to achieve greenhouse gas NetZero by 2050. The goal will gradually be established through the implementation of sub-goals and action plans. During the period running up to 2030, the focus will be on reducing emissions from our own operations (Scope 1 and 2) through energy efficiency improvements, energy source selection, and more efficient resource use, while simultaneously developing work on supplier dialogue and climate data in the value chain.

During the 2025/2026 reporting year, work on quantified sub-goals and follow-up structure has been in a development phase. The focus lies on strengthening data collection and analysis, including regarding energy use, emissions, and transport, which forms a basis for continued development of goals and follow-up over time.

GREENHOUSE GAS EMISSIONS 2025 - GHG REPORT

Compilation of Weland AB's greenhouse gas (GHG) emissions for 2025 in accordance with the provisions of the GHG protocol.

Scope	Description	CO2e emissions (tonnes*)
Scope 1	Direct emissions from the business	202 (254)
Scope 2	Indirect emissions from energy use	4,479 (5,454)
Scope 3	Supply chain and product life cycle	101,475 (91,367)
Total	Company's total emissions	106,046 (97,108)

** The figures quoted in brackets refer to the previous reporting year*

Scope 1 & 2: Direct and indirect emissions

Completed and planned measures

- Energy efficiency in manufacturing processes.
- Optimisation of transports to reduce fuel consumption and emissions.
- Investigation of opportunities to use fossil-free electricity, which may affect future Scope 2 emissions.

Scope 3: Supply chain emissions

Most emissions generated by Weland AB come from Scope 3, principally procured steel and other input materials:

- Procured raw materials (steel, packaging, components)
- Transport of products
- Products at the end of their service life

Measures to reduce Scope 3 emissions

- Partner with suppliers of steel with a lower CO2e.
- Optimise logistics and transports in order to reduce emissions.
- Promote recycling and the circular design of products.

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

2.2

Pollution

(ESRS E2)

Weland AB has identified risks for pollution of air, water, and soil, primarily linked to its own production. Identified risks include handling of chemicals, production of laser dust, welding smoke, and potential impacts on soil and water due to the construction of new buildings or the renovation of existing property stock.

Preventive measures include established procedures for chemical handling, recycling of metal scrap, and technical solutions such as oil separators where deemed necessary. In addition, a rolling programme of upgrades to machinery forms a critical part of the company's preventive environmental work.

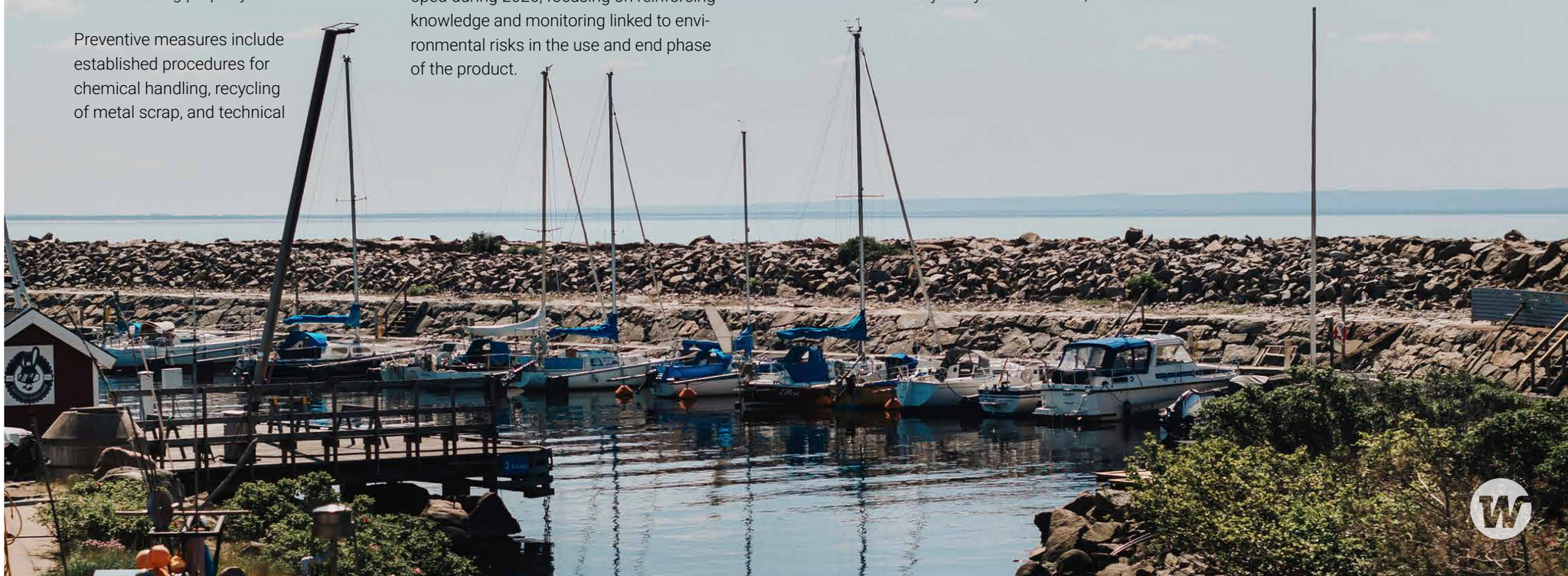
The work within this area will be developed during 2026, focusing on reinforcing knowledge and monitoring linked to environmental risks in the use and end phase of the product.

2.3

Water and marine resources

(ESRS E3)

Water is only used to a limited extent in Weland AB's activities, primarily in certain specific production processes such as water jetting. Based on the double materiality analysis conducted, water and marine resources has not been identified as an environmental area that is critical to the company's operations. No impact on marine resources has been identified.



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

2.4

Biological diversity and ecosystem

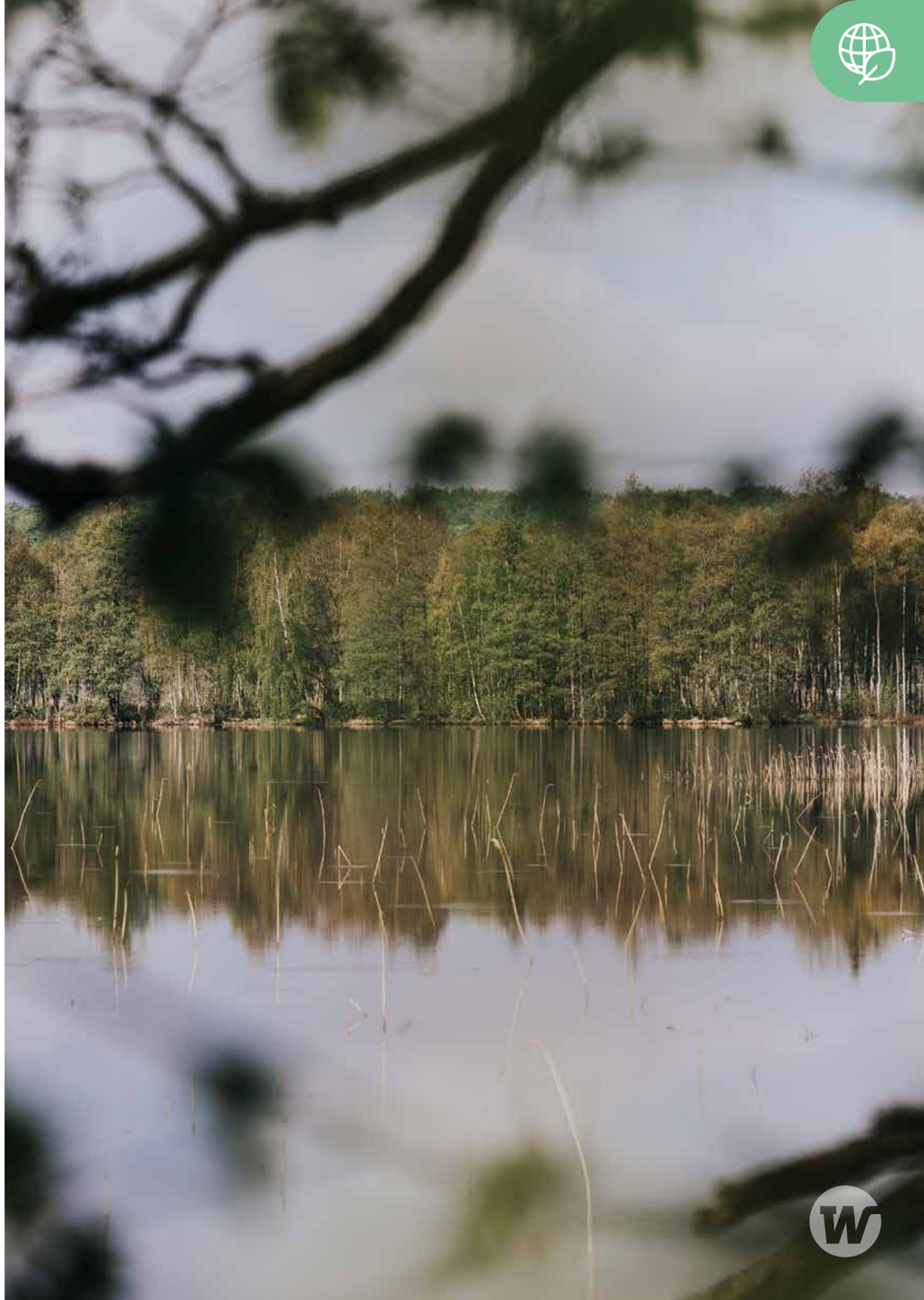
(ESRS E4)

Biological diversity has not been identified as a critical area. Given the nature of the business, the impact is thought to be limited and the area is therefore not addressed further in the report.

However, Weland AB did initiate a project during 2025 in collaboration with Ecobase aimed at long-term management of the Group's forest properties, with a focus on increased carbon capture compared to traditional forest management. The project is based on a portfolio analysis and project-specific conditions governing methodology, scope, and rights distribution.

The project covers around 7,600 hectares of productive forest and aims to enable the sale of carbon credits to external players. The climate benefit generated within the framework of the project will be credited to the purchasers of the credits and not deducted from Weland AB's own reported emissions or environmental targets.

The initiative is described as part of the Group's long term land management efforts and financing of transition initiatives, and does not form part of Weland AB's operative climate work or emissions reduction strategy.



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work .. 06

1.3 Business model, strategy, and sustainability driving forces 07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis 10

ENVIRONMENT

2.1 Climate changes 12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants 13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce 17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain 18

3.3 Affected communities 19

3.4 Consumers and end users 20

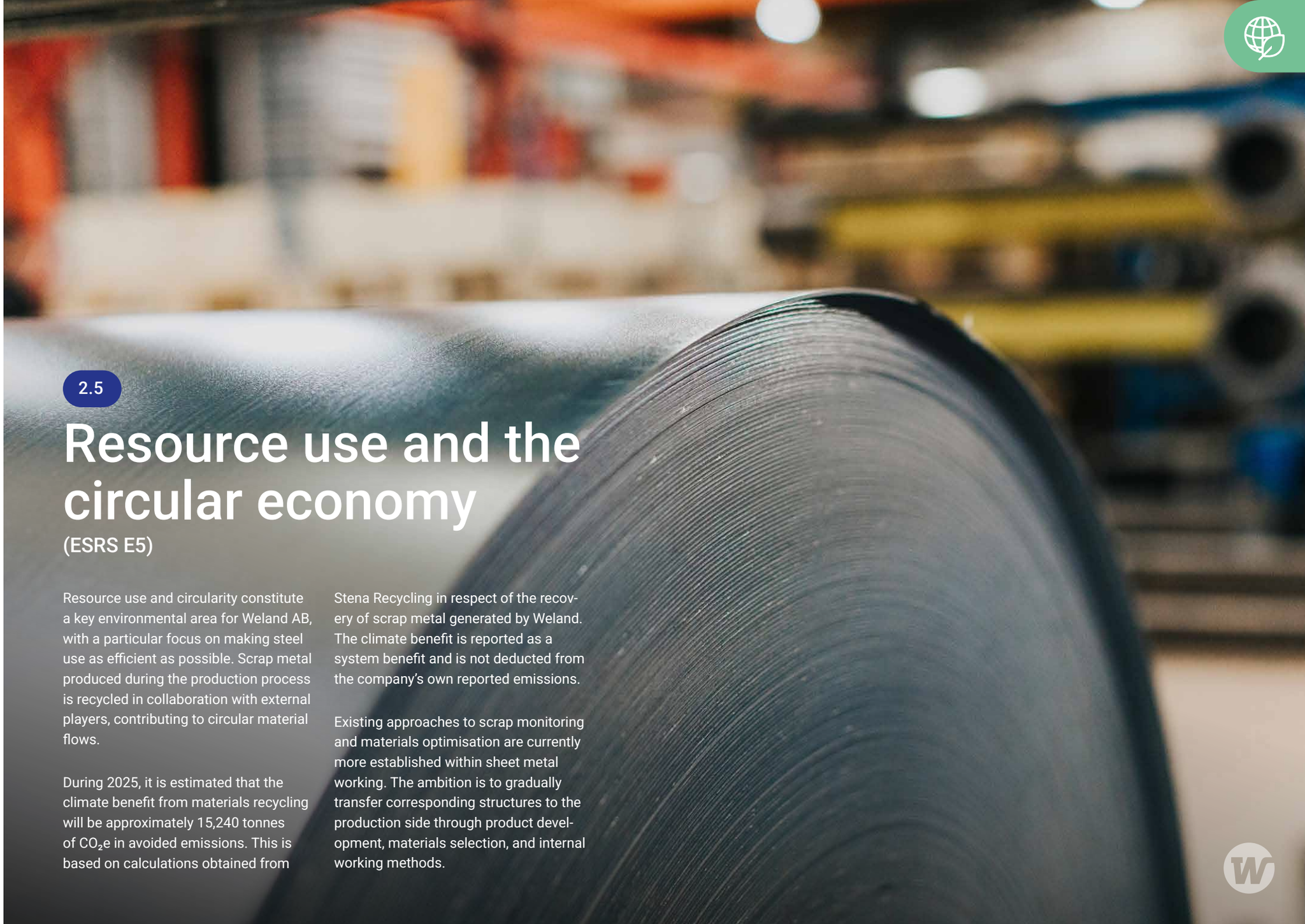
GOVERNANCE

4.1 Business ethics 22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24



2.5

Resource use and the circular economy

(ESRS E5)

Resource use and circularity constitute a key environmental area for Weland AB, with a particular focus on making steel use as efficient as possible. Scrap metal produced during the production process is recycled in collaboration with external players, contributing to circular material flows.

During 2025, it is estimated that the climate benefit from materials recycling will be approximately 15,240 tonnes of CO_2e in avoided emissions. This is based on calculations obtained from Stena Recycling in respect of the recovery of scrap metal generated by Weland. The climate benefit is reported as a system benefit and is not deducted from the company's own reported emissions.

Existing approaches to scrap monitoring and materials optimisation are currently more established within sheet metal working. The ambition is to gradually transfer corresponding structures to the production side through product development, materials selection, and internal working methods.

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work .. 06

1.3 Business model, strategy, and sustainability driving forces 07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis 10

ENVIRONMENT

2.1 Climate changes 12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants 13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce 17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain 18

3.3 Affected communities 19

3.4 Consumers and end users 20

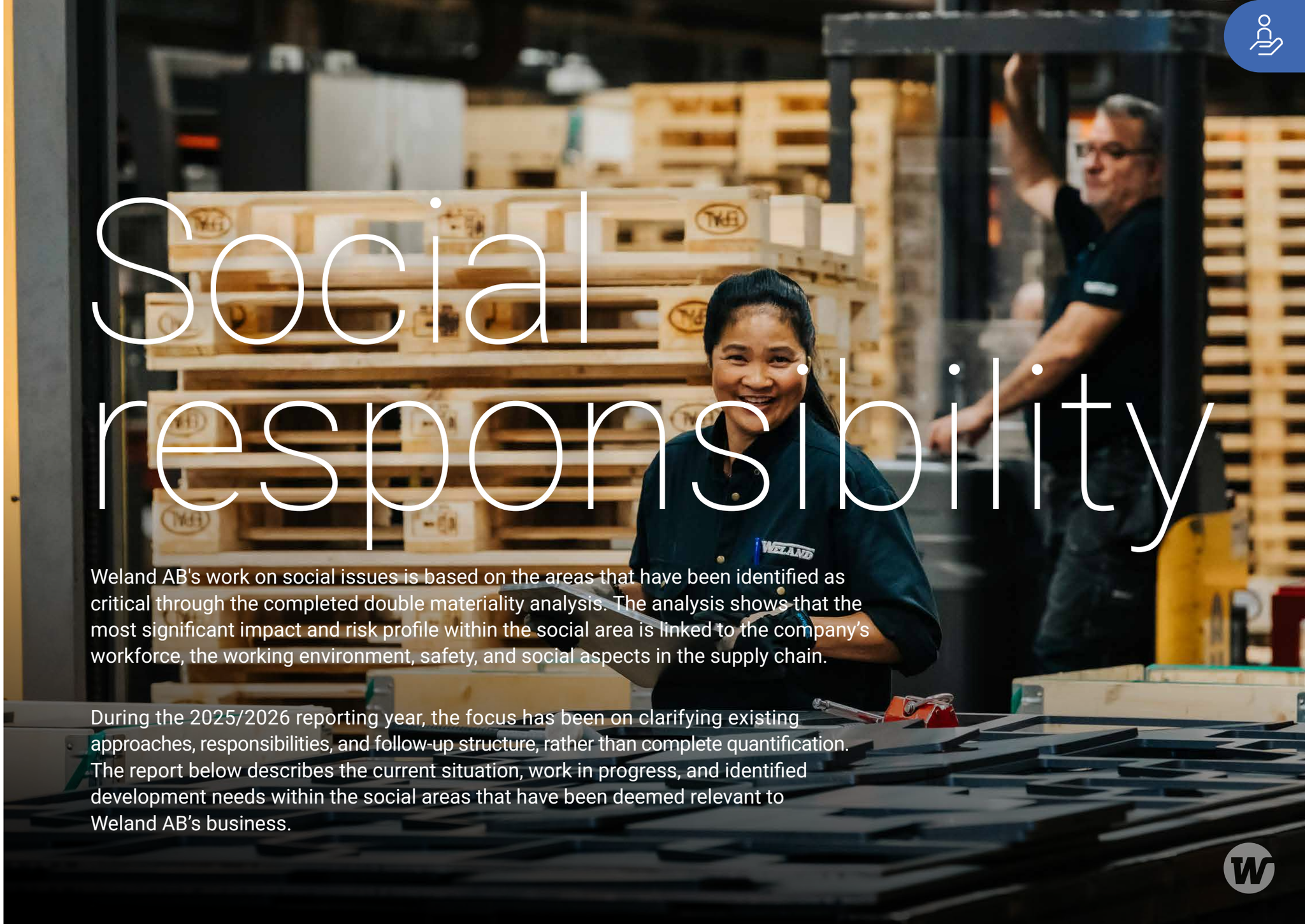
GOVERNANCE

4.1 Business ethics 22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24



Social responsibility

Weland AB's work on social issues is based on the areas that have been identified as critical through the completed double materiality analysis. The analysis shows that the most significant impact and risk profile within the social area is linked to the company's workforce, the working environment, safety, and social aspects in the supply chain.

During the 2025/2026 reporting year, the focus has been on clarifying existing approaches, responsibilities, and follow-up structure, rather than complete quantification. The report below describes the current situation, work in progress, and identified development needs within the social areas that have been deemed relevant to Weland AB's business.

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work .. 06

1.3 Business model, strategy, and sustainability driving forces 07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis 10

ENVIRONMENT

2.1 Climate changes 12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants 13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce 17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain 18

3.3 Affected communities 19

3.4 Consumers and end users 20

GOVERNANCE

4.1 Business ethics 22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

3.1

Own workforce

(ESRS S1)

Working environment, health and safety

A safe and secure working environment is fundamental to Weland AB's operations. The company takes a structural approach to working environment issues within the framework of existing management systems and is certified in accordance with both ISO 9001 and ISO 14001. These systems cover procedures for risk assessment, non-conformance management, and continual improvement linked to the business.

Working environment issues are handled on a rolling basis through established procedures, including safety inspections and the monitoring of absence and work-related events in the business. Existing KPIs for absences and the working environment are followed-up in management and steering groups.

Employee relationships and organisation

Weland AB is a signatory to collective bargaining agreements and operates in accordance with applicable Swedish labour law legislation. Fundamental questions regarding employment terms, compensation, working environment, and discrimination follow applicable legislation and collective agreements. Practical application happens through established working practices and internal policies and procedures implemented in the business.

Questions concerning wellness, working environment, and safety are handled within the framework of applicable legislation and through established procedures in the business, including the application of the company's management system.

The next step in working with our workforce is to strengthen the link between existing monitoring, analysis, and preventive measures. To this end, work is being conducted during 2026 to more clearly structure how existing KPIs are used as a basis for prioritised occupational health and safety initiatives.



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work .. 06

1.3 Business model, strategy, and sustainability driving forces 07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis 10

ENVIRONMENT

2.1 Climate changes 12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants 13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce 17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain 18

3.3 Affected communities 19

3.4 Consumers and end users 20

GOVERNANCE

4.1 Business ethics 22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

3.2

Workers in the value chain

(ESRS S2)

Weland AB's impact on employees in the value chain is primarily indirect through the procurement of raw materials, components, and services. Within the framework of the double materiality analysis, this area has been identified as relevant, while the company's direct control is deemed to be limited.

The company has established procedures for supplier assessment and long-term relationships with priority suppliers. Work with social requirements in the supply chain currently focuses on structure, responsibility, and consequent application rather than comprehensive checking or quantitative goals.

Work on clarifying responsibility, requirements, and follow-up in the supply chain has been developed during 2025/2026, where processes, working methods, and methodology have been reviewed and structured. The work forms the basis for more systematic management of supplier assessment and follow-up, and has begun to be communicated and anchored with suppliers.



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24



3.3

Affected communities

(ESRS S3)

Weland AB is a major employer in Smålandsstenar. The double materiality analysis shows that the company's activities are not currently believed to have significant negative impacts on the local community that require further reporting.

The identified impact is deemed to be of limited scope and is managed within the framework of applicable permits, regulations, and ordinary operational processes.

In light of the company's role as a local employer, there is an ambition over time to strengthen the structure for identifying and managing impacts on local communities and surroundings, particularly in the event of changes in operations.

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work .. 06

1.3 Business model, strategy, and sustainability driving forces 07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis 10

ENVIRONMENT

2.1 Climate changes 12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants 13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce 17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain 18

3.3 Affected communities 19

3.4 Consumers and end users 20

GOVERNANCE

4.1 Business ethics 22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

3.4

Consumers and end users

(ESRS S4)

Weland AB's products are used in environments where safety, quality, and long service life are central requirements. Responsibility towards consumers and end users is managed through established procedures within design, production, and quality assurance. The company complies with relevant product and material requirements and works systematically with quality monitoring and root cause analyses in the event of non-conformances.

Based on the double materiality analysis, the area has been identified as relevant but without exhibiting identified acute risks, which is why the decision has been taken to focus on the continued consistent application of existing processes.

During 2026, work within product development will be developed with a focus on more clearly identifying and managing impact on end users and the environment. This includes a more structured risk assessment for new or modified products, clearer allocation of responsibilities, and more systematic management of experience from complaints and non-conformances.



GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work .. 06

1.3 Business model, strategy, and sustainability driving forces 07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis 10

ENVIRONMENT

2.1 Climate changes 12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants 13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce 17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain 18

3.3 Affected communities 19

3.4 Consumers and end users 20

GOVERNANCE

4.1 Business ethics 22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24



Governance

The double materiality analysis for Weland AB shows that central governance issues relate to business ethics, regulatory compliance, internal guidelines, and structures for identifying and managing risks in operations and in the value chain.

For the 2025/2026 financial year, the focus has been on describing existing working methods and responsibilities within these areas. The next section provides an overall picture of the current situation, work in progress, and identified development needs.

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

4.1

Business ethics

(ESRS G1)

Policies and working methods

Weland AB's work on business ethics and governance is based on established policies and guidelines within the company. These are principally connected to existing management systems and business standards, including ISO 9001, ISO 14001, EN1090, and ISO 3834, and has been developed based on requirements associated with quality, environment, and regulatory compliance. The work area also covers a Code of Conduct that forms part of the company's overarching business ethics guidelines.

Work is currently being carried out mainly within the framework of these existing structures, rather than through a separate, comprehensive sustainability framework, which means that responsibility and governance in certain areas is integrated into the operational business.

Regulatory compliance and internal controls

Regulatory compliance is managed through established procedures, internal guidelines, and statutory requirements. Follow-up and monitoring take place within the framework of ordinary operational management, supported by existing systems and manual controls.

Based on the double materiality analysis, compliance with regulations is deemed to be a fundamental part of the business. At the same time, the underlying materials show that structure, documentation, and follow-up of these processes have been established and that a clear foundation for structured sustainability work has been created and is in a further development phase, which is in line with the overall maturity level identified in the analysis.

Reporting of irregularities

Weland AB has established procedures to enable reporting of irregularities within the organisation, e.g. through a whistleblower function. This work is also supported by internal governing document, such as the health and safety and discrimination policies, which provides guidance for how such issues are handled within the business. These functions form part of the company's control environment and contribute to identifying and managing non-conformances. Based on available documentation, the work has been established and structure and monitoring are being gradually developed.

Business ethics in the value chain

Business ethics issues in the supply chain are currently handled through established business relationships and requirements linked to quality and delivery. The work of clarifying responsibility, requirements and follow-up in the supplier chain has been developed during the financial year. Processes, working methods, and methodologies have been reviewed and strengthened. At the same time, work has started on communicating and anchoring requirements with suppliers.

This includes the development of procurement policies and supplier assessment processes, where the focus is on creating more structured approaches to managing risks and impacts in the value chain.

In the information security area, work is being conducted to strengthen cyber security and data protection in operations, through both technical solutions and internal working methods. Work is being developed in line with the needs of the business.

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

Identified sustainability goals

Overview - the following areas have been identified through materiality analysis

	ESRS Area	Activities	Goal 2026	UN Global Goal
Environment ESRS E1–E5	ESRS E1 - Climate change. Energy use in production	Focus on energy use in production through actions such as measurement, mapping, and the implementation of smart energy choices.		
	ESRS E1 - Climate change. Carbon dioxide emissions and climate impact	Focus on carbon dioxide emissions and climate impact through climate smart materials, an active procurement process.		
	ESRS E1 - Climate change, Sustainable transports	Focus on sustainable transportation through climate-smart logistics choices and efficient transportation, including our own vehicles, production vehicles, and machinery.		
	ESRS E5- Resource use and circular economy	Increase resource efficiency and opportunities for circularity through initiatives such as material optimisation, product development, and materials use.		
	ESRS E5- Resource use and circular economy and ESRS E2 Pollution	Maintain knowledge of environmental risks associated with the use and end stage of products through things such as environmental monitoring, training, and circular product design. This minimises any negative environmental impact.		
Social Responsibility ESRS S1–S4	ESRS S1 - Own workforce	Employee health and working environment through active health and safety and wellness work. Active rehabilitation plan.	During 2026, reduce work-related ill health and strengthen preventive health work through a new agreement with local occupational health services.	
	ESRS S2 Workers in the value chain	Working conditions and human rights through developing and strengthening supplier assessment processes.	Establish and apply a structured model for supplier assessment with associated monitoring.	
	ESRS S4 - Local community, consumers, and end users	Safety and quality for users by ensuring standards compliance and product requirements.	Develop and apply structured working methods in product development in order to identify and manage impacts on end users. Clarify and strengthen the structure for dialogue with local communities, authorities, and other external stakeholders.	
Governance ESRS G1	ESRS G1 - Corporate governance, business ethics and regulatory compliance	Strengthen transparency and ethical business relationships.		
	ESRS G1 - Corporate governance, business ethics and regulatory compliance. Including IT security and data protection	Cyber security and data protection through preventive actions within all aspects such as hardware, software, and user training.		
	ESRS G1 - Corporate governance, business ethics and regulatory compliance, and ESRS S2 - Workers in the value chain	Strengthen supplier governance and sustainability monitoring.		

GENERAL INFORMATION

1.1 Basis for producing the report 05
About the report and its scope

1.2 Management of sustainability work..06

1.3 Business model, strategy, and sustainability driving forces.....07
Value chain
Markets and customer groups
Stakeholders

1.4 Double materiality analysis.....10

ENVIRONMENT

2.1 Climate changes.....12
Climate impact and current situation
Methodology, data quality, and system support
Climate focus and vision

2.2 Pollutants.....13

2.3 Water and marine resources 13

2.4 Biological diversity and ecosystem 14

2.5 Resource use and the circular economy 15

SOCIAL RESPONSIBILITY

3.1 Own workforce.....17
Working environment, health and safety
Employee relationships and organisation
Development focus

3.2 Workers in the value chain.....18

3.3 Affected communities 19

3.4 Consumers and end users.....20

GOVERNANCE

4.1 Business ethics.....22

APPENDICES

Identified sustainability goals 23

Simplified table of contents 24

Simplified table of contents ESRS

ESRS requirements	Description	Reference in report
ESRS 2 – General disclosures		
BP-1	Basis for production	1.1
BP-2	Limitations	1.1
GOV-1	Governance and responsibility	1.2
GOV-5	Internal inspection and reporting	1.2
SBM-1	Business model	1.3
SBM-2	Stakeholders	1.3
SBM-3	Impact, risks, and opportunities	1.3
IRO-1	Process and results for double materiality analysis	1.4
E1 – Climate		
SBM-3	Impact, risks, and opportunities	2.1
E1 Policy	Climate work	2.1
E1 Measures	Climate activities	2.1
E1 Data	Emissions/energy	2.1
S1 – Own workforce		
SBM-3	Impact and risks	3.1
S1 Policy	Working environment and conditions	3.1
S1 Measures	Health and safety work	3.1

ESRS requirements	Description	Reference in report
S2 – Value chain		
SBM-3	Impact in the value chain	3.2
S2 Policy	Supplier work	3.2
S2 Measures	Development procurement/requirements	3.2
S3 - Impacted communities		
SBM-3	Impact on local community	3.3
S4 - Affected communities		
SBM-3	Impact via products	3.4
G1 – Business conduct		
G1-1	Business ethics and culture	4.1
G1-2	Supplier relationships	4.1
G1-3	Corruption and compliance	4.1
G1-4	Reporting of irregularities	4.1



2026-08 | Layout: Industrireklam AB

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