

A woman with glasses and a pink scarf is looking at a laptop screen. The image is partially obscured by a large purple graphic on the right side.

# 2025

ANNUAL REPORT

**samhall**

# Arvid believes in Samhall

MAX has been recruiting employees from Samhall for 25 years. This is part of the company's sustainability work, but also a way to enhance service levels and strengthen corporate culture. MAX employees feel a sense of pride – and perhaps guests even think the burgers taste a little better.

Read more on page 14.

**Arvid Norberg**  
Regional Manager West, MAX

# Laila believes in Samhall

In 2025, 1,310 employees left Samhall for jobs in the regular labour market. One of them is Laila Karlsson. At Samhall, she completed several training courses in cleaning services, which made her transition to a job at ISS smooth. She thrives in her new role.

Read more on page 19.

Laila Karlsson  
ISS

# Thomas in Brussels believes in Samhall

Samhall has a well-developed, systematic and structured model with proven results in delivering jobs for people with disability. In many countries, sheltered employment is the starting point – in Sweden, it is the last resort.

Read more on page 36.



**Thomas Signal**  
Secretary General,  
EASPD, Brussels

# The Swedish economy benefits from Samhall

**Jonas Huldt**  
CEO, Payoff AB

Every krona invested in Samhall generates significant socioeconomic returns. When a person transitions from Samhall to employment in the regular labour market, substantial value is created – often more than 20 times the initial investment. This is shown in a report on Samhall’s socioeconomic value conducted by Jonas Huldt and his colleagues at Payoff.

Read more on page 34.

# There are many reasons to believe in Samhall

Unemployment among people with functional impairment is 22% – more than twice as high as the figure for Sweden as a whole. This is often due to a lack of knowledge and prejudice. Samhall's assignment is to create meaningful and developmental work for these individuals while delivering services that strengthen

our customers' operations. When we make use of each person's abilities, we build something greater. Employees find pride in their work, companies gain reliable solutions, international voices see a role model, and decision-makers recognise socioeconomic benefits. This is why so many believe in Samhall.

We have 24 different occupational roles at Samhall. Some employ more people than others.

3,321

Assemblers

557

Laundry workers

571

Industrial workers

639

Window cleaners

706

Machine operators

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01.

# This is Samhall 2025

Here is a brief introduction to Samhall. What does our CEO say about the past year? What are our opportunities and challenges? And hear from some people who know us very well.

# Not like other companies

1980

Samhall is owned by the Swedish state. We have the assignment to create meaningful and developmental work for people with functional impairment. Since 1980, we have created hundreds of thousands of jobs.

1,500

One of our targets is that at least 1,500 people should leave us each year for another employer. For other companies, this may sound counterintuitive, but we are not like other companies.

24,000

More than 24,000 people work at Samhall. This makes us the company with the largest number of employees in Sweden.

3,700

We have many clients who believe in us – specifically, around 3,700 clients.

800

We operate throughout Sweden, in 800 locations and more than 12,000 workplaces.

Our vision

To contribute to a Sweden where everyone is regarded as an asset in the labour market.



# *“Strong results in an uncertain environment.”*

**Sara Revell Ford**  
CEO

During 2025, Samhall continued to deliver strong results within the framework of our important societal assignment. With clear requirements for delivery, quality and business orientation – and with a target group presenting increasingly complex and extensive needs – we have also continued to develop and professionalise our operations. This has taken place in an environment characterised by economic uncertainty, higher unemployment, rising costs and increasing competence requirements.



## Positive development in the assignment

During the year, Samhall welcomed 4,430 new individuals into employment within the company. At the same time, 1,310 people transitioned to employment outside Samhall. This represents one of the higher levels in the company's history, although we did not fully reach the owner's target of 1,500 transitions. Given the current economic conditions, and a target group with more extensive needs for support and preparation, 1,310 transitions is a strong result and reflects structured and sustained efforts across the organisation.

We also made clear positive progress in relation to the owner's targets for employee engagement and perceived work environment. The number of employment opportunities offered, measured in wage hours, was in line with the owner's target for sheltered employment. However, due to insufficient referrals from the Swedish Public Employment Service, we did not achieve the owner's target for wage hours within our development assignment, WED (wage subsidy for employees under development).

Samhall's important assignment is carried out every day in the interaction between the individual, the work task and the customer. Achieving this requires present leadership, the right conditions for supervision and an organisation working towards shared objectives. During 2025, we continued to strengthen these areas through an enhanced operational organisation, revised ways of working and increased focus on health promotion, rehabilitation and long-term cultural development.

## Competitive offering and stronger customer relationships

From a business perspective, 2025 was a successful year for Samhall. We entered into several new major

agreements and renegotiated important existing partnerships with both private and public customers. Among these, I would particularly highlight the new national agreement with Vattenfall and the renegotiation of our long-standing agreement with Max Burgers.

Industry solutions have shown a clearly negative trend in recent years. However, during 2025 a positive shift occurred, with the decline in this area almost coming to a halt. At the same time, we experienced growth in areas such as laundry services, where cooperation with the Swedish Armed Forces has been particularly significant.

For Samhall, business is not an end in itself but a prerequisite for offering meaningful and developmental work across the country. A strong and competitive offering is essential for enabling employee development, meeting increasing needs within the target group and fulfilling our government assignment over the long term.

During the year, we continued to develop our services, strengthen customer dialogue and work systematically with quality, work environment and delivery capability. This has created improved conditions for the sustainable execution of our assignment.

Despite strong sales and increased revenue, Samhall reported a significant negative result in 2025. This is a direct consequence of an unsustainable financing model, as well as the fact that our assignment from the owner drives costs and inflexibility that the company itself has limited ability to influence. The costs of the assignment increase in line with annual wage growth and as the target group evolves with more extensive needs. At the same time, compensation for carrying out the assignment remains unchanged.

The government inquiry into Samhall, presented at the beginning of the year, proposed, among other things, that compensation should be indexed annually. Such a





change would strengthen the conditions for developing the business, improving quality in the execution of the assignment and enabling clearer and more effective state governance. The current compensation model and framework lead the company in the opposite direction.

During 2025, we maintained close and constructive dialogue with both the owner and other stakeholders regarding the development of the assignment and the structural issues affecting Samhall's long-term conditions. We look forward to continuing these important discussions in 2026.

### **Together for a stronger Samhall**

With continued focus on our important societal assignment, we enter 2026 with strengthened leadership, as well as increased stability and consistency in delivery. Our work to develop both employee support and operational ways of working continues in line with our long-term strategy.

I would like to extend my sincere thanks to all employees at Samhall. It is through your commitment, professionalism and sense of responsibility that our assignment becomes reality – every day, across the country. I would also like to thank our customers for their trust, as well as our trade unions and other stakeholders for constructive collaboration during the year.

**Sara Revell Ford**  
CEO

Stockholm, March 2026

# Knowledge gaps keep people out of the labour market

Sweden is facing significant societal challenges. Despite labour shortages and a growing need for skills, many employers lack knowledge about what is actually required to employ people with functional impairment. This leads to hesitation, even when there is willingness.

A Novus survey shows that companies are positive about contributing to reduced exclusion and a more sustainable society. Nevertheless, many refrain due to uncertainty. Only one third of the 700 employers surveyed feel they have sufficient knowledge to carry out inclusive recruitment. At the same time, a very large proportion of people with functional impairment remain outside the labour market.

## A knowledge gap that comes at a cost to society

In most cases, only minor adjustments are needed for employment to work. However, the lack of knowledge leads to people being unnecessarily excluded. This contributes to increased exclusion, reduced trust and a weaker, more polarised society.

## Companies are willing – and the benefits are clear

96% of companies can imagine employing people with functional impairment if the individual is able to perform the job. Many also see that this strengthens both their

brand and the working environment. Research further shows that diversity and neurodiversity can lead to productivity gains, improved quality and increased innovation.

## We provide support

Samhall takes employer responsibility and provides support at the start of each assignment. It should be easy to make a difference. When more people are able to realise their potential, Sweden becomes more resilient, healthier and more robust.

## Significant potential

According to the same Novus survey, 76% of Swedish employers find it difficult to recruit the right skills, while more than half of people with functional impairment remain outside the labour market. This gap is not about capability – it is about searching too narrowly.

Sweden is strong in both technological and social innovation. With the right knowledge, we can open doors instead of closing them. Samhall and our 24,000 employees are ready to show how.

96%

of companies can imagine employing people with functional impairment.

76%

of Swedish employers find it difficult to recruit the right skills.

*Research shows that diversity and neurodiversity can lead to productivity gains, improved quality and increased innovation.*



# MAX + Samhall = creating value and social sustainability

MAX Burgers and Samhall have collaborated for 25 years. During this time, MAX has recruited many of Samhall's employees. The purpose is to create inclusion and pathways into the labour market, but also to strengthen MAX's corporate culture and customer experience.

The collaboration was extended in December 2025 for a further five years, and an increase in volumes is now expected. MAX experiences that its corporate culture is significantly strengthened:

– Everyone has something to contribute, and inclusion makes our workplaces better. This is an important part of our sustainability work, says Arvid Norberg, Regional Manager West at MAX.

## What do Samhall employees do at your company?

– They are responsible for tasks such as cleaning, property maintenance and other support services. This is a long-term win-win in line with our sustainability profile. The goal is also for us to recruit more of Samhall's employees.

## In what way do Samhall employees improve MAX?

– We become more inclusive. These employees do a very good job and create a cohesive team. The result is better service for our guests. A restaurant experience is influenced by the people you meet, and here the level of service is elevated and, ultimately, our results.

## Do you need to make adjustments for Samhall employees?

– Only minor adjustments, such as clearer structure and work instructions.

## What support do you receive from Samhall?

– We receive strong support and are very satisfied with the collaboration.

## How does onboarding work when recruiting from Samhall?

– We select from different candidates. Then we test on-site and see how it works. This trial period is managed by Samhall. We follow it up carefully – in a structured and secure way for both the employee and us. Together, we then make a decision. Our needs can arise suddenly, and the work can be somewhat fast-paced, but we are usually able to manage that.

## How many Samhall employees do you recruit each year?

– In a typical year, around 25 employees. With the new agreement, we expect an increased annual rate up to 2030.

## Does this collaboration make MAX burgers taste better?

– A positive atmosphere makes the food taste even better, and this collaboration makes us all very proud to work at MAX!

## Facts

Samhall employees work in MAX restaurants across the country. The services provided include cleaning, property maintenance and other support services. In 2020, the agreement was expanded to include a joint strategy for enabling more Samhall employees to transition to employment at MAX. On average, 25 people move from Samhall to MAX each year. During the new contract period, this figure is expected to increase further.

*"Inclusion strengthens our team."*



**Arvid Norberg**  
Regional Manager West, MAX

02.

# Assignment from the state

Samhall is jointly owned by all citizens of Sweden. Our assignment is to create meaningful and developmental employment for people with functional impairment by producing goods and services that are in demand. The labour market policy assignment is governed by a number of specific targets. During 2025, operations developed in a positive direction, resulting in improved outcomes for several of these targets.

# Thousands of new jobs through vocational training and matching

We are owned by the state, and our assignment is to offer meaningful and developmental employment for people with functional impairment and reduced work capacity. To fulfil this assignment, we provide vocational training to equip our employees with the right skills and offer them work with our customers. In this way, we create thousands of jobs each year for people who have previously struggled to enter the labour market.

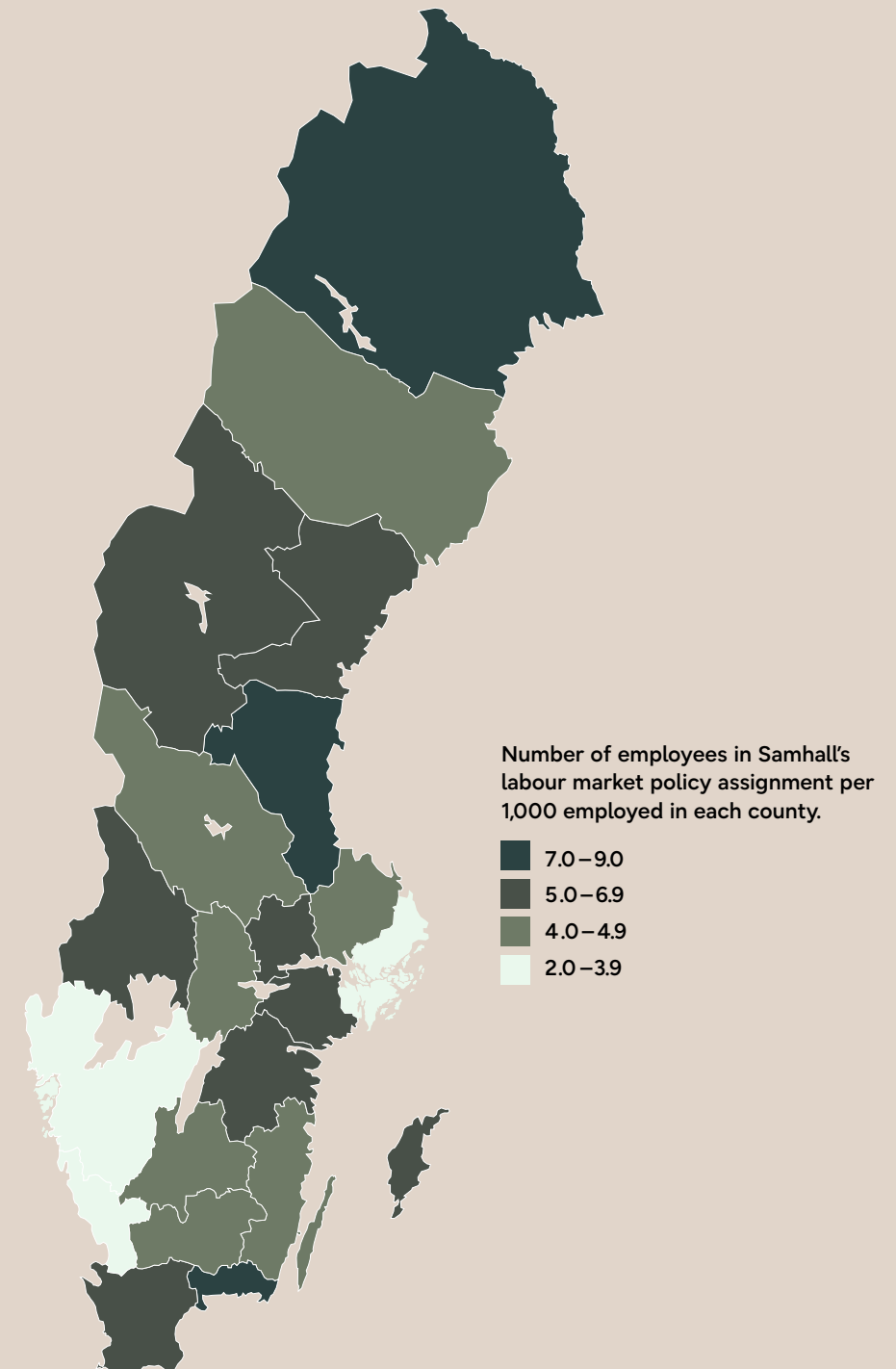
The Swedish Public Employment Service determines who is offered employment at Samhall. An employment with us is an opportunity when all other measures to enter the labour market have been exhausted. All our employees have some form of functional impairment and reduced work capacity. Our task is to train, prepare and match them for employment in the regular labour market.

## We operate throughout Sweden

We are present where the needs exist – across the entire country. The geographical distribution of Samhall's customer assignments has been relatively stable over time. The most recent distribution of our employees, as of 31 December 2025, is shown in the map to the right.

## Two types of employment

We have two types of employment within our assignment: employment in sheltered work and WED employment (wage subsidy for employees under development). The Government determines how many employment opportunities we are to offer within each category. This is expressed as a minimum number of wage hours. We depend on the Swedish Public Employment Service to provide employees at the pace determined by the Government. In recent years, the Swedish Public Employment Service has faced challenges in filling the available WED positions at Samhall, and this was also the case in 2025.



## Employment in sheltered work

The majority of our employees are in what is formally referred to as employment in sheltered work. These are individuals with reduced work capacity whose needs cannot be met through other labour market policy measures. This group also includes individuals receiving three-quarters disability compensation or activity compensation.

## WED employment

*Wage subsidy for employees under development*  
These positions are offered to individuals with functional impairment who have been out of work for extended periods. Young adults under the age of 30 are prioritised. These are fixed-term positions (1–2 years), where at least 25% of working time must consist of developmental activities such as training, introduction and practical work experience.

## Those with the greatest needs are prioritised

At least 50% of our new hires must belong to one of the prioritised groups whose functional impairment entails particularly significant challenges in the labour market.

### The prioritised groups are:

- Individuals with mental functional impairment and/or generally reduced learning capacity.
- Individuals with specific cognitive impairment in combination with hearing impairment, visual impairment or mental functional impairment.
- Individuals with one or more functional impairments that result in limited work capacity.

## Clear requirements from the state

Samhall operates across a range of industries and prices its services on the same terms as its competitors. The difference between us and our competitors is that we have a societal assignment from our owner, which entails costs that competitors do not bear. These additional costs primarily arise from four requirements:

- We must offer employment throughout Sweden – a very broad geographical presence.
- We must offer a wide range of work tasks – a diversified service portfolio.
- We must adapt work tasks and workplaces to our employees' needs and work capacity. This often involves adjustments to technical content, work pace and having multiple employees involved in carrying out assignments.
- We must apply a particularly high level of employment security and, as far as possible, avoid redundancies due to lack of work.

These requirements result in additional costs that our competitors do not have. These additional costs are compensated through what is referred to as compensation for additional costs from our owner, the state.

The compensation for additional costs, which amounted to SEK 7,585 million in 2025, may not be used to compete on price.

## Government inquiry presented in spring 2025

During 2024 and early 2025, a government inquiry into Samhall's operations and conditions was conducted. The inquiry report, titled Increased quality at Samhall and more pathways to sheltered work (SOU 2025:29), was presented in March 2025 and included proposals such as:

- Samhall's role and assignment should be extended until 2038.
- Compensation to Samhall should increase annually.
- Quality in operations and support for employees should be strengthened.
- During the first two years, all new employees should receive dedicated development time, similar to what is currently offered in WED employment.
- Samhall's targets should be reviewed to better steer towards the assignment.
- Cooperation between the Swedish Public Employment Service and Samhall should be developed.
- New forms of employment should be created to enable the target group to access jobs within the non-profit sector and public employers.

Samhall welcomes the inquiry and broadly considers the analysis of the company's needs and conditions to be sound. Significant development work in several of these areas has already begun. The inquiry's proposals regarding long-term conditions and annual increases in state compensation for additional costs are particularly important.

The proposals have been subject to consultation and are currently being prepared within the Government Offices. Samhall maintains close dialogue with its owner regarding how the company can continue to develop if the right conditions are established.



# The goal is development – and then moving on

One of our targets is that 1,500 employees within the labour market policy assignment should leave Samhall each year for other employers – this is referred to as a transition. For us, it is an important objective to see individuals grow and move on to new jobs outside Samhall. For other companies this might sound unusual, but we are not like other companies.

## More people have moved on to jobs outside Samhall

During 2025, the number of transitions increased, with 1,310 individuals moving into new employment outside Samhall. The number of transitions has been negatively affected by the economic climate, but has increased compared with 2024. At the same time, fewer employees were referred to Samhall within the WED assignment, a group that typically represents strong potential for transitions. Despite this, we succeeded in increasing the number of transitions and came close to the annual target of 1,500.

## Return – part of the development process

When our employees try a new job with another employer, they always have the opportunity to return to Samhall within one year. This is referred to as a return and provides security for both the employee and the employer, as it may sometimes take several attempts to find the right match.



## Employee turnover within the labour market policy assignment and work placements

### Employees who started during the year

Number employed in sheltered work:	1,717
Number employed in fixed-term WED positions:	1,494
Number in work placements within labour market services:	1,219

Total number of new employees during the year:

**4,430**

### Employees who left during the year

Transitions to new employment:	1,310
Completed fixed-term WED employment:	664
Completed work placements within labour market services:	987
Retirements and other departures:	1,419

Total number of employees who left during the year:

**4,380**

### Employees at year-end

Number employed in sheltered work:	20,620
Number employed with wage subsidy for employees under development (WED):	1,759
Number in work placements within labour market services:	730

Total number of employees at year-end within the labour market policy assignment and work placements:

**23,109**

Samhall also employs 1,644 directly employed white-collar staff. This means that the total number of employees in the company at year-end was 24,753.



**Laila Karlsson**  
ISS

# From Samhall to ISS

Laila Karlsson hesitated when she was asked whether she wanted to try a job outside Samhall. She has now worked for six months in the floor care team at ISS – and is thriving in her new role.

– When my manager asked if I wanted to try a job outside Samhall, I was hesitant. I thought I would try it for a week and then come back. But it has turned out very well, says Laila Karlsson.

ISS is one of Sweden's largest companies in property services and facilities management. Laila is part of a dedicated team working with floor care. Every day, she commutes from Tumba to various companies and organisations in the Stockholm area.

– We work at hospitals, government agencies and large companies. We use different machines and methods depending on the types of floors or carpets we are cleaning. It's enjoyable to visit different workplaces and meet new people, says Laila.

She joined Samhall in 2018 and has worked with various types of cleaning services. Laila has completed most of Samhall's training programmes in cleaning and floor care, including certification for professional cleaning. She has also worked as a team leader.

– I learned a lot at Samhall that I use now. I was already familiar with almost all the machines and materials we use here at ISS, she explains.

Her employment at ISS began with a work placement. Laila initially felt somewhat nervous. Another colleague from Samhall started the placement at the same time, which provided reassurance. However, she soon realised there was little to worry about.

– We received a lot of positive feedback from the very beginning. I think the managers at ISS were surprised by how much we from Samhall know about cleaning and floor care. From what I understand, they are interested in recruiting more people, says Laila.

She remains in contact with her former manager at Samhall, who checks in regularly to see how things are going. Like everyone who leaves Samhall for another job, Laila has the option to return within one year – but she has no plans to do so.

Laila now holds a permanent position at ISS and alternates between day and evening shifts at different customer sites with her new team. She finds this arrangement works well.

– Of course, I sometimes miss my former colleagues at Samhall. But I really enjoy my job at ISS and my colleagues here. I also earn significantly more now, says Laila.

# Positive development across several targets

During the year, Samhall welcomed 4,430 new employees, while 1,310 people transitioned to employment outside Samhall. We also achieved clear improvements in relation to the owner's targets for employee engagement and perceived work environment. The number of employment opportunities offered, measured in wage hours, was in line with the owner's target for sheltered work. Overall, this demonstrates stable target fulfilment within the assignment, despite a weak economic climate.



# Scope of the assignment

## Prioritised groups

**Target:** At least 50% of those referred to sheltered work at Samhall should come from prioritised groups.

**Result:** 62 (56)% of those referred came from prioritised groups.

2025:	Target:	Comment:
<b>62%</b>	<b>50%</b>	The Swedish Public Employment Service referred 62% from prioritised groups to Samhall, exceeding the target of 50%.

## Wage hours, sheltered work

**Target:** Samhall shall provide employment in sheltered work corresponding to at least 32.84 million wage hours.

**Result:** The outcome for the year was 32.82 (32.87) million wage hours.

2025:	Target:	Comment:
<b>32.82</b>	<b>32.84</b>	For 2025, the owner's target for wage hours in sheltered work was almost achieved.

## Transitions, women

**Target:** The share of transitions made by women should increase.

**Result:** 31 (31)% of transitions were made by women.

2025:	Target:	Comment:
<b>31%</b>	<b>↑</b>	The share of women transitioning in 2025 was 31%, unchanged from the previous year.

## Wage hours, WED

**Target:** Samhall shall provide employment with wage subsidy for employees under development corresponding to at least 2.99 million wage hours.

**Result:** The outcome for the year was 2.87 (2.91) million wage hours.

2025:	Target:	Comment:
<b>2.87</b>	<b>2.99</b>	Wage hours for development in employment fell short of the owner's target by 120,000 wage hours.

## Transitions

**Target:** Samhall shall ensure that at least 1,500 people transition to employment in the regular labour market.

**Result:** 1,310 (1,294) people obtained new jobs.

2025:	Target:	Comment:
<b>1,310</b>	<b>1,500</b>	The owner's target of 1,500 transitions was not achieved in 2025. However, there was a positive increase of 16 transitions compared with the previous year.

## Returns

**Target:** The share of returns should decrease.

**Result:** The share of returns was 68 (54)%.

2025:	Target:	Comment:
<b>68%</b>	<b>↓</b>	The share of returns in 2025 was 68%, representing a negative development compared with the previous year.

## Assignment targets

### Employment rate

**Target:** The employment rate should amount to at least 95% over time. The employment rate includes work in customer assignments and development activities such as training and work placements.

**Result:** The employment rate was 96.3 (96.8)%.

2025:

**96.3**

**Target:**

**≥95**

**Comment:**

The employment rate is in line with the previous year and exceeds the target of at least 95%.

### Engaged employees

**Target:** The engagement index should show a positive trend and reach at least 70 over time.

**Result:** The engagement index for the year was 71 (69) on a scale of 1–100.

2025:

**71**

**Target:**

**≥70**

**Comment:**

The share of engaged employees increased in 2025, marking the fourth consecutive year of improvement.

### Safe and secure work environment

**Target:** The work environment index should show a positive trend and reach at least 80 over time.

**Result:** The work environment index was 80 (79) on a scale of 1–100.

2025:

**80**

**Target:**

**≥80**

**Comment:**

The work environment index improved compared with the previous year and is in line with the target of at least 80.

## Financial targets

### Return on equity

**Target:** Return on equity should amount to 5% over time.

**Result:** Return on equity was -3 (11)% over a 12-month period, 5 (8)% over a 5-year period and 2 (2)% over a 10-year period.

1 year:

**-3%**

5 years:

**5%**

10 years:

**2%**

**Comment:**

The owner's long-term target of 5% return on equity was not achieved in 2025.

### Equity ratio

**Target:** Equity ratio of at least 30%.

**Result:** The equity ratio was 41 (44)%.

2025:

**41%**

**Target:**

**30%**

**Comment:**

The owner's target of an equity ratio of at least 30% was achieved in 2025.

# Board's strategic targets for sustainable value creation

## Employee development index

**Target:** The employee development index should increase to 65% by 2026.

**Result:** 71 (60)% of employees met the criteria for employee development.

2025:	Target:	Comment:
<b>71%</b>	<b>65%</b>	The value increased significantly compared with the previous year, driven by fully implemented reporting routines.

## Reputation

**Target:** Public reputation should increase to 35% by 2026.

**Result:** The reputation index for 2025 was 28 (24) on a scale of -65 to 135.

2025:	Target:	Comment:
<b>28</b>	<b>35</b>	The reputation index improved from 24 to 28 in 2025.

## Carbon footprint

**Target:** Reduce emissions in Scope 1 and 2 by 60% by 2026 compared with 2021.

**Result:** The outcome for the year was 3,120 (3,861) tonnes CO<sub>2</sub>e, representing a reduction of 32% compared with 2021.

2025:	Target:	Comment:
<b>3,120</b> tonnes CO <sub>2</sub> e	<b>1,833</b> tonnes CO <sub>2</sub> e	Scope 1 emissions have decreased by 60% since 2021 and are in line with targets. Scope 2 emissions have decreased by 7% since 2021. See page 63 for further information.

## Customer loyalty

**Target:** Samhall shall achieve a Net Promoter Score (NPS) of 30 by 2026.

**Result:** Customer loyalty for 2025 corresponded to an NPS value of 22 (29).

2025:	Target:	Comment:
<b>22</b>	<b>30</b>	The NPS value for 2025 was 22, representing a decline from 29 in the previous year.

03.

# How Samhall accomplishes its assignment

Samhall operates within an established strategic framework. Everything we do is aimed at realising our vision: to contribute to a Sweden where everyone is regarded as an asset in the labour market.

# The strategy provides direction for the future

Samhall's strategy covers three-year periods, but is continuously reviewed on an annual basis and will soon undergo further changes. The strategy is based on our vision: to contribute to a Sweden where everyone is regarded as an asset in the labour market.

## Our strategic framework

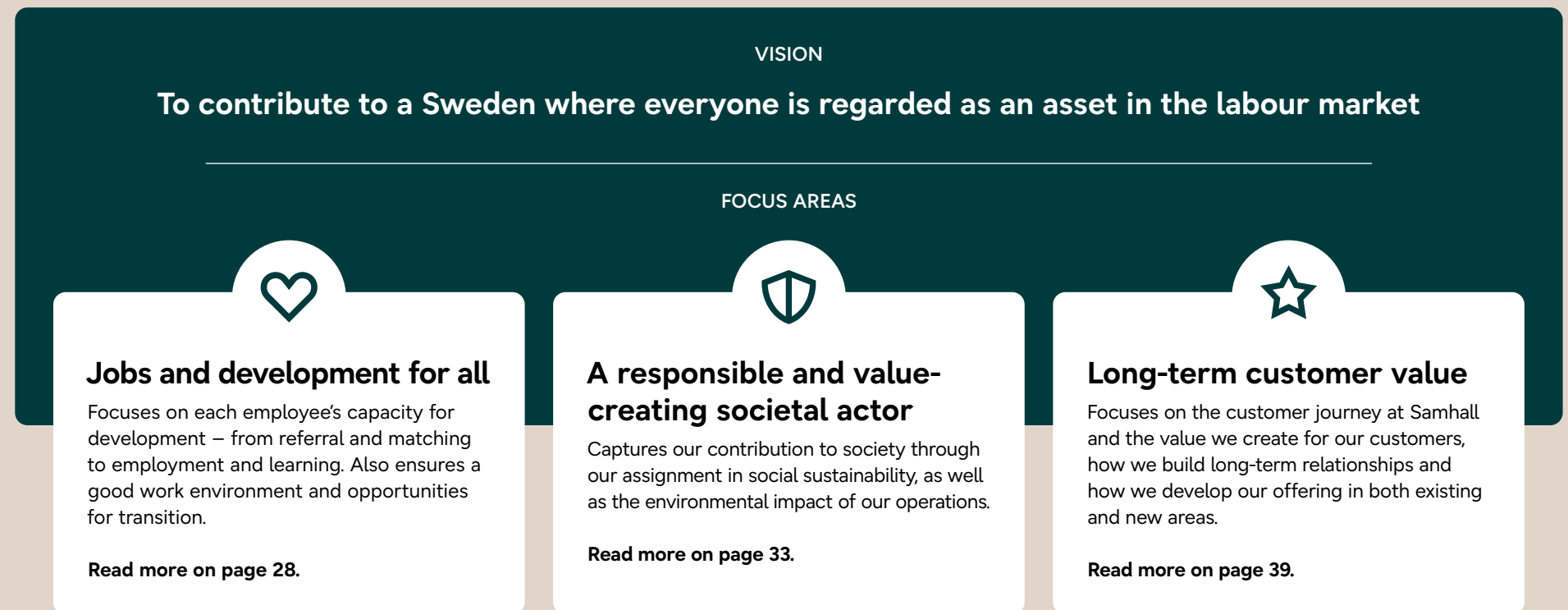
Our strategic framework provides direction and answers the questions "why?", "what?" and "how?" for the future.

The **VISION** is our guiding star – the point from which we always navigate. It helps us understand why we exist and what we continuously strive to achieve.

Our **THREE FOCUS AREAS** define what we need to do and how we need to act to create value for our employees, society and customers. All three focus areas are interdependent. They must be achieved together for us to fulfil our vision and our assignment.

### How we work to achieve our goals

On the following pages, you can read more about how we work within each of our focus areas. Here, you can follow how we have worked during the year to achieve our goals – whether it is about creating jobs and development for all, being a responsible and value-creating societal actor, or delivering long-term customer value.



# 2025 – a year of progress and initiatives

Our 24,000 employees are an asset capable of delivering significant value with the right support. During 2025, we recruited more managers and implemented a health and wellness initiative for employees. We also developed new strategies and carried out organisational changes that make us more effective. All of this to increase the number of transitions – which was also the outcome in 2025.

During the year, we recruited additional managers and trained both new and existing leaders. The aim was to create more present and development-oriented leadership, with increased support for employees. This is their most important responsibility.

As before, an annual performance and development review is conducted with each employee. A new initiative introduced in 2025 is that we now also conduct a current status review three times per year with each employee in sheltered work. This fourfold increase is a significant and important step in our ambition to ensure that every employee develops and has the opportunity to transition to employment in the regular labour market. At the same time, we have clarified roles, ways of working and responsibilities within the organisation.

## Development of managers

Significant effort has been devoted to leadership development. Our local managers are to become even better at building teams and driving change. Several new support roles have been introduced to relieve managers and free up time – including support from new specialists in rehabilitation and training. This is crucial for increasing the pace of employee development.

## More standardised ways of working

Our operational organisation covers the entire country. During the year, we took further steps towards becoming a more efficient and high-quality organisation. One example is that our work on transitions has become more systematic; another is that we have standardised our delivery for national customers. Customers should be confident that delivery is consistent across the country. During the year, we have worked successfully on this together with the customer Axfood.



## Investment in health and wellbeing

Samhall already provides one hour per week for health and wellbeing activities for each employee. This means that all employees can engage in health-promoting activities during working hours, where work allows. For Samhall, this hour has significant advantages compared with a wellness allowance – both in terms of cost and, above all, because a shared hour strengthens cohesion. During the year, Samhall has continued the work initiated in 2024 of training Health Ambassadors – employees who support and help their colleagues develop sustainable lifestyles. Samhall's health promotion work is carried out in collaboration with Friskis & Svettis, which has, among other things, developed customised training content for Samhall. The initiative also includes a new support role, Prehabilitation Specialist, whose task is to develop the company's preventive work. The objective of the health and wellbeing initiative is to reduce sickness absence, increase work capacity and performance, and improve the organisational and social work environment for all employees. For employees in sheltered work, it also serves as a tool in their development journey and supports opportunities for transition.

## A safe and accessible work environment for more people

During the year, we have worked on improvements in the work environment (see page 45). We have also addressed accessibility issues – both digital and physical. Our health and wellbeing initiative is one example of how we work with the physical work environment.

For digital accessibility, our open website, Portalen ([portalen.samhall.se](https://portalen.samhall.se)), is an important tool. You can read more about Portalen and our work with digital accessibility on page 44.

## New collective agreement terms

During the year, we went through two collective bargaining rounds, during which new terms were established for our employees, including wages and working hours. With 24,000 employees, these agreements are critical to our cost structure.

## Dual societal value creates resilience

We have long prepared for collaboration with a new national customer starting at the turn of 2025/26: Vattenfall. A multifaceted customer with many protected sites across the country. The assignment often involves close cooperation with local specialists in smaller locations.

The assignment is broad and includes cleaning, reception services and related support services. It is an important societal assignment that requires a high

level of professionalism in every delivery, as well as strong preparedness capabilities.

## Positive changes in the 2025 employee survey

Each year, Samhall conducts a comprehensive employee survey, in which all employees are invited to participate. In line with the increased time that managers have been able to devote to employee dialogue since 2025, this year's survey showed higher satisfaction among employees. This is a very positive result and an indication that our chosen strategy is working.

The response rate increased from 65% to 69%, and the overall MUSK index – which aggregates all survey questions – increased from 74 to 75. The majority of employees report that they are satisfied or very satisfied.

Among the improvements in individual metrics were engagement, a safe and secure work environment,

and strong leadership. The number of employees who feel discriminated against decreased by four percentage points.

Each manager receives the results for their unit, which are then discussed in expanded workplace meetings. Action plans and activities are subsequently decided locally. More information about the increased number of status reviews can be found on page 30.

## Increased awareness and visibility

During 2025, we carried out communication initiatives to highlight that Samhall is a strong investment that creates significant value for society. We worked with two types of content:

- Information that deepens understanding among our stakeholders.
- Communication that increases broader awareness of Samhall and can generate new customer partnerships, which in turn create new jobs.



# Development starts in everyday work

As Area Manager at Samhall in Skillingaryd, Vaggeryd and Klevshult, Jesper Josefsson has a broad range of responsibilities. His role includes matching, customer relations, work environment and development. At the centre is always the individual. Every employee should receive the right support to develop both in their professional role and as a person. According to Jesper, presence and attentiveness are fundamental to leadership.

– Listening is central to employee development. Conversations about everyday life, wellbeing and aspirations often open the door to trust and growth. To provide the right support, I need to understand the individual. That is crucial, says Jesper.

After just over two years at Samhall, he has seen how small steps in everyday work can lead to significant progress for employees.

## Confidence grows through small steps

Jesper Josefsson is often present at the workplaces. By being involved in day-to-day operations, he can provide support and guidance in real time, in the moment. Many

employees lack confidence in their own abilities. Jesper therefore focuses first on creating a sense of security and then gradually introducing challenges at the right pace.

– Sometimes a person believes they cannot manage a task. Then we try it together. When they realise that they can, something happens. That is when development begins.

The Jönköping district has achieved strong results in transitions. According to Jesper, this success is the result of close collaboration.

– We have open and direct dialogue – both internally and with our customers. That creates the conditions for good matching.

According to Jesper, being able to contribute to people's development is the most rewarding aspect of Samhall's assignment.

– It is a privilege to be part of the moment when someone discovers their own ability. That is the best part of the job, he says.

*"I am proud to follow employees on their journey towards new goals. Seeing someone succeed, regardless of how big the step is, means a great deal," says Area Manager Jesper Josefsson.*



**Jesper Josefsson**  
Area Manager,  
Samhall in Småland



*"I've flattened more than 1,000 schnitzels and now know everything about kitchen hygiene."*

**Patrick Åhlin**  
Samhall

# Development across multiple roles builds Patrick's confidence

Samhall's assignment is to develop people with functional impairment through work. Patrick Åhlin in Vaggeryd has worked in several different roles, which has given him both new skills and increased self-confidence.

When Patrick Åhlin was offered a job at Samhall seven years ago, he thought "all or nothing" and accepted. Patrick has multiple sclerosis (MS) and experiences cognitive fatigue. At that time, he had been unemployed for a long period after being made redundant from his job as a station host.

– I loved that job, and being unemployed was a difficult time, says Patrick. It felt impossible to find work, and I had only three weeks left before my benefits would end.

His first assignment at Samhall was cleaning at a school in Vaggeryd. This was followed by increased responsibilities, such as operating a large cleaning machine and taking on the role of team leader. During the summer of 2025, Patrick transitioned to Götaströms Vårdshus in Skillingaryd.

– I've flattened more than 1,000 schnitzels and now know everything about kitchen hygiene. It's great to try new things – it builds my confidence!

Patrick highlights the importance of having a good manager who is attentive and able to make things happen. The dialogue between him and Area Manager Jesper Josefsson is open and direct, and it has produced results.

After his role at the inn, Patrick almost immediately moved on to a work placement with the municipality of Vaggeryd, where he works with cleaning at one of the municipality's schools. He already has ideas on how the work can be improved through more efficient scheduling.

– Patrick and I have worked together for two and a half years, says Jesper Josefsson. He has truly developed in his role during that time. We collaborate well, but it is Patrick himself who drives his own development.



# The fast track into society

The work of preparing our employees for a future in the regular labour market – the development of each individual's skills – is referred to as the employee journey. This journey always takes place step by step, and during 2025 we refined it to become more equitable and more efficient, with better matching than ever.

During the year, we reviewed processes and ways of working, ensuring that all parts of the employee journey prepare the individual for employment outside Samhall.

In 2025, we created improved conditions for matching the right person to the right job. Significant effort has been devoted to facilitating contact between area managers and employees. As before, an annual performance and development dialogue is conducted with each employee. A new feature introduced in 2025 is that we now also conduct a current status review three times per year with each employee in sheltered work.

In connection with the rollout, competence development initiatives were carried out for all first-line managers regarding goal-setting. The methods for follow-up dialogues were also adapted to operational conditions so that they can be conducted and easily documented in daily work.

During the year, there has also been a focus on improving the ability to work in a data-driven way to enhance working methods and generate insights. Based on this, a number of analytical tools have been developed to support the work.

## Increased managerial support, consistent information

The new status reviews create consolidated and accessible information for both managers and employees. All managers and leaders have received training on how to conduct these reviews, ensuring that the process is consistent and reliable. It is also possible to use a dedicated app for the review, for example during a shared walk, which can facilitate dialogue.

We have also strengthened the relationship between area managers and employees by reducing the size of employee groups.

## Intranet and workplace meetings

During 2025, the employee journey was given its own dedicated space on the intranet, with new supporting materials. Feedback from employees has been positive.

We conducted a large number of internal workplace meetings – a dialogue tool that also includes themed sessions with predefined topics and associated discussion questions. Each workplace is required to hold at least six meetings per year, of which four are company-wide themes and two are tailored to local operational needs. In 2025, we tested using multiple-choice questions instead of open-ended questions (which can be challenging for many of our employees). The experience was positive.

## Introduction and matching

The introduction process is under further development, and during 2025 our matching process was also enhanced.

Under the concept of One Samhall, we continued our work towards greater consistency by strengthening culture, processes and organisation. The aim is to make both the employee journey and customer delivery clearer and more consistent. We need more customers to enable the employee journey, and our deliveries must maintain high quality and provide employees with opportunities to develop across different occupational roles.

This is part of our ambition to create standardised, clear and simple processes to improve efficiency, and a necessary step to relieve first-line managers (see also Samhall's offering, page 39).



# How the journey works

The development of our employees is central to our assignment. Work should be developmental and adapted to individual capability.

## The employee journey

For more than forty years, our assignment has been to create development through work. At Samhall, all employees should be given the opportunity to strengthen their professional skills through work, based on their individual conditions. Our task is to prepare, plan and support this individual journey.

## How it works:

The Swedish Public Employment Service refers individuals with functional impairment and reduced work capacity to Samhall.

### ① Introduction and training

We operate across 24 occupational roles, linked to our service offering. Each role includes different training stages – step by step, the employee's professional competence grows. Different levels of competence also match different customers and recruitment partners.

Each employee has a clear development plan outlining how they can continue to grow. Training is provided through the Samhall Academy, which in 2025 delivered 1,998 instructor-led training sessions to 36,125 participants. The training supports employees throughout

their entire journey at Samhall – from introduction and vocational training to preparation for transition.

### ② Professional matching

Our matching method is unique and highlights each employee's strengths and abilities – both to support individual development and to ensure the right person is matched to the right tasks within teams where employees complement each other.

To increase opportunities for development, we offer individually adapted tasks and work pace. Adjustments are a key part of ensuring the right match between the individual and the work.

### ③ Work in demand by customers

Engaging with customers, performing tasks, collaborating with colleagues and receiving support and feedback are all important parts of daily development. Our broad service offering creates many types of work tasks. This provides valuable workplace contacts and opportunities to demonstrate competence, and ultimately to move on to a new job outside Samhall.

### ④ New job outside Samhall

With both training and practical experience from customer assignments, the employee is now ready for the labour market outside Samhall. We therefore collaborate with employers who have recruitment needs and support our employees before and during the recruitment process. This includes coaching, CV writing and finding work placements. We also assist with contact with the Swedish Public Employment

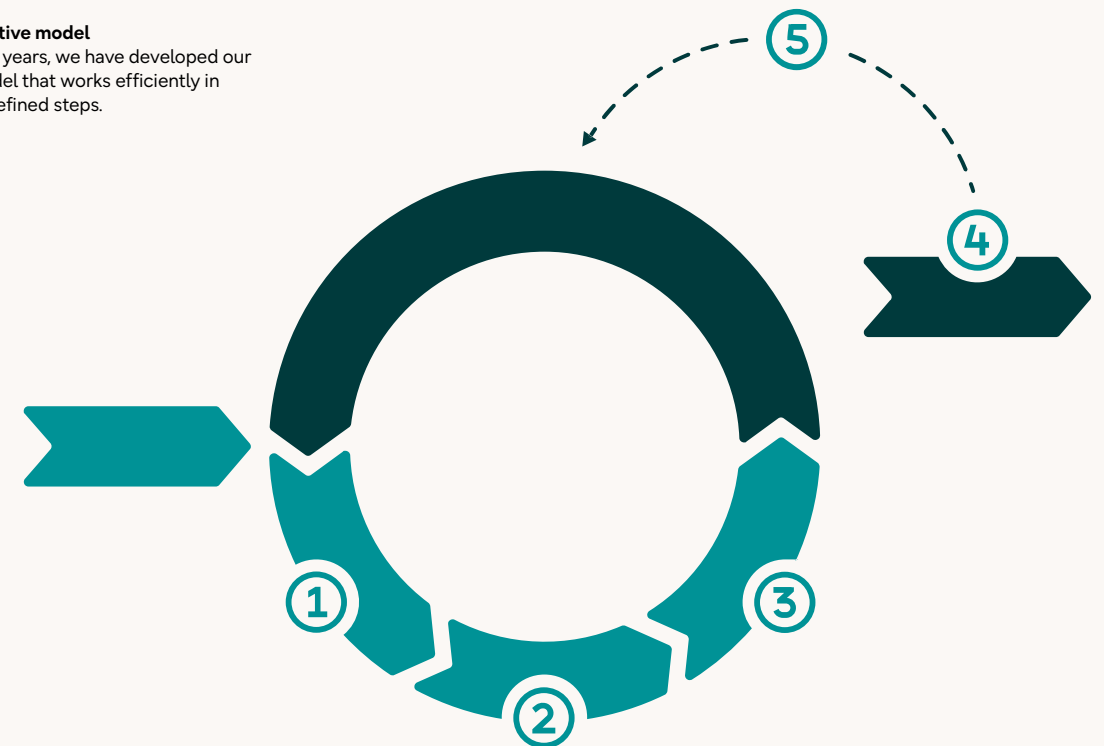
Service and processes related to wage subsidies. During 2025, 1,310 people secured new jobs outside Samhall.

### ⑤ Opportunity to return

Employees who have moved on to a job outside Samhall have the right to return within one year. This is referred to as a return and applies to those in sheltered employment. This right gives employees

the confidence to take the step and try a job outside Samhall, providing security for the individual. In 2025, 553 people returned to Samhall. We actively work towards more sustainable transitions and fewer returns. At the same time, it is important to emphasise that a return is not a failure. It is often an additional and necessary step in the development process towards eventually moving on to a new employer. We therefore regard returns as a natural part of the process.

**An effective model**  
Over the years, we have developed our own model that works efficiently in clearly defined steps.



# An exceptionally strong value proposition

Every time a person with functional impairment moves from exclusion to inclusion – to being needed and contributing – the value created is considerable. First and foremost for the individual and their close network, but also for society.

When expressed in financial terms, we are referring to positive socioeconomic effects of SEK 4–61 million per individual, according to calculations by independent economists and social scientists. These calculations are based on verified figures and open data from public authorities, and provide further insight into the value we create.

Unemployment among people with functional impairment is more than twice as high as for the general population. This has negative consequences for individuals, employers and society. The individual misses out on inclusion, independence and income; companies miss out on the right skills; and society (often municipalities) bears costs for financial support, physical and mental ill health, reduced tax revenues and, in some cases, crime. Allowing skills to remain unused is inefficient from multiple perspectives. Let us begin with a real example.

## Jimmy's life was turned around. Now he helps others.



Jimmy Rydén  
Operations Support,  
Samhall in Kramfors

*"Now life is full speed ahead,  
just the way I want it."*

– Samhall saved my life, says Jimmy Rydén emphatically. He grew up in difficult family circumstances and was rarely present at school. At the age of 41, after twelve prison sentences, he enrolled at a treatment centre near Kramfors on the recommendation of a fellow inmate.

Jimmy stayed in northern Sweden and found peace in nature. The Swedish Public Employment Service informed him about a local opportunity at Samhall – and that marked a turning point.

– During the interview, I was treated as a jobseeker – not as someone with a history of substance abuse. I got the job, was given responsibility and the opportunity to grow. The area manager had seen something in me.

### Life-saving training

Jimmy initially worked with cleaning at Willys. Today, he is an operations support specialist for five dementia care homes, with responsibility for staff and extensive customer interaction.

He values welcoming people, supporting them and then seeing them move on to new opportunities in the regular labour market outside Samhall. Through Samhall's training in first aid and cardiopulmonary resuscitation, he has also saved a life after witnessing a traffic accident in Kramfors.

– I am grateful every day I get to come to Samhall. I don't mind if I have to clean 86 toilets in a day – it feels like I am giving something back for my past. Now life is full speed ahead, just the way I want it.

# Inclusion creates significant long-term economic value

An inclusive labour market is fundamentally about enabling everyone to participate in society and live independently. To support a positive development, Samhall commissioned an analysis to examine how each job created contributes economically to society. The company Payoff, specialising in socioeconomic evaluations, carried out the analysis. Using conservative assumptions, the independent experts confirmed that an inclusive labour market generates substantial long-term economic value.

## Effects of SEK 4–61 million per individual

The report presents and analyses three examples that illustrate how Samhall's work can impact the economy. By transforming unused human resources into demanded and utilised competence, we contribute to several outcomes:

- Employment at Samhall generates long-term economic value for society through increased productivity and higher tax revenues.
- When an individual moves from exclusion into employment, there is a potential reduction in public expenditure on healthcare, social services and the justice system.

### Selected quantified examples:

- For each Samhall employee, a value of at least SEK 160,000 per year is created. The largest benefits arise in the municipalities where employees live, through reduced welfare costs and positive tax effects.
- When an individual moves on from Samhall to employment in the regular labour market, economic value amounting to several million kronor is generated – more than 20 times the public investment.
- The examples analysed in the report show positive socioeconomic effects of SEK 4–61 million per individual (up to retirement age, 67). See page 35 for further details.

## Effects across multiple societal levels

The potential benefits generated through Samhall are visible across several levels:

- Municipalities benefit from increased tax revenues and reduced need for financial assistance.
- Regions benefit from reduced healthcare costs due to improved health among employees.
- The state benefits from increased revenues from employer contributions and taxes, as well as reduced costs related to the correctional system and the justice system.

### The full report can be downloaded at [samhall.se](https://samhall.se)

It provides further information on the calculation models and assumptions underlying the figures describing the value created by Samhall.

## About the project

The socioeconomic analysis was carried out on behalf of Samhall by Payoff. The company specialises in socioeconomic evaluations, and the model used in the report has been applied by numerous public authorities, municipalities and coordination bodies.

*“Employment at Samhall generates long-term economic value for society through increased productivity and higher tax revenues.”*

**Jonas Huldt**  
CEO, Payoff AB

# Three illustrative cases analysed by economists

## Risk of exclusion

SEK  
**4.5** MILLION

**Socioeconomic effect::**  
A total of SEK 4.5 million in positive socioeconomic impact up to retirement age.

**Starting point:** A young adult with cognitive impairment living in social isolation.

**Scenario without employment:** Deteriorating physical and mental health due to isolation, along with continued reliance on financial support from the municipality.

**Effect of employment at Samhall:**

- Improved health through structure and routines in daily life.
- Reduced need for support measures and healthcare due to improved mental and physical wellbeing.
- Increased productivity and improved quality of life.

## Risk of ill health

SEK  
**12.5** MILLION

**Socioeconomic effect:**  
Reduced healthcare costs and increased productivity generate SEK 12.5 million in positive impact up to retirement age.

**Starting point:** A foreign-born individual in their 40s with mental health issues, physical impairment and social isolation.

**Scenario without employment:** Likely increased healthcare interventions for mental health and continued dependence on financial support.

**Effect of employment at Samhall:**

- Stabilisation of the individual's health, reducing the need for care.
- Gradually increased independence and work capacity, leading to transition to another employer.
- Increased productivity through employment.

## Risk of criminality

SEK  
**61** MILLION

**Socioeconomic effect::**  
A total of SEK 61 million in positive socioeconomic impact up to retirement age, with the largest savings occurring within the justice system.

**Starting point:** A young adult with neuropsychiatric impairment and a background involving minor criminality and substance misuse.

**Scenario without employment:** Potential continued criminal activity resulting in significant costs for the justice system.

**Effect of employment at Samhall:**

- Exit from criminality and establishment of stable income through transition to other employment.
- Reduced costs for law enforcement and judicial authorities.
- Increased productivity and stable social relationships.



# A new, important member in European cooperation

## **What do you think of when someone says "Samhall"?**

*I think of one of the best transition rates from sheltered to open employment in Europe on a large scale. Good figures are often on a small scale; but Samhall has success on a broader, systemic and structural basis.*

## **Samhall is a new member of EASPD. What can we contribute?**

*Samhall has an impressive track record, but also a willingness to always improve, share, and learn internationally. That makes you a very important member.*

## **How do you assess Samhall's work and the Swedish model?**

*Samhall has a well-developed, systemic approach with a structured system and proven impact in delivering jobs to people with disabilities. In many countries, sheltered employment tends to be the starting point – in Sweden it is the last resort. That stands out. The objective of the open labour market and the partnership models with private companies also stand out. Samhall's size also makes it a broad, systematic solution.*

## **What is the value of Europe coordinating its efforts?**

*At a time of labour shortages and high public debt, Europe needs to maximize its workforce. Not a single country has "solved" the employment*

*of people with disabilities, but some countries may be more advanced. It is important to make the best possible use of this enormous transnational knowledge for people with disabilities, but also economically. All this pan-European knowledge and all this cooperation contribute to national discussions.*

## **What are the biggest economic challenges for EASPD's members?**

*The paradigm shift in employment support (from sheltered to open employment) is not sufficiently supported by the public sector. Weak economic conditions make it harder for social enterprises (or businesses in general) to deliver on inclusion, especially in combination with cutbacks, bureaucracy, and increased competition. There is a lack of creativity in the use of state aid, public procurement, and other policies.*

## **How do the economic and socioeconomic conditions differ between member states?**

*Although there is enormous economic, socioeconomic, and cultural diversity among EU member states, many of the problems remain similar. It is difficult to create demand in the open labour market, there is a labour shortage, and digitalization sometimes seems to work against us. Sometimes established models are harder to reform. Inspiration and new knowledge can be found even under difficult conditions.*

**Thomas Bignal**  
Secretary General,  
EASPD, Brussels

The European Association of Service Providers for Persons with Disabilities (EASPD) is a European umbrella organisation representing service providers for people with functional impairment.

# Skills shortages are particularly evident in northern Sweden

The shortage of skilled labour in northern Sweden is putting pressure on many companies. At Lindbäcks Bygg in Piteå, part of the solution has been found through collaboration with Samhall.

Lindbäcks Bygg is a family-owned company that industrially manufactures multi-family housing in wood from northern Swedish forests, with a focus on sustainability, quality and cost efficiency.

– Northern Sweden is experiencing strong growth, and the shortage of skills is evident. To meet demand, we need to utilise the full potential of society, says David Sundström, CEO of Lindbäcks.

## A pathway back to working life

Lindbäcks Bygg produces approximately 1,200–1,300 apartments each year. In production, which follows a structured flow, Samhall employees are responsible for functions such as roof and wall assembly lines.

For many, the collaboration represents an opportunity to return to working life.

– Everything improved, both physically and mentally. I was so happy when I found out I would be employed. It's a pleasure to come to work, says Daniel Lindström, industrial carpenter at Samhall.

His colleague Helén Karlsson agrees:

– I have become more confident in using machinery and enjoy creating something with my hands. The construction industry is exciting to work in, and it is something I am proud of.

## Samhall creates more value than it costs

Why did you choose Samhall?

– The main advantage is that we can create business value and strengthen our employer brand while contributing to greater inclusion. Samhall's employees make a real difference, and it has even made our workplace more attractive. Samhall is a company that quite simply generates more value than it costs, concludes David Sundström.

## Facts

The collaboration between Samhall and Lindbäcks Bygg is valuable both operationally and socially. The company sees how the pride and engagement of Samhall employees have a positive impact on the entire workforce and strengthen inclusion efforts, while the collaboration has contributed to a more efficient division of labour in production and made Lindbäcks Bygg a more attractive workplace.



# Linnéa shares Samhall's methods with war veterans in Ukraine

The war in Ukraine is ongoing. When it ends, it is estimated that there will be around five million war veterans, most of whom will have some form of functional impairment. Here, our expertise in rehabilitation can make a significant contribution. Our methods are also applicable to those injured in war. Samhall's Linnéa Åslin has been on site to demonstrate how the skills of injured veterans can be utilised.



**Linnéa Åslin**  
Rehabilitation Team Manager,  
Gävledala District, Samhall

Both now and after the war, all available resources and skills will be needed to rebuild Ukraine. The Swedish initiative Beredskapslyftet aims to contribute to this effort and has established the project Reskilling Ukraine.

– My work in Ukraine was part of that initiative, with a particular focus on war veterans. I held workshops for trainers who will in turn support other veterans in contributing to the rebuilding of their war-affected country, says Linnéa.

There is now a very large number of people who are war veterans. Some have lost limbs during the war and can no longer serve in the military. Others have developed mental health conditions such as post-traumatic stress disorder (PTSD). Many have both physical and mental impairments.

What they all share is a strong desire to contribute to rebuilding their country.

– The experience and expertise we have at Samhall can be of great value to war veterans, Linnéa concludes.

## From Malung to Ternopil

In her day-to-day work, Linnéa is responsible for Malung and Sälen, where she works as a Rehabilitation Team Manager in the Gävledala district. She has been engaged in support for Ukraine for some time, and this recent trip was not her first visit to the war-affected country.

– Earlier this year, I spent a month in eastern Ukraine as a volunteer with the organisation Operation Change. We ensured that aid and supplies reached women's shelters, hospitals and the military, Linnéa explains.

When she returned to work, she saw a news item on the intranet. Samhall's Director of HR and Communications, Sabina Rasiwala Hägglund, described Beredskapslyftet and how Samhall's expertise could support Ukrainian war veterans.

Linnéa contacted Sabina and expressed her interest, which led to her participation in a group that received Ukrainian war veterans in Västberga earlier in the year. She has now also delivered training to veterans on site in Ternopil in western Ukraine.

## The visit attracted significant attention

The visit from Samhall received considerable media attention, and Linnéa and the veterans were interviewed on national television.

– That was of course rewarding. But what has stayed with me most are the veterans I met. Ordinary people – men and women who were previously construction workers, nurses and office staff, and who have been injured while defending their country, says Linnéa.



# A clearer and broader service offering

For Samhall, employee development always comes first. However, our customers are a central part of achieving our goals. We aim to deliver long-term value to our customers. This requires continuously adapting our offering in line with changing demand and market conditions. It also requires making our services clear and our processes efficient. While this is standard for most companies, Samhall operates with multiple objectives beyond commercial value.

Today, Samhall offers a broad range of services across property management, care, recycling, logistics and manufacturing throughout the country. Cleaning services remain our largest area, but in 2025 we experienced strong growth in our laundry operations from a relatively small base.

## Even clearer service offering

One way to create more employment opportunities for our employees is to better align with market needs and

to structure our service portfolio so that it becomes more scalable, profitable and sustainable both now and in the future. We are currently in the process of redefining how we structure, package and deliver our offering – to better meet current and future customer needs.

Customers should clearly understand what is included and why. Assignments with customers are a prerequisite for our labour market policy assignment. It is within these assignments that employee development takes place.

## Clearer pricing strategy

Ensuring accurate pricing is always essential. Significant effort has been devoted to developing a new pricing strategy that optimises pricing and improves profitability. The new strategy also introduces a new way of working for our sales organisation. The result was increased sales volumes during the year. Pricing structures have become clearer, providing an effective tool for our sales teams.

## More than many realise

Although many people are familiar with Samhall, the breadth of our offering is less widely known. Samhall is far more than cleaning services.

Examples of less well-known services we provide include:

- Reception services – We deliver a wide range of service functions. Our employees can welcome visitors at reception desks or serve as floor hosts in offices, hotels and conference facilities.
- Textile services – We provide repairs and advanced sewing services, supported by highly skilled employees.
- Recycling services – Efficient recycling requires precision, strong logistics and careful inventory management. Our employees contribute to improving customers' operations in this area.

## Supporting your skills supply

In addition to purchasing our services, customers can recruit employees through Samhall in a structured and secure way. Companies can work with our employees over an extended period before deciding on permanent employment – an effective method for identifying the right skills. Our employees are prepared through training across 24 occupational roles and are given opportunities for work placements to support transition to other employers. We continuously develop these roles to meet customer needs.



# This is how we can support you

## Cleaning services

Cleaning is Samhall's largest service area. We provide cleaning services across Sweden and, in addition to routine cleaning, we also offer floor care, deep cleaning and window cleaning. Our cleaning staff are among the best trained in Sweden, thanks to the Samhall Academy's basic and advanced training programmes. To ensure high quality, we apply either the INSTA 800 standard or Samhall's own quality assurance model.

## Laundry and textile services

In Samhall's laundries, high quality goes hand in hand with our assignment to develop people through work. We currently operate 25 laundries that meet the Swedish Textile Service Association's certification requirements (T-label), and we are one of the few providers with nationwide coverage. We provide services to both private and public organisations – from offices and municipalities to healthcare and industry. In addition to laundry services, we also offer repairs and tailoring to extend the lifespan of textiles.

## Property services

There is significant potential in this area. We can assist with everything from regular maintenance to creating welcoming environments for residents, employees and visitors. Our trained property caretakers have experience across a wide range of tasks, including gardening, parking maintenance, recycling support and minor repairs.

## Service functions in offices, retail and care

Samhall provides service functions across a variety of sectors. Within care services, we can support with cleaning, laundry, shopping and delivery of prepared meals. In offices and conference facilities, we can welcome visitors at reception or act as floor hosts. In retail, we handle tasks ranging from shelf replenishment to basket management and inventory. We can also manage external environments, such as handling shopping trolleys.

## Warehousing and logistics

Retailers, brand owners and companies in third-party logistics and e-commerce use Samhall for warehouse and logistics services. We primarily perform labour-intensive tasks such as order picking, packing, returns handling and value-added services such as building product displays for retail. These tasks are well suited to our employees and provide strong development opportunities. We offer a strong service capability with high accuracy and precision.

## Production and manufacturing

Samhall has extensive experience in production and manufacturing. Our services range from functional solutions at customer sites to full manufacturing responsibility in our own facilities. Customers can also receive support with forecasting, order management and delivery notifications. Our strength lies in manual production complemented by machinery when required. Assignments range from basic industry to advanced

manufacturing in sectors such as automotive, engineering, electronics and medical technology.

## Recruit our employees

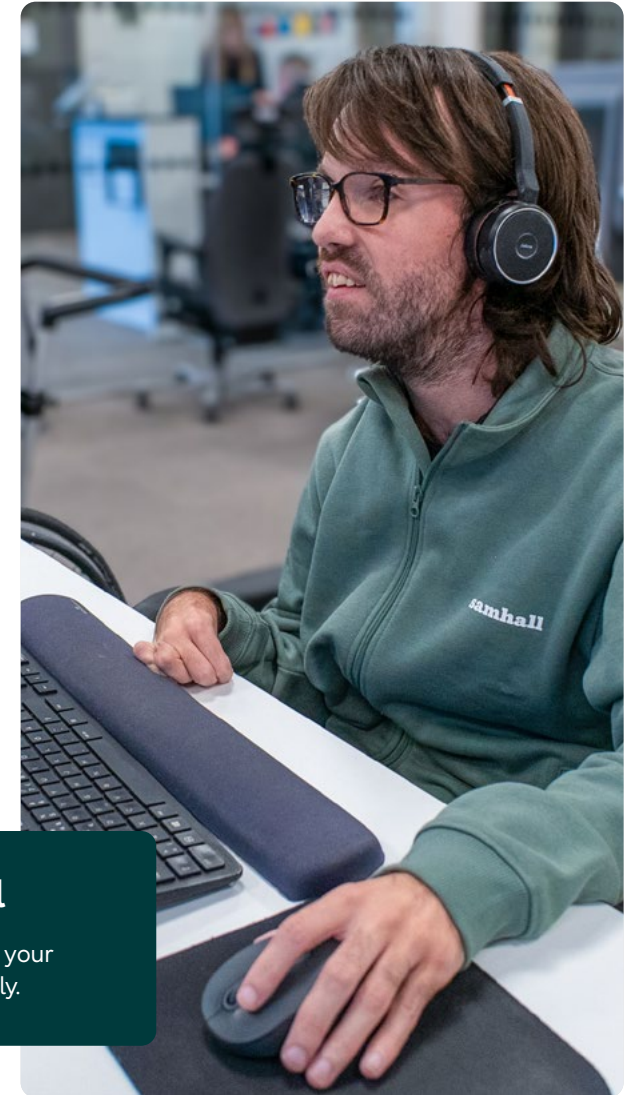
Each year, both small and large companies and organisations recruit employees from Samhall. We have extensive experience in matching the right individual to the right role.

Through our efficient recruitment process, companies save valuable time as we take overall responsibility and provide continuous follow-up to ensure a good outcome for both employer and employee. The process may include:

- Needs assessment
- Presentation of suitable candidates
- Introductory placement with a selected candidate for approximately 2–4 weeks, during which Samhall covers wages and insurance
- Coordination with the Swedish Public Employment Service if wage subsidies are required
- Follow-up and competence development for both customer and employee

## How to recruit from Samhall

Email us at [kontakt@samhall.se](mailto:kontakt@samhall.se) and describe your recruitment needs, and we will respond shortly.



# Clean sportswear delivers results – in more ways than one

Most people are aware that Swedish athletics strengthens the country and fosters a sense of community. What is less well known is that it also contributes to the development of our employees. Since spring 2025, Samhall has been responsible for laundry services for the Swedish Athletics Federation. Around major competitions, our laundry in Akalla operates at full capacity, with Sweden's yellow and blue colours visible throughout the facility.

The Swedish Athletics Federation plays an important national role. It comprises 919 member clubs and around half a million members. Youth activities alone generate 138,000 activity hours each year. Running is the most popular form of exercise, with 430 running events annually.

This is where role models are created, meaningful activities are provided, and public health is strengthened. The Swedish Athletics Federation manages both national teams and around 30 national championships across the country.

## Gold-standard laundry for Samhall

Since the beginning of 2025, Samhall has been responsible for laundry services for the national teams. The agreement covers both competition and training clothing over a contract period that includes major events such as the Finnkampen athletics meet. For Samhall, the collaboration provides valuable opportunities to create more jobs for people with functional impairment. It also generates strong motivation and pride in supporting Swedish athletes through services that are essential for performance.

– We are proud of this collaboration, as it is about much more than laundry. It is about contributing to an inclusive society where more people have the opportunity to grow through work and through inclusive sport, says Susanna Stubberöd, Head of Marketing and Communications at Samhall.

– We want to be part of the societal value and job creation that Samhall delivers every day. This partnership enables us to combine the sense of community in sport with a broader responsibility for inclusion throughout the entire value chain – from the arena to the laundry, says Claes Winterfeldt, Commercial Director at the Swedish Athletics Federation.

### Facts

“Samhall official laundry partner” is displayed on the right sleeve of all polo shirts, hoodies and t-shirts of the Swedish Athletics Federation. The garments are worn by national team athletes, coaches, officials and other staff – approximately 780 individuals in total.

Shot putters Fanny Roos, Axelina Johansson and Sara Lennman took the top three podium places at the Finnkampen 2025 at Stockholm Stadium.



# “A year of renewal and strengthening in sustainability work.”

**Jessica Bederoff Stenvad**  
Head of Sustainability, Samhall

**Welcome to Samhall, Jessica. You joined as Head of Sustainability in autumn 2025. How has your first period at Samhall been?**

– The start has been both intensive and inspiring. Samhall is an organisation with a unique and important assignment, and this is evident in every part of the business. There is a strong sense of pride in contributing to a more inclusive labour market, combined with a clear ambition to continue developing.

**How would you summarise sustainability work in 2025?**

– It has involved both renewal and strengthening. We have taken important steps to reinforce the overall approach and deepen cross-functional collaboration. The aim is to create even better conditions for systematic and integrated sustainability work.

**What will be the key priorities for 2026?**

– A central priority is to more clearly link sustainability work to the value we create for customers, and to demonstrate how we deliver quality, social inclusion and reduced environmental impact.

– Within social sustainability, we are taking the next step in developing accessibility, inclusion and the work environment – areas where we now have both improved data and better tools.

– At the same time, we continue to strengthen climate and supplier-related work through electrification, climate requirements in procurement and more systematic supplier follow-up.



# A socially sustainable company

Samhall's work on equality and accessibility is based on people's right to participate, develop and contribute – both in working life and in society. During the year, we have taken important steps towards a more inclusive work environment through new tools, increased competence and improved accessibility.

## New indices for inclusion and accessibility

Two new indices have been introduced in the employee survey: the Inclusion Index and the Accessibility Index. These enable structured measurement of employees' experiences of inclusion and accessibility. To translate insights into practical action, we have developed supporting materials that provide managers with concrete tools for everyday use. The indices allow us to prioritise and monitor improvements over time.

## Enhanced competence for managers

To create a safe work environment, an advanced training programme on neuropsychiatric impairments (NPF) has been developed for managers. Disability rights and accessibility have also been integrated into several other training programmes for managers and white-collar employees.

## New mapping of physical accessibility

We have initiated a mapping of physical accessibility across our premises. The aim is to ensure high standards for accessibility and universal design. Although the work is not yet measurable, awareness has increased and more people are engaged in the issue. The mapping will serve as an important basis for future improvements.



## Improved digital accessibility through the Portal and digital test pilots

Since 2024, Samhall has provided a dedicated website open to all employees – the Portal (portalen.samhall.se). Its purpose is to enable employees who do not have access to a Samhall computer or mobile device to access important information and complete training digitally.

The Portal has become an important channel and source of information for many employees. During 2025, the number of users doubled, and today more than 10,000 employees access the Portal each month.

In 2025, Samhall conducted pilot projects to test accessible Wi-Fi at several local offices. The aim was to make it easier for operational employees to access the Portal and manage other work-related digital tasks without using their personal data plans. Since early 2026, the new network SAMALLA is available at all Samhall offices and workplaces.

## Digital test pilots

To ensure accessibility in our digital services, Samhall has established a network of digital test pilots. Employees who participate are tasked with testing and providing feedback on various websites and applications. Based on their input, we can improve accessibility across our digital services for all employees.

A potential future development we are exploring is establishing test pilots as a dedicated occupational role and offering companies and public authorities the opportunity to test their digital services with Samhall employees. In 2025, this approach was successfully piloted in collaboration with, among others, the Swedish Tax Agency and Kista Science City.

Through these initiatives, we are taking further steps towards enabling more people to participate on equal terms.

# Work environment at the centre

A safe, secure, healthy and developmental work environment, adapted to the conditions of our employees, is a fundamental priority for Samhall and a prerequisite for fulfilling our assignment.



We work continuously to improve the work environment and reduce sickness absence and workplace accidents within Samhall. During the year, significant focus has been placed on work environment management. Among other measures, the work environment has been more clearly integrated into our business management system. Work environment management is intended to be a natural part of governance and daily operations.

## New ISO certification creates opportunities

In 2025, Samhall chose to certify its work environment management in accordance with the ISO 45001 standard. This certification provides an important tool for further developing the governance of systematic work environment management.

The certification follows an international standard for occupational health and safety management systems, helping organisations to systematically manage risks and improve workplace health, safety and wellbeing.

## Continuous improvement

Significant efforts have been made during the year. More than 70 new managers and support resources have been appointed to ensure that first-line managers have the support needed to prioritise employee development.

Preventive work on individual workplace adaptations has been strengthened. Among other initiatives, we have developed training programmes for health ambassadors and introduced a new role: Prehabilitation



Specialist. This role is more preventive in nature than traditional rehabilitation roles, with the aim of improving the adaptation of work to each individual's needs.

During the year, we have also digitalised work related to safety inspections and risk assessments. This facilitates implementation, follow-up and analysis of work environment management.

The total number of workplace injuries has decreased compared with the previous year. However, an increase in injuries resulting in sickness absence has been observed. This trend is taken very seriously. Preventive work continues with a focus on reducing workplace injuries and ensuring a safe and secure work environment.

# Progress in climate action

Sustainability is an integral part of our assignment. We aim to create opportunities for people, while also contributing to a sustainable future for coming generations. At the same time, our customers are placing increasingly clear climate and environmental requirements on us. Proactive climate and environmental work has therefore become a prerequisite for delivering attractive services, creating real jobs and supporting employee development.

Samhall has established long-term, science-based climate targets that guide our work. Since 2024, these targets have been approved by the Science Based Targets initiative (SBTi). The targets include reducing our own emissions by 80% by 2035 compared with 2021, and by 70% by 2028. In addition, 85% of emissions from purchased goods and services and capital goods are to come from suppliers with science-based climate targets, while other value chain emissions are to be reduced by 20%. Samhall also aims to achieve a fossil-free vehicle fleet by 2030.

Electricity consumption in our facilities represents a significant share of Scope 2 emissions. Where Samhall manages electricity contracts directly, we use renewable electricity with guarantees of origin. In facilities where landlords control electricity contracts, we are continuously mapping contract types and introducing requirements for fossil-free electricity going forward.

## Transition in the value chain

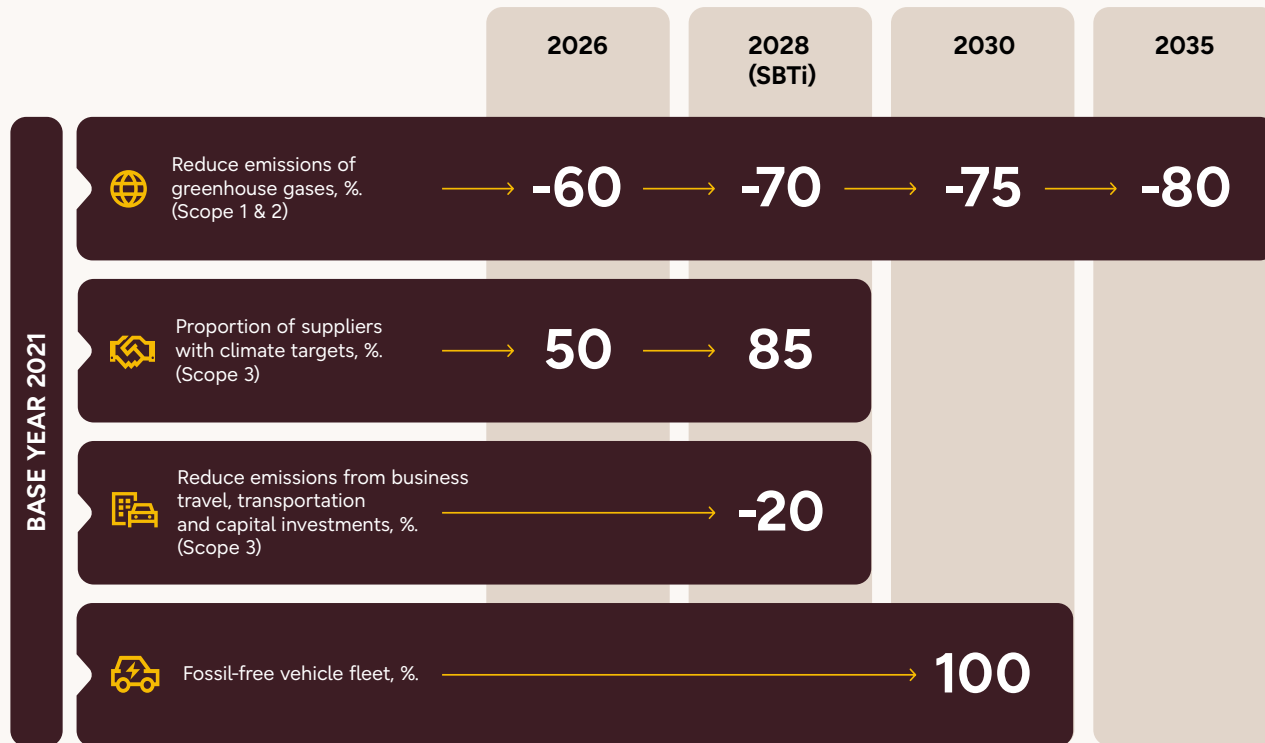
The majority of Samhall's emissions fall under Scope 3 – that is, emissions occurring outside our own operations, such as those related to suppliers and purchased services. Achieving meaningful change requires collaboration across the value chain.

Samhall's target is that by 2028, 85% of emissions from purchased goods and services will originate from suppliers with science-based climate targets. Currently, based on spend, 56% (57%) of our purchased goods and services come from such suppliers. Through our approach, we drive the transition across the entire value chain and strengthen both our own and our suppliers' ability to reduce emissions.

## Significantly reduced emissions

Samhall has particularly ambitious targets for its own operations, referred to as Scope 1 and Scope 2 emissions. Within these areas, emissions are to be reduced by 70% by 2028 and by 75% by 2030. This requires transitioning our vehicle fleet, improving energy efficiency in our facilities and increasing the share of renewable energy.

Work to reduce emissions has been ongoing for several years, and we have already reduced vehicle emissions by 61% (50%). We have made significant progress towards a fossil-free vehicle fleet, with electric vehicles now accounting for 45% (34%). In addition, 73% (71%) of fuel used is fossil-free.



*“A unique and important assignment.”*

**Carola Lemne**  
Chair

Samhall has a unique and important societal assignment: to create employment, development and inclusion for people who are far from the labour market. During 2025, the business has continued to deliver value for both individuals and society at large, while also taking important steps to strengthen trust in Samhall and create better long-term conditions for the company.



During the year, more than 4,000 new employees joined Samhall, while more than 1,300 individuals moved on to employment outside the company. Behind each figure is a person who has been given the opportunity to move from exclusion into a working community. These results demonstrate the positive contribution Samhall makes to society.

This is not only about employment, structure in everyday life and earning an income, but also about significant socioeconomic effects. According to calculations conducted in 2025 by external economists and social scientists, each individual employed by Samhall generates several million kronor in societal value up to retirement age, through increased tax revenues and reduced public expenditure.

## Strengthened trust

In 2025, Samhall took important steps to strengthen trust in its operations, both internally and externally. The annual employee survey, which includes all employees in the company, showed clear improvements across almost all areas.

External confidence in Samhall has also increased. For a state-owned company with a clear societal assignment, this is particularly important, as the organisation ultimately depends on the trust of citizens, customers and other key stakeholders.

## Focus on additional cost compensation

In the spring, the Samhall Inquiry presented its report. Samhall has been an active participant in initiating the inquiry and broadly welcomes its proposals. Recommendations for clearer and more individualised support for employees, improved collaboration with the Swedish Public Employment Service and a more

long-term and structured focus on transitions to other employers all have strong potential to strengthen Samhall's assignment, operations and employees.

Of particular importance, however, is the proposal to adjust the state's additional cost compensation annually. The current model results in a gradual erosion of the company's financial position over time, with clear consequences for the quality of delivery. Without annual indexation – combined with a level that more accurately reflects the true cost of the assignment – Samhall's ability to provide sufficient support to employees and maintain the required quality is constrained. It also limits the ability of the Board and management to operate the company in a long-term and efficient manner.

We look forward to continuing discussions with our owner during 2026 to establish more sustainable long-term conditions for Samhall.

## Strong commitment

On a more personal note, my initial period as Chair has been both rewarding and instructive. I have encountered a strong commitment to our important assignment – enabling more people to realise their potential in working life and grow through employment.

With clear frameworks, a continued strong focus on quality in delivery and a long-term perspective, Samhall can continue to generate significant value for individuals, the labour market and society as a whole.

## Carola Lemne Chair

Stockholm, March 2026



# Sustainability Report

The Sustainability Report describes Samhall's impacts, risks and opportunities in relation to environmental, social and governance aspects. The Swedish report has been prepared in accordance with the Swedish Annual Accounts Act and the GRI Standards, and is inspired by ESRS. The Swedish report constitutes the statutory sustainability disclosure.

Should there be any differences between the Swedish and the English version of the report, the Swedish version takes precedence.

# Introduction

People with functional impairment and reduced work capacity face significant challenges in obtaining or retaining employment. This represents a substantial loss of resources for both individuals and society. We aim to change this, and our operations demonstrate that it is possible.

At Samhall, more than 20,000 people who previously stood outside the labour market are given the opportunity to develop through real jobs.



*When a person moves from unemployment to employment, significant value is created for the individual, for customers and for society as a whole. This is our most important contribution to sustainable development.*



# Sustainability governance

## Responsibility of the Board and management

The Board of Directors decides on Samhall's strategy, targets for sustainable value creation and associated policies. It is the responsibility of the Board to integrate sustainable business practices into the company's strategy and to establish strategic targets for sustainable value creation in accordance with the State Ownership Policy.

Work on sustainable business practices must include policy decisions at Board level and processes to identify, manage and follow up on relevant areas. For more information on Samhall's policies, see the section Governance and responsible business conduct, page 76.

The Board is responsible for identifying and managing risks and business opportunities related to sustainability. The Board also ensures that the company complies with international guidelines on the environment, human rights, labour conditions, anti-corruption and business ethics.

The Board has delegated to the CEO the responsibility to ensure that operations are conducted in a manner that promotes sustainable development – economically, socially and environmentally – and to report back to the Board and the owner. The company reports quarterly to the Board on the progress of sustainability work, and various sustainability matters are addressed at Board meetings throughout the year.

Sustainability issues are integrated into the annual cycle of the Board and executive management, where they are addressed in connection with regular Board meetings, the work of the Audit Committee and dedicated strategy sessions. Both the Board and executive management include individuals with experience in various sustainability areas. The Risk Committee, which includes members of executive management, monitors sustainability-related risks.

Within executive management, the Director of Strategy, Services and Technology is responsible for overall sustainability work. The Head of Sustainability is responsible for further developing and coordinating the company's sustainability efforts.

Samhall's executive management has no incentive schemes, and remuneration is not directly linked to climate-related factors.

Sustainability is included in the company's onboarding programme and is also part of training for occupational roles. Targeted competence development initiatives have also been carried out for specific functions as required.

## Due diligence

During 2025, the due diligence process has been further developed. See additional details on page 52.

## Due diligence

CORE ELEMENTS OF DUE DILIGENCE	SAMHALL'S APPROACH	READ MORE
<p><b>A) Embedding due diligence in governance, strategy and business model</b></p>	<p>Due diligence forms the foundation of Samhall's governance, strategy and business model. Samhall has clear policies and guidelines based on sustainable value creation. Governing documents, such as the sustainability policy, work environment policy, procurement guidelines and supplier code of conduct, express the company's commitments to a risk-based due diligence process. This process includes identifying, assessing, managing and following up risks related to, for example, the supply chain, human rights and the environment.</p>	<ul style="list-style-type: none"> <li>• Samhall's strategy, business model and value chain, page 53.</li> <li>• Material impacts, risks and opportunities and their relationship to strategy, business model and financial effects, page 56.</li> <li>• Description of governing documents for the company's own workforce, page 55.</li> <li>• The work to embed due diligence in procurement and supply chains is described in the section Responsible business conduct, page 78.</li> </ul>
<p><b>B) Engaging with affected stakeholders</b></p>	<p>Consultation with stakeholders takes place at several levels in order to capture their expectations and identify risks in the business. Stakeholders affected by Samhall's operations include our own employees, other workers in the value chain, suppliers and customers.</p> <p><b>Employees</b> Dialogue with employees takes place through employee surveys, workplace meetings and individual performance and development dialogues. The purpose is to gain insight into potential negative impacts. Dialogue also takes place through collaboration with trade union representatives who represent employees.</p> <p><b>Customers</b> Dialogue with customers takes place through customer surveys and ongoing meetings with customers. Customer requirements and potential risks related to these are also analysed through requirements arising in procurement processes, customers' codes of conduct and contractual requirements.</p> <p><b>Suppliers</b> The procurement unit collaborates continuously with suppliers to ensure that improvement measures are implemented when risks are identified.</p>	<ul style="list-style-type: none"> <li>• Stakeholder interests and views as well as stakeholder dialogue, page 55.</li> <li>• Specifically regarding Dialogue with the company's own workforce, page 68.</li> </ul>
<p><b>C) Identifying and assessing negative impacts</b></p>	<p>Within the company's own operations, risk identification is carried out using various sources of information to ensure that all risks are identified and evaluated and that different internal experts are involved. For example, work environment inspections, workplace meetings, employee surveys, investigations of incidents, KPIs and dialogues with employees are used to gain insight into potential negative impacts.</p> <p>For risks in the supply chain, risk assessments are carried out before procurement, start-up of operations or changes in operations. Procurement and sustainability jointly share responsibility for identifying and assessing risks both before and during the procurement process. Risks are evaluated based on factors related to the product and country of origin, supported by independent third-party reports.</p>	<ul style="list-style-type: none"> <li>• Description of the process for identifying and assessing material impacts, risks and opportunities, page 56.</li> <li>• The work on assessing risks in the supply chain and corruption risks, page 74.</li> <li>• Climate-related risks and scenario analysis, page 60.</li> <li>• Measures and resources to manage impacts on the workforce, pages 69–71.</li> </ul>
<p><b>D) Taking action</b></p>	<p>Samhall's central work environment committee develops an action plan with targets and KPIs based on the PDCA model and followed up by local work environment committees. During 2026, target management within the work environment area will also be introduced in the management structure for the operational part of Samhall's business. Implemented measures are documented to prevent recurring problems and are reflected in the company's procedures.</p> <p>Samhall takes action within the climate and environmental area within the framework of established action plans.</p> <p>The procurement unit follows up suppliers within product categories with significant risks through self-assessment questionnaires or digital audits. When deviations are identified, an action plan with concrete measures and a timeline is developed.</p>	<ul style="list-style-type: none"> <li>• Collaboration and follow-up of work environment activities, page 69.</li> <li>• Measures and resources for climate mitigation and climate adaptation, page 61.</li> <li>• Measures and resources for water, page 66.</li> <li>• The work on supplier risk assessments and related measures, page 74.</li> </ul>
<p><b>E) the effectiveness of these initiatives and communicating the results</b></p>	<p>Samhall regularly follows up the effectiveness of measures taken within the work environment area in accordance with systematic work environment management and the central action plan. Targets and KPIs for the work environment – such as sick leave, occupational injuries and serious incidents – are monitored monthly and used to strengthen preventive work and further develop the risk management system.</p> <p>Internal audits are conducted regularly to ensure compliance with established processes and procedures. The results of the follow-up are communicated internally via the intranet and reported externally in the annual report.</p> <p>The environmental impact of operations is continuously monitored through measurements of climate emissions, energy efficiency and water consumption to ensure the effectiveness of the measures taken.</p>	<ul style="list-style-type: none"> <li>• Follow-up of work environment activities, page 72.</li> <li>• Targets and KPIs related to the company's own workforce, page 72.</li> <li>• Targets and resources for water, page 66.</li> <li>• Targets and resources for climate, pages 63–64.</li> </ul>

## Strategy, business model and value chain

Samhall's assignment from the state is to create developmental jobs for people with functional impairment by matching the right individual to the right work in competitive customer assignments. We do this by offering services in areas such as cleaning, laundry, manufacturing and warehousing. Sustainability is an integrated part of our business model and contributes to creating value for employees, customers and society as a whole.

Samhall's strategy takes into account its most material sustainability issues and is aligned with the UN 2030 Agenda and national targets for labour market integration and climate. By combining employment for Samhall's employees with long-term investments in digitalisation, energy efficiency and sustainable supply chains, we contribute to both social and environmental value.

### Sustainability platform

Samhall's sustainability platform is based on our most significant environmental, social and economic impacts. The platform supports efforts to ensure social inclusion, reduce environmental impact and strengthen sound governance. It enables prioritisation, systematic follow-up, transparency and continuous improvement.



## Stakeholder interests and perspectives

Samhall's assignment and operations require balanced considerations, as stakeholders place different value on outcomes and activities. Mapping and analysing stakeholder perspectives on our operations is a prerequisite for achieving the company's objectives and creating maximum value. To identify and understand which issues are most material for Samhall, we work systematically with stakeholder analysis and structured stakeholder dialogue.

### Stakeholder analysis

Samhall has identified two categories of stakeholders:

- **Affected stakeholders:** Individuals or groups that are affected, or may be affected, by Samhall's operations. These stakeholders include our own employees and other workers in the value chain, suppliers and customers. Samhall has also identified nature as an important stakeholder.
- **Users of sustainability information:** Stakeholders who require information to make decisions. These include the owner, public authorities, policymakers and trade unions.

Stakeholders have been analysed based on their level of influence, engagement and need for insight into Samhall's operations.

### Stakeholder dialogue

To ensure that Samhall's materiality assessment is well-founded and up to date, we maintain continuous dialogue with our key stakeholders through surveys, meetings, interviews and workshops. Samhall also uses digital channels, sustainability reports and other written materials for ongoing communication with stakeholders. These dialogues help us identify stakeholder perspectives and prioritise the most relevant sustainability issues to address – both in terms of Samhall's impact on people and the environment, and the impact of sustainability issues on Samhall's financial position.



STAKEHOLDER	DIALOGUE FORMAT	KEY AREAS CONSIDERED IN THE MATERIALITY ASSESSMENT
<b>Employees</b>	<ul style="list-style-type: none"> <li>Annual employee survey</li> <li>Recurring workplace meetings</li> <li>Individual performance and development dialogues</li> <li>User-centred development</li> </ul>	<ul style="list-style-type: none"> <li>Samhall as an attractive employer</li> <li>A safe, secure and adapted work environment</li> <li>Opportunities for personal development and skills development</li> <li>Accessibility</li> <li>Inclusion and equality</li> </ul>
<b>Trade unions</b>	<ul style="list-style-type: none"> <li>Meetings with the main trade union organisations</li> <li>Central and local consultations and negotiations</li> <li>Central and local work environment committees</li> </ul>	<ul style="list-style-type: none"> <li>Employees' terms and conditions of employment and working conditions</li> <li>A safe, secure and adapted work environment</li> </ul>
<b>Customers</b>	<ul style="list-style-type: none"> <li>Customer surveys</li> <li>Meetings and dialogue with customers</li> <li>Analysis of procurement requirements and customers' codes of conduct</li> <li>Contractual requirements</li> </ul>	<ul style="list-style-type: none"> <li>Social participation and inclusion of people with disabilities</li> <li>A safe and secure work environment for Samhall employees</li> <li>Environmentally sustainable services</li> <li>Reduced climate emissions</li> </ul>
<b>The Swedish State as owner</b>	<ul style="list-style-type: none"> <li>The State Ownership Policy 2025</li> <li>The State's ownership instructions</li> <li>Owner dialogue</li> </ul>	<ul style="list-style-type: none"> <li>Environmental and climate impact</li> <li>Sound and safe work environment</li> <li>Human rights</li> <li>Equality and gender equality</li> <li>Sustainable procurement and combating labour market crime</li> <li>Business ethics and prevention of corruption</li> <li>Competitive neutrality</li> </ul>
<b>Parliamentary parties and elected representatives</b>	<ul style="list-style-type: none"> <li>Meetings with representatives of the political parties and the Committee on the Labour Market</li> </ul>	<ul style="list-style-type: none"> <li>Safe and secure work environment</li> <li>Competitive neutrality</li> </ul>
<b>Swedish Public Employment Service</b>	<ul style="list-style-type: none"> <li>Central, regional and local collaboration</li> </ul>	<ul style="list-style-type: none"> <li>Samhall's mission and role in the labour market</li> </ul>
<b>AFA Insurance</b>	<ul style="list-style-type: none"> <li>Central dialogue regarding activities to support employees in applying for compensation rights under AGS and TFA</li> <li>Samhall Payroll Services reports employee sick leave to AFA Insurance when sick leave exceeds 15 days</li> </ul>	<ul style="list-style-type: none"> <li>Employees' entitlement to compensation for occupational injuries and occupational illnesses under collectively agreed insurance schemes such as AGS and TFA</li> </ul>

STAKEHOLDER	DIALOGUE FORMAT	KEY AREAS CONSIDERED IN THE MATERIALITY ASSESSMENT
<b>Swedish Social Insurance Agency</b>	<ul style="list-style-type: none"> <li>Occupational injury reports to the Swedish Social Insurance Agency</li> <li>National agreement on enhanced collaboration between Samhall and the Swedish Social Insurance Agency</li> <li>Regular collaboration meetings both nationally and locally according to agreed structure</li> </ul>	<ul style="list-style-type: none"> <li>Occupational injuries</li> <li>Sick leave</li> </ul>
<b>Swedish Work Environment</b>	<ul style="list-style-type: none"> <li>Reporting of occupational injuries and incidents</li> <li>Digitalisation of reporting of occupational injuries and incidents</li> <li>Central dialogue with those responsible for the national occupational injury statistics database</li> </ul>	<ul style="list-style-type: none"> <li>Occupational injuries and incidents</li> </ul>
<b>Authorities</b>	<ul style="list-style-type: none"> <li>Notification of incidents and serious events</li> <li>Responses to requests for information and requirements</li> <li>Participation in inspections and supervision</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with legal requirements</li> </ul>
<b>Interest organisations</b>	<ul style="list-style-type: none"> <li>Meetings and in-depth interviews with disability rights organisations such as Funktionsrätt Sverige, Autism Sweden, the Swedish Association of the Visually Impaired and others</li> <li>Ongoing dialogue and participation in SKOOPI events (the interest organisation for work-integrated social enterprises)</li> <li>Participation in industry organisations</li> </ul>	<ul style="list-style-type: none"> <li>Accessibility issues</li> <li>Social participation and inclusion of people with disabilities</li> <li>Social sustainability and Samhall's mission and role in the labour market</li> <li>Safe and secure work environment</li> <li>Competitive neutrality</li> </ul>
<b>Suppliers including subcontractors</b>	<ul style="list-style-type: none"> <li>Dialogue with suppliers</li> <li>Risk analyses</li> <li>Sustainability reports</li> <li>Self-assessments</li> </ul>	<ul style="list-style-type: none"> <li>Reliability of delivery</li> <li>Safe and secure work environment</li> <li>Good working conditions</li> <li>Human rights</li> <li>Corruption and bribery</li> <li>Climate impact and climate-related risks (physical and transition risks)</li> <li>Environmental impact (water consumption, pollution, resource management, etc.)</li> </ul>
<b>Nature</b>	<ul style="list-style-type: none"> <li>Reports from MSB, Swedish Environmental Protection Agency, IPCC, SMHI and others</li> <li>Climate scenario analysis</li> <li>Climate accounts</li> <li>Internal environmental data (electricity and energy consumption, water consumption, chemical and waste management, procurement of goods and services, etc.)</li> <li>Environmental assessment aspects (2025)</li> </ul>	<ul style="list-style-type: none"> <li>Climate impact</li> <li>Water stress</li> <li>Biodiversity</li> <li>Resource management</li> <li>Pollution</li> </ul>

## Material impacts, risks and opportunities

Samhall's assignment is to produce goods and services in demand and, through this, create meaningful and developmental employment for people with functional impairment where needs exist. Operations are to be conducted in accordance with sound business principles and on market terms. This combination means that many stakeholders are affected and that both risks and opportunities arise. Sustainability is therefore an integral part of our operations and helps us manage risks and capture opportunities.

### Process for double materiality assessment

The process for double materiality assessment is based on ESRS guidance and EFRAG's implementation guide IG 1 and has been adapted to Samhall's operations. In summary, the process consists of four steps.

#### Step A: Understanding the context

In this step, Samhall develops an overview of its operations, activities and business relationships. Mapping Samhall's business model and value chain is fundamental to identifying material impacts, risks and opportunities. Understanding the context involves analysis of strategy, financial reports, research reports, the regulatory landscape and more. Relevant stakeholders who are, or are likely to be, affected by Samhall's operations or value chain are also identified at this stage.

#### Step B: Identification of IROs related to sustainability issues

In this step, a list of relevant sustainability issues is developed using a top-down approach. Dependencies on natural and social resources are also identified using a bottom-up approach, based on previous sustainability reporting, interviews and other sources. Based on the identified sustainability issues, material impacts, risks

and opportunities (IROs) are then identified using inputs from risk analyses, climate scenario analyses, stakeholder and internal expert interviews, due diligence processes, climate data, internal audit systems and more. The result is a comprehensive list of material impacts, risks and opportunities.

#### Step C: Assessment and determination of material IROs

In this step, Samhall applies criteria to assess and determine material IROs. Assessment of actual and potential impacts on the environment and people is based on criteria such as scale, scope, remediability and likelihood. Assessment of risks and opportunities related to Samhall's financial position is based on consequence and extent. The results are then consolidated, and material IROs are identified. These are mapped against identified sustainability issues to determine material disclosures.

#### Step D: Reporting

In this step, Samhall identifies relevant disclosure requirements and determines which data points are material to report. The criteria for determining the materiality of sustainability information are based on relevance and decision-usefulness.

### Samhall's material topics

Samhall's double materiality analysis (pages 57–58) shows that the most material issues for 2025 are:

- Social sustainability through providing a safe and secure work environment, a more inclusive labour market and skills development.
- Environmental sustainability through operating a climate-smart and resource-efficient business.
- Governance through ensuring responsible business practices, with a focus on business ethics, anti-corruption and positive impact in the value chain with regard to human rights.

The identified material topics are closely linked to Samhall's strategy and affect the business model in several ways:

- Social sustainability is central to the business model, as our assignment is to create meaningful and developmental employment for people with functional impairment who are far from the labour market. Without a clear focus on skills development and the work environment, Samhall risks not fulfilling its societal assignment.
- Climate impact and water consumption influence our service offering. Efficient working methods, together with investments in energy-efficient equipment and fossil-free transport, are essential to meet customer requirements and remain competitive.
- Responsible supply chains ensure that we are not associated with negative impacts further down the chain. Deficiencies in this area may result in both reputational and legal risks.
- Business ethics and anti-corruption are prerequisites for legitimacy. For a state-owned company, shortcomings can directly undermine trust from the owner, customers and society.

### Financial implications

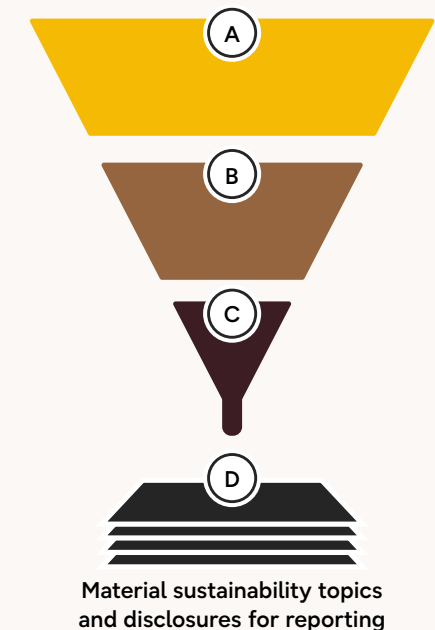
These material topics have both current and future financial implications:

- Short term (0–1 year): increased costs for training, skills development and supplier monitoring; investments in energy-efficient equipment and vehicles.
- Medium term (2–5 years): potential revenue growth driven by increased demand for sustainable services and stronger customer relationships; cost savings from energy efficiency improvements.

- Long term (>5 years): strategic resilience through reduced climate and labour market risks; avoidance of potential legal and financial sanctions related to human rights or corruption.

### Resilience of strategy and business model

Samhall integrates sustainability into the annual cycle of the Board and executive management, the work of the Risk Committee and strategic planning sessions. This is supported by Sustainability, HR and Finance functions. Executive management continuously monitors developments and ensures appropriate resource allocation. Through a diversified service portfolio, dependence on individual markets is reduced. Our assessment is that Samhall's business model is resilient to the identified risks while being well positioned to capture opportunities linked to increasing demand for sustainable services.



## Samhall's material sustainability matters

	Area	Impact, risk or opportunity (IRO)	Description
<b>ENVIRONMENT</b>			
<b>Climate</b>	Climate change mitigation	Negative impact	Samhall's climate impact is primarily driven by emissions from production vehicles (scope 1), energy use in owned and leased premises (scope 2) – particularly within laundries and industrial production – as well as purchases of materials, machinery, IT equipment and IT operations (scope 3).
		Risk	Samhall is affected by physical risks such as extreme heat, which may impair the work environment, productivity and equipment functionality, as well as transition risks linked to increased regulatory requirements and changing customer behaviour that drive the need for new investments, increased reporting efforts and potential cost increases.
		Opportunity	Opportunity for increased demand for services that take climate and environmental considerations into account, such as Swan-labelled laundries and cleaning services. Leads to increased revenue from customer assignments.
	Energy	Negative impact	Samhall's operations (scope 1) contribute to greenhouse gas emissions, mainly originating from production vehicles. Use of electricity and heating in owned and leased premises, where laundries and industrial production are the most energy-intensive.
<b>Water</b>	Water resources	Negative impact	Chemicals in wastewater may contribute to pollution if not managed adequately.
		Risk	Samhall is affected by increased customer requirements for water-efficient and eco-labelled laundries, as well as by physical water-related risks such as water shortages and flooding, which may lead to operational disruptions, damage to premises and equipment, as well as lost business and reduced profitability.
<b>SOCIAL</b>			
<b>Own workforce</b>	Employment and social participation for people with disabilities	Positive impact	Samhall contributes to social participation by creating employment opportunities for people with disabilities and enabling their inclusion as well as transitions to the regular labour market.
		Risk	Samhall is dependent on the Swedish Public Employment Service and well-functioning cooperation regarding employee referrals in order to deliver on its assignment.
		Opportunity	Samhall creates value for individuals, customers and society by including people with disabilities in working life, which strengthens the brand and positioning while contributing positively to both social sustainability and Samhall's financial position.
	Equal treatment and equal opportunities for all	Positive impact	The equal value of all people is a fundamental value at Samhall. The company embraces a broad diversity to build upon.
		Negative impact	Samhall is affected by risks related to perceived discrimination, inadequate accessibility in its own and customers' operations, and a lower degree of diversity among white-collar employees, which may create barriers for employees and affect inclusion and the work environment within the organisation.
	Gender equality and equal pay for equivalent work	Positive impact	Gender equality (share of women and men) among employees, including management and board level.
	Measures against violence and harassment in the workplace	Negative impact	Occurrence of harassment and sexual harassment among vulnerable employees (women with disabilities).
	Training and skills development	Positive impact	At Samhall, employees are given opportunities to develop their vocational skills and work ability.
		Risk	Lack of critical competence may result in reduced delivery capability. External demands on Samhall's operations are changing and affect our services and competitiveness.
	Health & Safety	Negative impact	Occurrence of incidents, accidents and security incidents, including threats and violence, poses a risk of injury and a stressful work environment for particularly vulnerable employees.
Risk		A high rate of occupational accidents and shortcomings in work environment management risk undermining the confidence of employees, customers and society in Samhall. This may lead to increased personnel costs related to health-related occupational injuries and absenteeism, among other things.	

## Samhall's material sustainability topics (cont.)

	Area	Impact, risk or opportunity (IRO)	Description
<b>SOCIAL</b>			
<b>Own workforce, cont.</b>	Working conditions	Positive impact	Samhall offers good working conditions through collectively agreed wages, secure employment, strong social dialogue and freedom of association. Employees also have the opportunity for flexitime, remote work and combining work with parenthood, while individuals within the labour market policy assignment receive targeted development initiatives.
		Negative impact	The services/jobs provided by Samhall may not fully suit or may create stress for many employees. This is because they are not a sufficiently good fit.
	Personal privacy	Negative impact	Protection of personal data and inadequate handling of internal/external information may lead to violations of individuals' privacy and rights.
		Negative impact	Security screenings carried out by customers involving background checks on employees may lead to violations of personal privacy and requirements being perceived as discriminatory.
		Risk	Security screenings carried out by customers involving background checks on employees may lead to lost customer assignments and reduced revenue.
<b>Workers in the value chain</b>	Working conditions	Negative impact	In certain industries, countries and purchasing categories, there is a risk that products and input goods are produced under inadequate working conditions, including lack of freedom of association, absence of living wages and regulated working hours, which may lead to negative impacts on workers further down the supplier chain.
	Other work-related rights	Negative impact	In certain purchasing categories and further down the supplier chain, there is a risk of serious violations of human rights.
<b>GOVERNANCE</b>			
<b>Governance</b>	Corporate culture	Positive impact	Samhall's corporate culture is inclusive and values-driven, with social sustainability at the core of the business.
	Corruption and bribery	Risk	Risk of corruption in supplier and customer relationships as well as inadequate internal control procedures entails a risk of undue advantages, incorrect or improper invoicing and payments, which may cause financial losses, damaged trust and legal consequences for Samhall.
	Protection of whistleblowers	Positive impact	Protection of whistleblowers through Samhall's whistleblower channel. Information about Samhall's whistleblower channel is available in governing documents, on the website and on the intranet.
	Management of supplier relationships	Negative impact	Limited control and insight into new and existing suppliers, as well as inadequate traceability of products' environmental impact, entails a risk of negative environmental impact and human rights violations in the supply chain.
		Positive impact	Positive impact in the supply chain (environment and people) through increased dialogue with suppliers and systematic work with sustainable procurement and supply chains.
	Competitive neutrality	Risk	Samhall's state compensation for additional costs entails specific requirements that pricing must not distort competition. Violations would have very negative effects on Samhall's brand and revenue.

# Environment

Taking responsibility for our environmental impact is an important part of the strategic area Responsible and value-creating societal actor. Environmental work is certified according to ISO 14001 and focuses on two areas: environmentally friendly services and a climate-smart, resource-efficient operation. It is also a business opportunity to meet customers' growing demands and needs in the green transition.





# Climate

## Introduction

Samhall works actively to reduce climate impact and strengthen adaptation to climate change. During the year, the climate strategy was further developed and more clearly integrated into governance and follow-up. The work covers both own operations and the value chain and is based on stepwise improvements in data and processes. Climate efforts are based on established targets and implemented through concrete measures, such as fossil-free transport, renewable energy and climate requirements in procurement. Climate is assessed as material from both an impact and financial perspective, with the greatest significance in the medium and long term.

## Policies and governance for climate mitigation and adaptation

Samhall has several governing documents that guide the work to reduce climate impact. The overall direction is set out in Samhall's sustainability policy, where climate impact is one of the priority areas.

### Highlights 2025

- Clear climate transition plan in line with the 1.5-degree target
- Continued progress towards a fossil-free vehicle fleet
- Scope 3 in focus through supplier requirements and resource efficiency

The policy sets out principles for reducing emissions from operations, contributing to resource efficiency and ensuring responsible practices throughout the value chain.

Through Samhall's ISO 14001-certified environmental management system, climate-related requirements are integrated into governance, processes and follow-up.

For the supply chain, the work is complemented by Samhall's Supplier Code of Conduct, which includes requirements to consider environmental and climate impact in production, delivery and material selection. Suppliers are expected to comply with Samhall's requirements and contribute to emission reductions in line with the company's targets.

The policy framework forms the basis for the targets and measures implemented within the climate area. The Board adopts policies, which are followed up annually within the framework of internal control and risk management.

## Climate-related risks and scenario analysis

In 2025, Samhall initiated structured work to identify and assess climate-related risks and opportunities.

The purpose is to understand how climate change may affect operations in the short, medium and long term, both operationally and financially. The analysis focuses on cleaning services, laundry operations and IT infrastructure, and will gradually be expanded to cover the entire organisation.

The analysis includes both physical climate-related risks and transition risks. The identified risks are currently

classified as low to moderate but are considered relevant mainly in the longer term and are therefore monitored within Samhall's risk management system. The work is carried out and updated annually by the Sustainability function in collaboration with internal experts.

## Method and scenarios

The assessment is based on data from national authorities and established international scenarios. Two climate scenarios have been used to evaluate how risks may develop over time: a scenario with limited global warming (RCP 2.6) and a scenario with continued high emissions (RCP 8.5). The time horizons used in the risk assessment are short term (0–1 year), medium term (1–5 years) and long term (more than 5 years). The scenario analysis has been used to support understanding of risk development, but not as a forecast.

## Identified climate-related risks

Risks are divided into two main categories:

- Physical risks, primarily related to extreme heat and water-related events such as flooding and water scarcity. These may affect the work environment, productivity and access to services and facilities.
- Transition risks, mainly related to increased regulatory requirements, changing customer expectations and increased investment costs linked to energy efficiency, electrification and data collection.

Although these risks are not currently considered the highest priority, they are expected to be significant in the long term and may affect Samhall's cost structure, investment pace and work environment. They are therefore gradually integrated into strategic decisions and long-term planning.

### Climate-related opportunities

The work has also identified opportunities that can support Samhall's business development. Increased demand for services with lower climate impact and high transparency creates new market conditions. Samhall also sees opportunities to strengthen efficiency and service delivery through digitalisation and the use of climate-related data.

### Samhall's climate transition plan

Samhall's climate transition plan describes how operations will gradually transition to achieve climate targets and align with a 1.5-degree scenario. The plan includes targets for scope 1, 2 and 3. It clarifies which measures need to be implemented within the organisation and in the supply chain, and how these are prioritised based on climate and operational impact.

### Impact on the business model

The climate transition plan is expected to gradually impact Samhall's business model in line with increasing regulatory requirements, changing customer expectations and the transition to fossil-free energy systems. In the short term, the impact mainly involves adjustments to operational processes, such as electrification of the vehicle fleet, increased supplier requirements, and the use of renewable energy and energy efficiency in facilities.

In the medium term, the transition is expected to affect key parts of the value chain, including procurement, logistics, delivery solutions and emissions-related data collection. This means that digital monitoring, resource optimisation and climate data in the supply chain become necessary components of service delivery. In the long term, the transition may result in climate performance and transparency becoming an integrated part of Samhall's market position and

offering. It is also expected to affect competitive conditions in public and private procurement, where requirements for science-based emission reductions and low climate impact are likely to increase.

In summary, the development does not change the purpose or mission of the business model, but the processes and resources that support it are gradually adapted. Climate-related risks and opportunities thus influence future priorities in technology, investments, skills and supplier collaboration to ensure Samhall's long-term value creation.

### Measures and resources for climate mitigation and adaptation

Samhall is implementing a range of measures to reduce climate impact in its own operations and across the value chain. Ongoing and planned measures are structured according to identified emission reduction focus areas. The most significant are:

- Fossil-free vehicle fleet
- Transition to renewable electricity in facilities
- Climate requirements in procurement and supplier follow-up
- Resource efficiency

These measures are integrated into governance, planning and follow-up and contribute to achieving Samhall's climate targets. The work will continue to develop as data availability improves, supplier follow-up increases and new technological solutions are implemented.

### Measures within own operations

For emissions in scope 1 and 2, the main focus is on transitioning to a fossil-free vehicle fleet and ensuring renewable energy use. Samhall is gradually electrifying its vehicles in accordance with an established vehicle

strategy, where electric vehicles are the first choice. HVO100 may be used where electrification is not yet possible. At the same time, charging infrastructure is being expanded in both owned and leased facilities to

ensure feasibility. This investment is a key prerequisite for reducing emissions and managing identified risks, such as dependence on insufficient charging capacity.





Where Samhall controls electricity contracts, fossil-free electricity with guarantees of origin is used. In facilities where the property owner holds the electricity contract, dialogue is ongoing to ensure the same requirements apply. Energy efficiency remains a priority area and includes ongoing energy audits.

Overall, these measures are expected to reduce emissions in scope 1 and 2 by 75 percent by 2030. This corresponds to approximately 1,616 tonnes CO<sub>2</sub>e for the vehicle fleet and an additional approximately 1,821 tonnes CO<sub>2</sub>e related to energy use.

### Measures in the value chain

The largest climate impact is found in scope 3, primarily in the category of purchased goods and services. Samhall is therefore gradually introducing climate requirements in procurement, where suppliers must report product-related emission data and offer lower-impact alternatives. Suppliers responsible for the largest emissions must have science-based climate targets by 2028. Samhall will also work on resource efficiency through improved ordering routines and optimised use of consumables such as chemicals and textile products.

Another central part of scope 3 emissions relates to commuting, i.e. how employees travel to and from work. Requirements for reduced emissions in transport are also being introduced in the procurement of transport services.

### Resources and investments

The transition is supported by investments in the vehicle fleet, charging infrastructure and energy efficiency. In addition to these direct investments, skills development and continued dialogue with suppliers are required to enable data sharing and climate target setting. The transition to electric vehicles is not expected to increase leasing costs compared with fossil-free alternatives, while investments in charging infrastructure are expected to be partly offset by lower operating costs.

Procured products with lower climate impact may also entail higher costs, but these are expected to be offset over time through more efficient resource use and reduced material needs.

### Overall effect and long-term implications

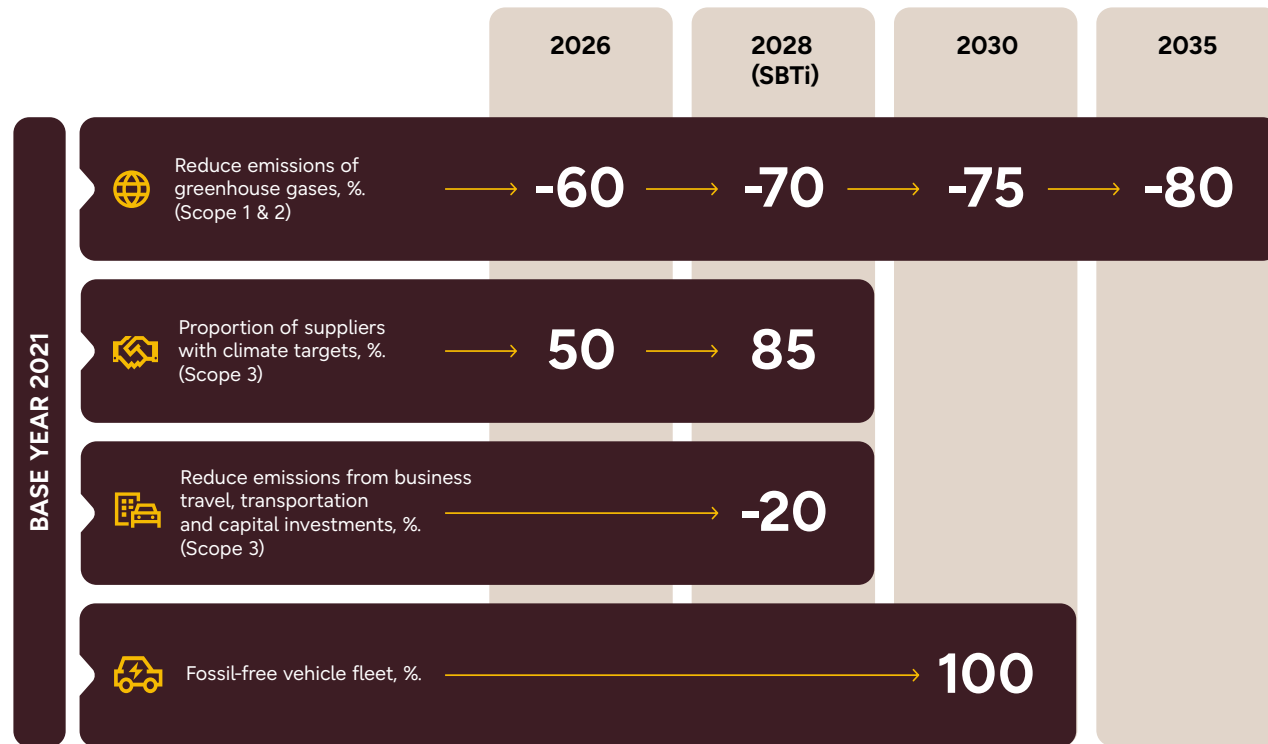
The measures implemented reduce sensitivity to future transition risks such as increased climate requirements in procurement, higher energy prices and increased customer demands for climate data. They also strengthen Samhall's competitiveness and contribute to a more resource-efficient operation in line with increasing market and regulatory expectations.

## Samhall's climate targets

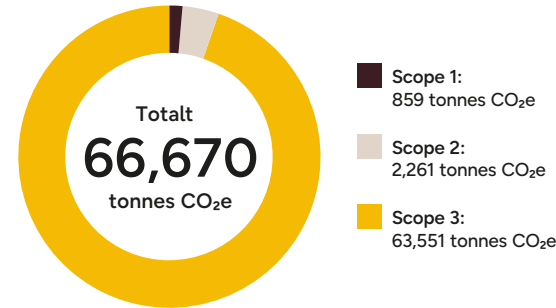
Samhall has established climate targets covering the organisation's total greenhouse gas emissions in scope 1, 2 and 3. The targets are based on the base year 2021 and are designed to be aligned with the Paris Agreement and the 1.5-degree target. During 2026, the ambition is to expand the target structure with absolute emission reduction targets within scope 3. The ambition is for the targets to be formulated as reductions in actual emissions and to cover the entire value chain, meaning they should include 100 percent of Samhall's identified emissions.

During 2025, data quality improved for several categories within scope 3, particularly for investments and upstream transportation. This means that the targets for the period up to 2028 will be reviewed during 2026 before a new validation process is carried out by the SBTi.

By including the entire value chain and linking targets to a clear timeline, Samhall creates the conditions for continuous monitoring of climate performance and transparency towards customers, employees and other stakeholders.



## Emission distribution per scope



## Energy use

Total energy use (MWh)	2025	2024	2023	2022	2021
Non-renewable fuels	3,328	4,327	5,199	6,260	9,634
Renewable fuels	8,719	9,974	10,995	10,429	8,110
Electricity & heating	20,060	16,326	17,944	17,587	17,892
<b>Total</b>	<b>32,106</b>	<b>30,328</b>	<b>34,137</b>	<b>34,276</b>	<b>35,636</b>

Non-renewable fuels (MWh)	2025	2024	2023	2022
Fuel oil	105	220	210	111
Petrol	618	784	796	835
Diesel	2,605	3,324	4,192	5,314
<b>Total</b>	<b>3,328</b>	<b>4,327</b>	<b>5,199</b>	<b>6,260</b>

Electricity & heating (MWh)	2025	2024	2023	2022
Electricity	16,487	13,990	15,370	15,020
District heating	3,573	2,336	2,574	2,567
<b>Total</b>	<b>20,060</b>	<b>16,326</b>	<b>17,944</b>	<b>17,587</b>

Renewable fuels (MWh)	2025	2024	2023	2022
Biogas	1,262	2,174	2,753	2,901
HVO100	7,457	7,801	8,242	7,529
<b>Total</b>	<b>8,719</b>	<b>9,974</b>	<b>10,995</b>	<b>10,429</b>

## Climate emissions

	2021 (Base year)	2022	2023	2024	2025	Increase/ decrease, %, compared with base year	Year for interim target and target		
							2026	2028	2035
<b>Scope 1</b>									
Total scope 1, tonnes CO <sub>2</sub> e	2,155	1,443	1,281	1,072	859	-60%	-60%	-70%	-80%
<b>Scope 2</b>									
Location-based, tonnes CO <sub>2</sub> e	1,452	1,429	1,534	1,334	504	-65%	-	-	-
Market-based, tonnes CO <sub>2</sub> e	2,428	2,426	2,975	2,789	2,261	-7%	-60%	-70%	-80%
<b>Scope 3</b>									
Total indirect emissions scope 3, tonnes CO <sub>2</sub> e	81,520	71,344	76,139	66,923	63,551	-22%	-	-	-
Purchased goods and services <sup>1)</sup>	40,790	44,264	47,870	40,116	37,172	-9%	-	85%	-
Capital goods	4,765	2,552	2,952	1,404	1,851	-61%	-	-	-
Fuel- and energy-related emissions	1,228	989	1,104	933	577	-53%	-	-20%	-
Upstream transportation	370	346	261	200	211	-43%	-	-20%	-
Waste	25	25	24	21	19	-22%	-	-20%	-
Business travel	768	733	699	581	542	-29%	-	-20%	-
Commuting	19,672	19,887	20,080	19,932	20,014	2%	-	-	-
Investments	13,902	2,548	3,149	3,737	3,165	-77%	-	-20%	-
<b>Total emissions market-based, tonnes CO<sub>2</sub>e</b>	<b>86,102</b>	<b>75,214</b>	<b>80,395</b>	<b>70,784</b>	<b>66,670</b>	<b>-23%</b>	-	-	-
<b>Total emissions location-based, tonnes CO<sub>2</sub>e</b>	<b>85,126</b>	<b>74,217</b>	<b>78,953</b>	<b>69,329</b>	<b>64,914</b>	<b>-24%</b>	-	-	-

<sup>1)</sup> 85% of Samhall's purchases and capital goods shall come from suppliers with science-based climate targets.

Suppliers with science-based climate targets	Number	Share of total spend
2025	104	50%

## Method and reporting principles for climate calculations

Samhall reports emissions in accordance with the Greenhouse Gas Protocol, scopes 1–3, with 2021 as the base year and operational control as the consolidation principle.

The climate calculations are based on the following principles:

- **Completeness** – All emission-generating activities within the defined scope are included. Samhall strives for as comprehensive reporting of scope 3 as possible.
- **Relevance** – No material activities are omitted.
- If emissions cannot be calculated, this is clearly disclosed.
- **Accuracy** – Company- and product-specific data are used primarily. Standardized and financial data are used when detailed information is unavailable.
- **Transparency** – Boundaries, assumptions, methods and data sources are clearly disclosed.
- **Comparability** – The methodology is applied consistently over time to enable comparisons. Any deviations are clearly disclosed.
- For scope 1, emissions are calculated using exact and fuel-based methods.
- For scope 2, emissions are reported according to both market-based and location-based methods. The market-based emissions are based on supplier-specific data where own contracts exist, while other emissions are estimated using standardized calculations based on floor area and the Nordic residual mix for 2024 from the Swedish Energy Markets Inspectorate. The location-based emissions are calculated using national average emission factors for 2024 from the Swedish Environmental Research Institute (IVL).
- For scope 3, emissions from purchased goods and services as well as capital goods are based on spend. Fuel- and energy-related activities are based on data

from scope 1 and 2. Upstream transportation and waste are calculated based on supplier data and spend. Business travel is based on information from travel agencies and travel expenses, while commuting is estimated based on the number of employees and assumptions regarding travel habits and remote work. Investments are calculated based on the value of holdings at year-end. Other scope 3 categories have been assessed as non-material and are therefore not reported.

- The calculation of scope 3 emissions involves uncertainty due to limited availability and precision of primary data, and the reported figures should therefore not be regarded as exact measurements.

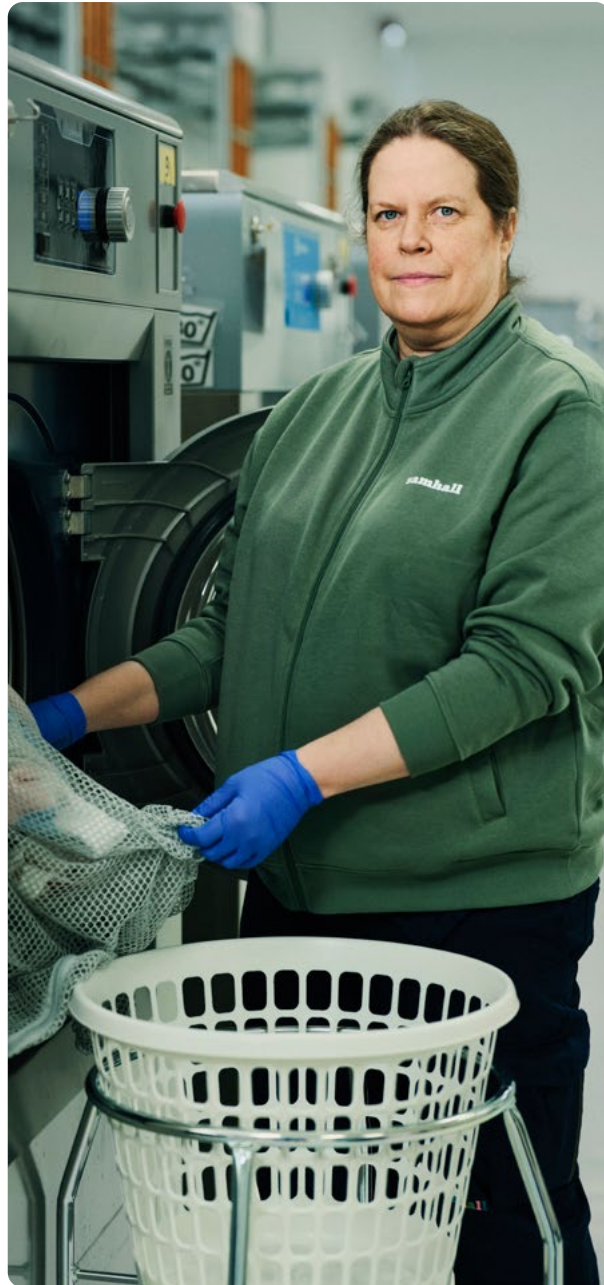
### Greenhouse gas emissions

During 2025, emissions in scope 1 continued to decrease, primarily due to the transition of the vehicle fleet, and Samhall remains well aligned with its targets. In scope 2, emissions decreased compared with the previous year but still remain above the intended emissions pathway. However, we clearly see that improved data significantly affect the emissions calculations, since a large proportion of property owners have green electricity agreements.

In scope 3, the information regarding emissions has improved positively compared with previous years, particularly concerning investments, as a result of gaining access to the investment funds' own and more detailed calculations instead of the standardized calculations previously used. Data for 2022–2024 have been recalculated, but we lack supporting data for the base year 2021, which makes the comparison misleading.

Work is underway to recalculate 2021 and evaluate how this affects the targets. Purchased goods and services as well as capital goods have decreased partly due to lower purchasing volumes and partly due to a positive change resulting from updated emission factors from the National Agency for Public Procurement for 2025. Emissions from business travel are decreasing due to reduced use of private cars for business travel.

CLIMATE ACCOUNTS 2025 CALCULATION BASIS	METHODOLOGY	SOURCE OF EMISSION FACTORS
<b>Scope 1</b>		
Combustion of fuel oil	Exact calculation. The amount of refilled fuel oil and type of oil are obtained from reports provided by property managers.	Energiföretagen
Company vehicles in operations	Fuel-based method. Data are obtained from the financial system on the number of litres of fuel filled per year and vehicle.	Swedish Energy Agency, Swedish Transport Administration
Leakage of refrigerants	Exact calculation. The amount of refilled refrigerant and type of refrigerant are obtained from reports on periodic leakage inspections from suppliers.	Swedish Refrigeration & Heat Pump Association
<b>Scope 2</b>		
Electricity	Supplier-specific calculation and invoices where own electricity contracts exist. Standardised calculation for other premises.	Vattenfall, Swedish Energy Markets Inspectorate, IVL
District heating	Supplier-specific calculation. Data are obtained from invoices. Standardised calculation for other premises.	Energiföretagen
<b>Scope 3</b>		
Purchased goods and services	Spend-based method. Costs for goods and services are obtained from the financial system.	National Agency for Public Procurement
Capital goods	Cost-based method. Costs for major investments. Data are obtained from the financial system.	National Agency for Public Procurement
Energy- and fuel-related emissions	Hybrid method. Calculation based on scope 1 and 2 data.	Energiföretagen, Swedish Energy Agency, Swedish Transport Administration, Vattenfall, Swedish Energy Markets Inspectorate
Upstream transportation	Supplier-specific and spend-based method.	PostNord, Schenker, DHL, National Agency for Public Procurement
Waste	Supplier-specific method. Calculation per waste fraction.	Greenhouse Gas Reporting: Conversion Factors 2022, Swedish Recycling Industries' Association
Business travel	Distance-based method. Based on data from travel providers and data from the travel reporting system.	Hertz, OKQ8, BCD Travel, SJ
Commuting	Distance-based method. Standardised calculation based on the number of employees in different categories and their assumed travel habits.	Swedish Transport Administration
Investments	Supplier-specific and standardised method. Calculated based on the value of holdings at year-end using the PCAF method.	Storebrand, Handelsbanken, GHG Protocol, Financed Emissions, Swedwatch



# Water

## Introduction

Samhall's material impact on water use is primarily linked to laundry operations. Other water consumption is considered limited. Reporting is therefore restricted to consumption in the laundries.

Water resources are considered material primarily from an impact perspective. The financial risk is assessed as low to moderate but may increase due to future regulatory requirements, changing customer expectations and climate-related effects such as periods of water scarcity.

## Policies for water

Samhall's work on water use is governed by the company's sustainability policy and ISO 14001 environmental management system, which include principles for resource efficiency and reduced environmental impact. The policy framework requires the organisation to work systematically to reduce resource consumption, forming the basis for ongoing efficiency improvements in the laundries.

## Measures and resources for water

Efficient use of resources, including reduced water consumption, is a stated commitment of Samhall under its sustainability policy. The work is driven both by internal ambitions for resource efficiency and by increasing demands from customers and procuring organisations, particularly in the public sector where sustainability requirements increasingly include water

use in textile services. This makes water a strategically important issue for Samhall's continued development of both operations and its offering. The work is based on Samhall's assessment according to the principle of double materiality. Water stress has been addressed in the climate scenario analysis, but a more detailed mapping remains to be carried out. This work will be further developed as methodology and data improve.

## Operational measures in the laundries

All laundries continuously monitor water consumption to identify deviations and guide improvement measures. Operational management lies within the line organisation with support from central functions. During the year, efficiency efforts focused on skills development for employees, optimised washing processes and routines to reduce water and energy use without affecting quality and hygiene. During the year, Samhall also evaluated technical solutions for water recycling. A pilot project has been carried out and further analysis is ongoing prior to any decision on continued implementation.

## Discharges to water

The laundries also generate discharges to water, but levels are generally low and Samhall complies with the limits set by each municipality. Discharges are monitored through Samhall's internal control programme, and all laundries are connected to municipal water and wastewater systems. Samhall monitors developments in stricter environmental requirements and continuously evaluates opportunities to further reduce impact.

## Water targets

Samhall works to reduce water use per kg of laundry in line with the Nordic Swan criteria for textile services. The aim is to reduce environmental impact resulting from water and energy consumption in laundry operations and to promote resource efficiency and sustainable production. Water consumption (in litres per kilogram of laundry, l/kg) is monitored monthly. Samhall strives to continuously reduce water use and integrate improvements into laundry operations and staff training. The increase in total water consumption is mainly due to higher volumes of laundry.

Water consumption in laundries, m <sup>3</sup>	2025	2024
Total water consumption	83,299	68,618

## Calculation method

Samhall operates around twenty laundries, some of which are smaller units with limited washing volumes. The majority of laundries measure and report water consumption monthly through meter readings. Data is aggregated and compiled in a report. Only laundries with complete and verified data are included in the annual summary of water consumption. Efforts are underway to introduce reporting routines also in smaller laundries to ensure a complete data set. In addition, work is ongoing to install digital metering to improve data quality and reliability.

# Social sustainability

Samhall's strongest contribution to sustainable development is creating meaningful and developmental jobs for people with disabilities. For Samhall, social sustainability means creating a safe and secure work environment and contributing to a more inclusive working life, both within our own operations and in society at large. Samhall's work environment management is certified according to ISO 45001.





# Own workforce

## Introduction

With 24,000 employees, a good working environment, equal rights and inclusion are at the core of Samhall's work on social sustainability. Samhall's material impact related to its own workforce arises primarily within its own operations, both in its own work environment and in customer premises. Positive impact is linked to employment and social inclusion for people with disabilities. There are also opportunities for Samhall's employees to develop professional skills and work capacity, as well as to benefit from good employment conditions. Risks and negative impacts relate to Samhall's ability to provide a work environment that ensures appropriate adjustments and accessibility and prevents incidents, accidents, violence and harassment.

The work to ensure a good working environment and an accessible and equitable workplace for the own workforce is governed by Samhall's objectives and governing documents. The work is carried out systematically through concrete measures, which are described in more detail in this section.

## Highlights 2025

- In 2025, Samhall was certified according to ISO 45001 for occupational health and safety
- High degree of dialogue, participation and follow-up
- Workplace adjustments to increase inclusion
- Investment in health and wellness

## Policies and governance

Samhall's sustainability policy sets out our fundamental principles for responsible conduct. It is complemented by our employee policy and work environment policy, which clarify our expectations for ethical and professional behaviour. See further on page 76.

Samhall's two guidelines on discrimination and abusive conduct have been designed to ensure that the rules and frameworks governing discrimination are applied consistently throughout Samhall. The guidelines state that discrimination, abusive actions or behaviour are never accepted and that managers are responsible for preventing and actively following up to ensure that discrimination does not occur. Preventive work includes employee surveys, pay surveys, performance and development dialogues and work environment dialogues. The guidelines include procedures for handling complaints in cases where someone has been subjected to discrimination or abusive conduct. The guidelines apply to all employees at Samhall.

Samhall's management system has previously been certified for quality and environment. In 2025, Samhall also chose to certify its occupational health and safety management according to ISO 45001. The ISO structure is an important tool for managing systematic work environment efforts more effectively.

## Dialogue with employees

### Employee survey

Each year, Samhall conducts an employee survey to understand how all employees perceive the work environment, their development opportunities and leadership. The results are compiled at company-wide level as well as at district and workgroup level. The results form the basis for dialogue with employees, who together with their manager develop action plans. Through Samhall's accessibility index, issues related to accessibility are specifically monitored. Since 2025, it has been possible to analyse anonymised data at company-wide level on how employees with disabilities experience the organisation.

### Performance and development dialogues

The performance and development dialogue is the annual conversation between the employee and their manager in which goals for employee development are set. The purpose is to provide conditions for setting development goals and receiving the support needed to achieve them. The discussions are documented and implementation is followed up both locally and centrally. The target for the share of employees who should have completed performance and development dialogues in 2025 was 90 percent, and the outcome for 2025 was 97 percent. Within this framework, dialogue is also held on how the workplace functions and on current workplace adjustments. Where necessary, adjustments can be made, including changes to tasks, workplace or workgroup.

## Status reviews

In 2025, the annual performance and development dialogue for Samhall's operational employees was supplemented with status reviews. The purpose is to follow up professional development goals and enable the support the employee needs to achieve them.

## Workplace meetings

Each workplace must hold at least six workplace meetings per year with dialogue on work results, customer feedback and the work environment. Four meetings have company-wide themes and two are adapted to local operations, creating greater alignment across the organisation. In 2025, a dialogue support tool was introduced to facilitate participation for employees with disabilities, and white-collar employees were included in the company-wide meetings.

## Cooperation and follow-up of the work environment

At company level, work environment issues are addressed in the central work environment committee, where overall work environment efforts are planned and followed up. In the regions, cooperation on work environment issues takes place in local work environment committees at district level as a minimum.

The work environment committees consist of representatives from the employer and safety representatives representing employees. The issues to be discussed follow a set agenda, and each year action plans for work environment efforts are established with company-wide focus areas.

Each year, a follow-up of the systematic work environment management is carried out. The follow-up for the current year then forms the basis for local and central action plans for the coming year.

The central action plan is developed by the central work environment committee. It is based on the results of the annual employee survey, lessons learned from investigations of serious incidents, and compilations and analyses of, for example, occupational injuries, incidents and sickness absence.

Follow-up of work environment efforts is also included in the annual improvement days, which review how well the organisation complies with company processes. Samhall's process management includes integrated requirements related to quality, environment and work environment.

## Cooperation on active measures

Samhall's committee for equality and inclusion works systematically to prevent and counteract discrimination. The committee includes employee representatives. It collaborates on the four steps included in active measures under the Discrimination Act:

1. Investigate risks
2. Analyse causes
3. Implement measures
4. Follow up and evaluate

The work covers all seven grounds of discrimination as well as the three specific tasks of preventing harassment and reprisals, ensuring gender balance and conducting pay surveys.

## Channels for misconduct, complaints and remediation procedures

Misconduct means that an employee breaches obligations in employment, such as not following instructions, rules or organisational values. Samhall has a clear process and routines for handling such situations. Where support is needed in work environment, workplace adaptation or rehabilitation, occupational health services are used, offering measures at both individual and group level.



Accidents and incidents are reported in established systems and form the basis for regulatory reporting, follow-up and target management within the work environment area. Employees can submit feedback and complaints through several channels, primarily to their immediate manager or trade union representative, but also to HR, safety representatives or via Samhall's deviation process. In addition, there is an external whistleblowing channel for anonymous reporting of serious irregularities by both internal and external parties. Less serious matters are handled further within HR.

## Measures and resources to manage impacts on the workforce

Samhall's mission is to create meaningful and developmental jobs for people with disabilities. Through this mission, individuals who were previously excluded from the labour market are given the opportunity to develop. Special employment forms provide particularly secure employment conditions.

Equal value for all people is a fundamental principle at Samhall. This permeates policies, guidelines and Samhall's leadership approach. Samhall has a unique diversity of differences and experiences, which are to be utilised.

Every person working within Samhall's labour market policy assignment is given the opportunity for vocational training and skills development. This is crucial for personal development and for the possibility of finding employment outside Samhall. Enhanced skills are also a prerequisite for meeting customer requirements and delivering high-quality services.

Through social inclusion of people with disabilities, Samhall creates value for individuals and customers and contributes to a positive impact on society as a whole.

## Collective agreements, wages and social protection

All employees at Samhall are covered by collective agreements that regulate wages and employment conditions, including compensation during parental leave. Samhall is a member of the employer organisation Fremia, which negotiates collective agreements on Samhall's behalf. Collective agreements are concluded for different groups of employees, for

white-collar and blue-collar workers, and are aligned with other collective agreements in the Swedish labour market for similar groups. All employees are covered by collectively agreed insurance for illness, occupational injury, pensions and death. In addition, all employees are covered by Swedish legislation on labour protection and social insurance. Samhall respects all employees' right to form or join trade unions.



## Improvement work in organisational and social work environment

Measures have been taken to improve the organisational and social work environment for first-line managers. This has included adding more than 70 new managers and support resources to local operations. The aim has been to ensure that first-line managers have the support needed to prioritise employee development.

Training initiatives to increase knowledge in organisational and social work environment have been carried out for white-collar employees, and the company's basic training programmes in work environment for managers and safety representatives have been updated.

## Workplace adjustments

Training in workplace adjustments has been carried out for first-line managers and HR across the organisation. During the year, more than 40 employees were assigned the role of prehabilitation specialist as part of their regular position, strengthening specialised competence in early interventions before ill health arises. Routines for individual workplace adjustments have been strengthened in both implementation and documentation, including in this year's performance and development dialogues.

## Improvement work in health and wellness

During the year, initiatives in health and wellness continued to develop. New guidelines for health and wellness work were introduced, and around 100 health ambassadors in 25 locations were trained. The guidelines clarify the purpose of health and wellness work, define the scope to the three areas of physical health – diet, movement and recovery – and establish planning responsibility at district and department level.

In 2025, a long-term collaboration with Friskis & Svettis was initiated. Together, Friskis & Svettis and Samhall have created company-adapted training videos aimed

at all employees. Several of the videos are available to all via the public intranet, Portalen. Friskis & Svettis has also quality-assured the part relating to movement in the training of health ambassadors and contributed to the skills development of the organisation's new prehabilitation specialists.

## Improvement work to prevent workplace accidents and injuries

To prevent accidents and injuries, Samhall conducts risk assessments for each new customer assignment, and the work environment is regularly reviewed both at its own workplaces and at customer sites through inspections together with safety representatives. Action plans for systematic work environment management exist at company level, in districts and in local operations. During the year, process descriptions for work environment management were more clearly integrated into the management system, and routines were made available on the new intranet.

During the year, work environment inspections were digitalised in AFA Insurance's IA system. Samhall's version of the system is called Samia. Digitalisation provides a better overview of work environment risks and thus better analysis for action plans. System support for reporting incidents and occupational injuries enables measures to prevent recurrence. Serious incidents are subject to in-depth investigation. In 2026, reporting of incidents and occupational injuries will also take place in Samia. This system change means that systematic work environment management is gathered in one system, creating better conditions for planning, investigation, analysis and risk management. The system will allow more employees to report digitally and introduces the possibility to report risks, enabling more proactive measures. It also includes a specific reporting and investigation flow for abusive conduct and discrimination cases.

### **Improvement work to prevent threats, violence and harassment**

The annual employee survey maps whether employees feel they have been exposed to threats, violence, discrimination, abusive conduct or sexual harassment. The results are discussed at workplace meetings and form the basis for action plans.

To increase employees' sense of safety at work, Samhall has dedicated resources working on employee security. Training and targeted workshops on threats, violence and undue influence have been conducted for HR and managers, focusing on reducing and managing risks. By taking security measures earlier in cases, threatening situations can be prevented. More personal alarms have been installed in Samhall's premises, and more secure meeting rooms have been established. External security experts have also been used more extensively in complex meetings, prolonged cases and legal processes.

### **Equal treatment and equal opportunities for all**

To strengthen accessibility in Samhall's premises, a mapping of physical accessibility was initiated during the year. The aim is to ensure high accessibility standards. The mapping will continue in the coming years and provide a basis for improvements. To create a safe work environment based on employees' different disabilities, an advanced training programme on neuropsychiatric disabilities (NPF) for managers has been developed.

Disability rights and accessibility have also been integrated into several other training programmes for managers and white-collar employees. Samhall works actively to reduce experiences of discrimination. A new module for discrimination cases has been introduced in the Samia system, enabling company-wide analysis of discrimination cases and supporting more targeted preventive work. In addition to system support, strong knowledge of discrimination legislation among managers and HR is essential. Therefore, all managers and HR at Samhall were offered advanced training in discrimination legislation during 2025.

### **Strengthening personal integrity**

People with disabilities are at greater risk than many others of being exposed to harm online. To strengthen personal integrity, four training programmes were published on the employee portal during the year.

During the year, Samhall's system provider Miljödata was subjected to a cyberattack. The incident affected personal data of current and former Samhall employees and was reported to the Swedish Authority for Privacy Protection (IMY) in accordance with GDPR.

Security clearance is conducted for assignments within security-sensitive operations in accordance with customer requirements and the Swedish Security Protection Act. The purpose is to assess an individual's reliability, loyalty and vulnerability. These checks are carried out centrally to protect the personal integrity of the individual being assessed.



## Targets related to own workforce

Scope of the assignment and targets established by the state in owner directives and the Annual General Meeting	Outcome 2025
32.84 million wage hours in sheltered work	32.82
2.99 million wage hours in WED	2.87
>50% referred from prioritised groups	63%
At least 1,500 people to new jobs (transitions)	1,310
Increase the share of women in transitions (>35%)	31%
Reduce the share of returns (<50%)	68%
Employment rate >95%	96.3%
Engagement index >70	71
Work environment index >80	80
<b>Outcome 2025</b>	
Strategic targets for sustainable value creation	Outcome 2025
Employee Development Index	71%
<b>Outcome 2025</b>	
Business targets established by the company	Outcome 2025
<16 occupational injuries with absence / 1,000 employees	27.7
Increase incident reporting to at least 1.35 incidents per occupational injury	1.26
Reduce sickness absence to	
<16.3% for those referred to sheltered work	16.2%
<3.8% for directly employed white-collar staff	3.4%
<b>Outcome 2025</b>	
Work environment targets	Outcome 2025
Work environment index >80	80
<16 occupational injuries with absence / 1,000 employees	27.7
Increase incident reporting to at least 1.35 incidents per occupational injury	1.26
Reduce sickness absence to:	
<16.3% for those referred to sheltered work	16.2%
<3.8% for directly employed white-collar staff	3.4%

## Target management for the work environment

Governance of work environment management is planned in cooperation within the framework of Samhall's work environment committees. During 2026, target management within the work environment area will be complemented by target management in the operational management line also for key figures related to occupational accidents and incidents, while a more operationally close structure for work environment committees will be introduced in a consistent way across the entire organisation. During the year, the reports used to follow up sickness absence were improved through clearer visualisation and increased usability. Ahead of 2026, target management will be clarified by giving second- and third-line managers in operations outcome-based targets, enabling faster and more targeted measures at both workplace and employee level. By complementing managers' target management with key figures for the work environment, work environment management is integrated into business governance in a clearer way.

## Work environment index

Samhall's work environment index is based on Samhall's annual employee survey. The index includes questions examining the organisational and social work environment. The target forms part of Samhall's owner-directed performance management. The result has developed positively in recent years. It is above all the result for employees in sheltered employment that has improved. The survey shows that continued improvement work is needed for white-collar employees.

## Target for occupational injuries

The total number of occupational injuries has decreased compared with the previous year. However, an increase is visible in occupational injuries resulting in

sickness absence. This is a trend that is taken very seriously. Preventive work continues with a focus on reducing occupational injuries and creating a safe and secure work environment. Slip-and-fall accidents have increased compared with the previous year. The winter months have been the most accident-prone, and slippery conditions are often a contributing factor to the accidents. The increase in incident reporting shows that increased focus and the training initiatives carried out are beginning to have some effect.

## Target for sickness absence

Sickness absence is better than the target and is decreasing in line with the targets set for both white-collar staff and employees in sheltered employment. This year's rehabilitation work has been complemented by investments in health and wellness, as well as increased resources and more consistent routines for individual workplace adjustments.

During 2026, the new role of prehabilitation specialist will continue to be developed and established.

A joint training initiative together with the Swedish Social Insurance Agency is planned, to be carried out for HR and first-line managers. Particular focus will be placed on early interventions.

## Target for women's transitions

Samhall has an owner target stating that the share of transitions made by women is to increase. Samhall has set the target value that 35% of transitions are to be made by women. In 2025, 31 (31)% of transitions were made by women.

In general, more men than women are referred to Samhall, which is reflected in the result. Continued work is required to achieve the target.

## Metrics for skills development and training

Samhall measures whether white-collar employees feel that they are learning new things and developing in their daily work in the annual employee survey. The trend shows that slightly fewer white-collar employees feel that they are learning new things and developing in their daily work.

- Target: 84% of white-collar employees feel that they are learning new things and developing in their daily work.
- Outcome 2025: 80 (83)%.

## Target for employee development

The target for employee development consists of an index and aims to follow the development of Samhall's employees through work. This index consists of three criteria. All three criteria must be fulfilled for each employee in order to be included in the index.

- Basic training: The employee has received basic training in an occupational role.
- Professional competence: The employee has acquired actual professional competence in an occupational role.
- Work experience within Samhall: The employee has gained work experience through employment at Samhall.

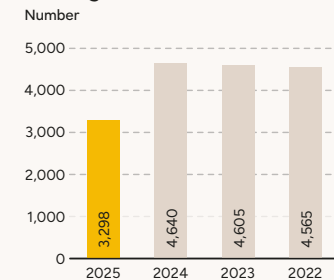
The target applies to all Samhall employees referred by the Swedish Public Employment Service. Since 2023, Samhall has taken major steps forward in this area and exceeds the target in 2025.

Target for employee development	Outcome 2023	Target 2025	Outcome 2025	Target 2026	Target 2025
Employee Development Index	38	63	71	65	80

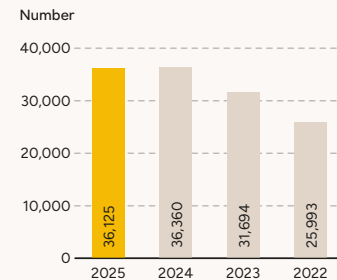
Personnel composition	Total number	Women	Men	Age group under 30 years	Age group 30–50 years	Age group over 50 years
<b>MANAGEMENT</b>						
Board of Directors	12	7	5	0	3	9
Executive Management Team	7	4	3	0	4	3
<b>EMPLOYEES IN THE LABOUR MARKET POLICY ASSIGNMENT</b>						
Sheltered employment	20,395	8,819	11,576	642	7,535	12,218
WED	1,759	541	1,218	1,121	635	3
75% disability pension	225	158	67	2	59	164
<b>WHITE-COLLAR EMPLOYEES</b>	1,644	882	762	26	883	735
<b>Total number of employees</b>	<b>24,023</b>	<b>10,400</b>	<b>13,623</b>	<b>1,791</b>	<b>9,112</b>	<b>13,120</b>
Interns within AMT	730	345	385	135	269	326
<b>Total number of employees</b>	<b>24,753</b>	<b>10,745</b>	<b>14,008</b>	<b>1,926</b>	<b>9,381</b>	<b>13,446</b>
<b>Number of consultants during the year</b>	<b>119</b>			<b>62</b>	<b>40</b>	<b>14</b>
Share of persons with disabilities <sup>1)</sup> , %	93%	92%	94%	99%	90%	94%

<sup>1)</sup> Includes all employees referred from the Swedish Public Employment Service.

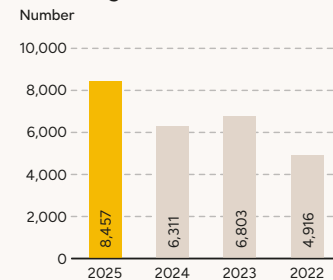
### Completed instructor-led training sessions



### Course participants in instructor-led sessions



### Completed e-learning courses



### Average training time hours/employee

	Women	Men	Total
Employees in sheltered employment	49	52	51
Employees in WED	370	348	355

Transition internship hours/employee	Women	Men
Employees in sheltered employment	9	13
Employees in WED	81	96

Health and safety	2025	2024	2023	2022	2021
Work environment index	80	79	77	77	-
<b>Total occupational injuries</b>	<b>2,086</b>	<b>2,114</b>	<b>1,710</b>	<b>1,352</b>	<b>1,271</b>
Occupational injuries with absence	685	535	513	430	471
Fatal occupational injuries	0	0	0	1	1
Incidents	2,627	2,239	1,742	1,327	-
<b>Frequency of occupational accidents</b>	<b>59.6</b>	<b>53.2</b>	<b>40.2</b>	<b>32.3</b>	<b>29.6</b>

Share of employees who received regular evaluation and follow-up of their performance and career development, % <sup>1)</sup>	2025	2024	2023	2022
Women	96%	98%	98%	98%
Men	97%	97%	98%	98%

<sup>1)</sup> Includes only employees in sheltered employment

Consultants	2025	2024	2023
Number of consultants at year-end	119	100	156

Parental leave and other family-related leave <sup>1)</sup>	Women	Men
Parental leave	68%	32%
Other leave	61%	39%

<sup>1)</sup> Calculation is based on number of calendar days.

Collective agreements, %	2025
Share covered by collective agreements	100%

Ratio between highest compensation and median salary	2025
Pay ratio	13

Ratio between women's and men's compensation	Kvinnor	Män
<b>Total compensation in 2025, %</b>		
Sheltered employment	50%	50%
WED	50%	50%
White-collar employees	50%	50%



# Workers in the value chain

## Introduction

Samhall is primarily a service-producing company, which is reflected in its supplier base. The majority of purchases consist of consumables and equipment used in service delivery, as well as goods and services such as workwear, IT equipment and systems. We are aware that our purchases may be linked to negative impacts on workers in the supply chain. Therefore, we work systematically to identify, prevent and mitigate these risks. A more detailed description of governance and control aspects can be found in the section Responsible business conduct, see page 76.

## Policies for workers in the value chain

Equal value for all people is one of Samhall's fundamental values. Samhall has committed to following the UN Guiding Principles on Business and Human Rights. This includes working in accordance with established due diligence processes. Samhall's Supplier Code of Conduct was revised during the year and is based on the UN Global Compact, the UN Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Convention on the Rights of the Child, and the ILO (International Labour Organization). By accepting the code, the supplier undertakes to pass these requirements on to its employees and further to subcontractors and sub-suppliers.

## Dialogue and complaint channels for workers in the value chain

Samhall works through suppliers, industry reports and third-party analyses to gain insight into risks in the value chain. For subcontractors working directly with Samhall's customers, specific sustainability requirements are set depending on category and risk. The Supplier Code of Conduct also requires suppliers to have a due diligence process in place, whereby they must identify, prevent, mitigate and account for how actual and potential negative impacts are managed.

To ensure that workers in the value chain have the opportunity to raise complaints, Samhall provides a whistleblowing function, open to both internal and external stakeholders, including suppliers. Here, suspected violations of the code of conduct or other regulations, as well as other serious irregularities and misconduct, can be reported anonymously.

## Measures and resources related to workers in the value chain

In 2025, Samhall carried out a targeted initiative to strengthen compliance with the Supplier Code of Conduct, with a particular focus on working conditions and the work environment for workers further down the value chain. Samhall is aware that the greatest risks often exist in parts of the supply chain where our

direct influence is limited. To address these challenges, Samhall invited around 20 selected suppliers during the year to participate in training aimed at deepening understanding of our requirements and expectations—not only at product level but also regarding the social conditions in production. Through open dialogue, collaboration and shared responsibility, Samhall works to improve conditions for workers throughout the supply chain and create long-term value for both people and society.

## Targets related to workers in the value chain

Samhall's ambition is to have a positive impact on the value chain. During 2026, our ambition is to integrate sustainability risks into our category management. Samhall conducts a systematic risk mapping of the supplier base, identifies priority risk categories and initiates structured evaluations with action plans where needed. Read more on page 78.

# Governance

For Samhall, governance means being a responsible company and ensuring good business ethics and regulatory compliance. As a state-owned company, we are to act as a role model. This is crucial for maintaining the trust of the outside world.





# Responsible business conduct

## Introduction

For Samhall, governance means being a responsible company and ensuring good business ethics and regulatory compliance. As a state-owned company, we are to act as a role model, and our work on responsible business conduct is crucial to maintaining the trust of the outside world. Samhall has a zero-tolerance policy towards bribery and corruption, and we strive for strong internal governance, risk control and a culture that promotes openness and transparency.

Equal value for all people is one of Samhall's fundamental values. Samhall has therefore committed to working in accordance with the UN Guiding Principles on Business and Human Rights.

## Policies for responsible business conduct

### Sustainability policy

Samhall's sustainability policy, adopted by the Board of Directors, governs our operations towards social, environmental and economic sustainability. It states

### Highlights 2025

- Updated Anti-Corruption Program
- Updated Supplier Code of Conduct
- Selected suppliers trained in sustainability requirements
- Continuous improvements to strengthen competitive neutrality

that Samhall's operations shall comply with applicable laws and regulations as well as internationally recognized standards within human rights, working conditions, anti-corruption, environmental and climate considerations, and business ethics as expressed in the ten principles of the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO core conventions, the Swedish Anti-Corruption Institute's Code of Business Conduct, and the UN Convention on the Rights of Persons with Disabilities. From a human rights perspective, the rights of persons with disabilities are particularly important. Furthermore, the policy states that Samhall does not accept any form of child labour, forced labour or other forms of modern slavery. The sustainability policy applies to everyone working at Samhall. The full policy is available at: <https://samhall.se/hallbarhet/>

### Employee policy

Samhall's employee policy establishes that all employees shall work and act in accordance with Samhall's core values. According to the policy, Samhall shall prevent and counteract discrimination, ensure that everyone has the opportunity to develop, apply competence-based recruitment processes, and ensure that the work environment is safe and adapted to all employees. The policy also includes Samhall's leadership principles, which clarify expectations for all leaders within the organization. The policy applies to all employees and consultants at Samhall.

### Work environment policy

Samhall's work environment policy governs and sets guidelines for work related to the work environment

and health. Samhall shall offer a work environment that is safe, secure, healthy, developing and adapted to the conditions of our employees, both at our own workplaces and in customer assignments. It is also essential that Samhall understands which laws apply and what requirements each manager is responsible for in different parts of the organization. To achieve this, Samhall works systematically to prevent and manage risks and create conditions for a good work environment. How we ensure compliance with policies and legal requirements is described in routines and processes within the management system.

## Anti-corruption guidelines

Samhall's anti-corruption guidelines are aligned with the UN Convention against Corruption and the guidance of the Swedish Anti-Corruption Institute (IMM). They include, among other things, gifts and hospitality, conflicts of interest, and guidelines for collaboration with external parties.

The functions and roles assessed as most exposed to risks of bribery and corruption are within procurement, sales, recruitment, operations, executive management and the Board of Directors. These areas are a particular focus in our risk management and training efforts.

## Whistleblowing guidelines

Samhall's whistleblowing channel protects both employees and external stakeholders from retaliation. The guideline complies with the EU Whistleblower Directive and Swedish legislation and guarantees that anyone reporting in good faith will not risk negative consequences.

## Supplier Code of Conduct

During the year, the Supplier Code of Conduct was revised. The revision includes, among other things, clearer requirements regarding suppliers' respect for human rights, strengthened wording on climate impact and environmental considerations, and enhanced requirements for transparency in suppliers' own control systems. The purpose is to ensure that our suppliers share our values and act in line with international principles and conventions.



## Samhall's anti-corruption work

In 2025, Samhall took an important step in strengthening transparency and accountability by developing a comprehensive anti-corruption program. The program includes a range of concrete measures and procedures aimed at reducing the risk of corrupt practices and ensuring that Samhall complies with applicable laws, regulations and ethical guidelines.

### 1. Management commitment

Samhall's management is responsible for ensuring that operations comply with international guidelines on environment, human rights, working conditions, business ethics and anti-corruption. The culture is characterized by openness, transparency and shared leadership, with zero tolerance for bribery and corruption. The leadership principles are integrated into the goal and performance dialogue and support managers and employees in their daily work.

### 2. Risk analysis

Samhall works systematically with internal governance and control of risks related to business ethics and regulatory compliance.

### 3. Internal rules

A comprehensive framework of governing documents ensures a responsible, transparent and sustainable way of working. The documents are reviewed, updated and approved annually.

### 4. Communication and training

Anti-corruption work, rules and training are communicated via the intranet and the Portal. Employees in our most risk-exposed departments – sales, procurement, recruitment, operations, executive management and the Board of Directors – receive in-depth training in anti-corruption and business ethics.

### 5. Internal control mechanisms

Internal governance is based on clear roles, responsibilities and authorities. The business is managed through established processes, integrated control activities, approval rules and delegation of authority.

### 6. Reporting system

Through Samhall's whistleblowing channel, employees and external parties can anonymously report suspected irregularities. Cases are handled in accordance with established procedures, and the whistleblowing function is reviewed annually by internal audit.

### 7. Audit, control and follow-up

Responsibility, control and audit in this area are carried out in accordance with Samhall's three lines of defense model. Read more on page 91 in the corporate governance report.



## Sustainable procurement and supply chains

The Procurement unit has overall responsibility for governance and control of sustainable procurement and supply chains. Procurement activities and supply chain follow-up are carried out in close collaboration with the Sustainability unit.

The majority of purchases consist of consumables and equipment used in service delivery, as well as goods and services such as workwear, IT equipment and systems that are typical for labor-intensive service companies. Samhall uses a large number of suppliers, where the largest purchases relate to consumables and machinery used in cleaning, property services and laundry, followed by purchases related to IT and support services.

Through our three procurement processes – category management, procurement governance and ordering – within the area of purchasing goods and services in the management system, we ensure that work on

sustainable procurement and sustainable supply chains is integrated throughout the entire procurement process.

During the year, the entire procurement department completed training and was certified in sustainable procurement and supply chains, with a focus on identifying and managing ESG risks and developing supplier dialogue. We have also conducted dedicated training for selected suppliers, where we jointly worked on how sustainability requirements and risk management can be integrated into daily operations. In this way, we strengthen both our own organization and the companies we collaborate with.

## Targets related to responsible business conduct

### Target 2026

Samhall has a zero-tolerance policy towards bribery and corruption. We strive to maintain strong internal governance and control of risks related to business

ethics and regulatory compliance, as well as a culture that promotes openness and transparency. Therefore, no specific target values have been defined in this area.

### Outcome 2025

- Number of whistleblowing cases within the meaning of the law: 0
- Number of confirmed incidents of corruption or bribery: 0

## Competitive neutrality (company-specific)

### Policies and governance

Samhall complies with Swedish competition law and EU competition rules. Pricing shall be market-based, and as a public actor, Samhall is not permitted to act in ways that distort competition.

Pricing is based on Samhall's pricing strategy, where each service has a defined price position, pricing structure and defined parameters for pricing and price differentiation. All prices shall be based on standard cost, meaning that the calculation reflects an average industry actor and includes wages, social and collectively agreed fees, materials, equipment, training and other relevant costs, as well as a reasonable profit margin. Price differentiation may only take place through approved parameters and within established ranges.

Service owners have overall responsibility for the pricing strategy per service and ensure that price position, pricing structure, parameters and minimum price are correctly defined, updated and applied throughout the organization. Pricing is supported by the calculation function within Sales Support, which is responsible for calculation methodology, calculation tools, calculation manuals, training and the four-eyes principle in reviewing calculations.

## Continuous improvements

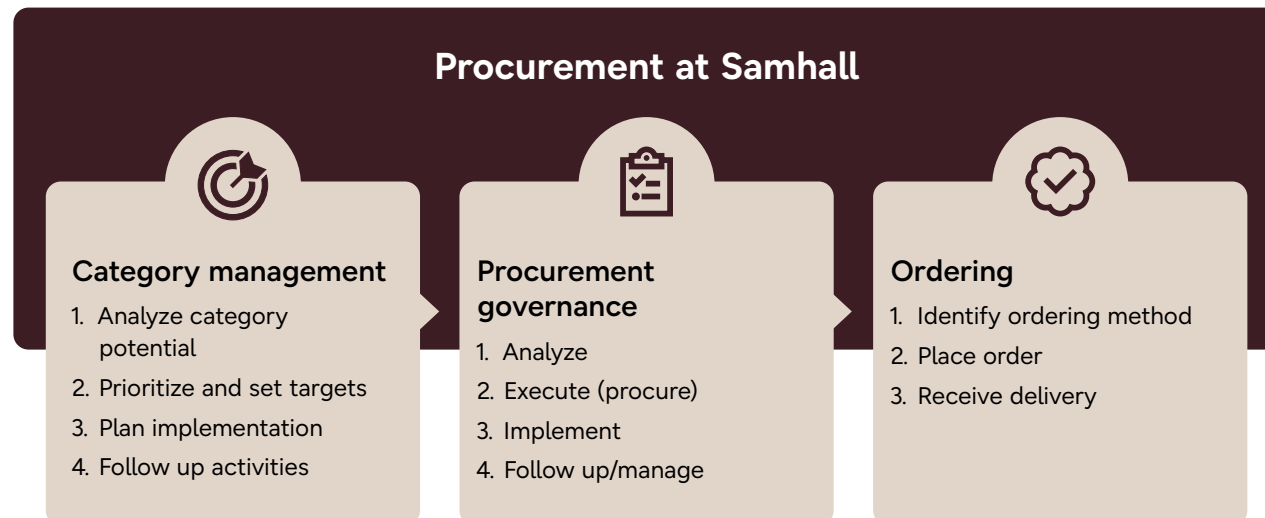
In recent years, Samhall has carried out extensive work to further strengthen competitive neutrality in pricing. This work includes the development of roles, processes, tools and control mechanisms, with clear responsibilities for service owners, the calculation function, sales and support functions.

Pricing is governed through Samhall's standardized processes – the main process "Match employees with assignments" and the support process "Sell demand-driven assignments" – where pricing and business controls are integrated components. Samhall uses established calculation tools and standardized working methods to ensure traceability, transparency and correct pricing in every transaction.

Sales is responsible for the operational application of pricing, including market benchmarking and complete documentation from quotation to contract. Contract specialists, legal and finance support the sales organization in ensuring that contracts, terms, indexation and credit assessments comply with legal requirements and internal guidelines.

Decision-making and collaboration forums are used for business decisions, where strategically important transactions and transactions that deviate from the pricing strategy are prepared and decided according to established criteria.

During 2024 and 2025, a comprehensive review of customer contracts was also conducted to ensure that contractual terms and pricing comply with market conditions, competitive neutrality and the company's updated pricing strategy. This is part of our long-term work to ensure competitive neutrality, transparency and a strong internal control environment.



# Glossary

## AFA

AFA Insurance (Arbetsmarknadens Försäkringsaktiebolag) is an insurance company owned by the parties on the labor market (trade unions and employers) and administers collectively agreed insurance schemes, such as TFA (Occupational Injury Insurance), AGS (Group Sickness Insurance) and other insurance linked to employment and the work environment.

## AGS

Group Sickness Insurance is a collectively agreed insurance that provides additional compensation in the event of illness, in addition to compensation from the Swedish Social Insurance Agency, and covers many employees in the Swedish labor market.

## ESRS

European Sustainability Reporting Standards are the common European standards for sustainability reporting under CSRD, specifying what and how companies should report on environmental, social and governance (ESG) matters within the EU.

## GRI

Global Reporting Initiative is an international framework for sustainability reporting that helps organizations disclose their impact on the environment, society and the economy in a structured, comparable and transparent way.

## ILO

International Labour Organization. It is a UN specialized agency for labor issues and works with labor rights, working conditions and social standards globally, such as the right to unionize, occupational health and safety, and the prohibition of child labor.

## IRO

Impacts, Risks and Opportunities. The term is used, among others, within ESRS/CSRD and refers to a company's impacts on people and the environment, risks that may affect the business financially, and opportunities related to sustainability issues.

## NPF

Neuropsychiatric disabilities is a collective term for different types of neurological developmental variations that affect behavior, communication, social interaction or concentration.

## RCP

Representative Concentration Pathway is a climate science concept used to describe future scenarios of greenhouse gas emissions and the resulting radiative forcing on the climate. Each RCP scenario represents a possible development of global average temperature.

## TFA

Occupational Injury Insurance is a collectively agreed insurance that provides compensation in the event of occupational injury, such as accidents at work, work-related illness or commuting accidents.

# GRI Index

Samhall Aktiebolag has reported in accordance with the GRI Standards for the period 1 January – 31 December 2025.

**GRI 1:** Foundation 2021

**GRI Sector Standard(s):** No sector standard applicable

GRI Standard	Disclosure	Page	Omission		
			Omitted disclosures	Reason	Explanation
<b>GENERAL DISCLOSURES</b>					
GRI 2: General Disclosures 2021	2-1 Organizational details	86–87, 90			
	2-2 Entities included in the organization’s sustainability reporting	139			
	2-3 Reporting period, frequency and contact point	139			
	2-4 Restatements of information	80			
	2-5 External assurance	84			
	2-6 Activities, value chain and other business relationships	16–18, 32, 41, 53			
	2-7 Employees	16–18, 73	2-7-b-iii	Not applicable	No hourly employees
	2-8 Workers who are not employees	73			
	2-9 Governance structure and composition	86–87			
	2-10 Nomination and selection of the highest governance body	86–87			
	2-11 Chair of the highest governance body	95			
	2-12 Role of the highest governance body in overseeing the management of impacts	51			
	2-13 Delegation of responsibility for managing impacts	51			
	2-14 Role of the highest governance body in sustainability reporting	51, 83			
	2-15 Conflicts of interest	88			
	2-16 Communication of critical concerns	73, 78			
	2-17 Collective knowledge of the highest governance body	51			
	2-18 Evaluation of the performance of the highest governance body	89			
	2-19 Remuneration policies	118–119			
	2-20 Process to determine remuneration	73			
	2-21 Annual total compensation ratio	10–12, 47–48			
	2-22 Statement on sustainable development strategy	11–12, 44–45			

# GRI-index forts.

GRI Standard	Disclosure	Page	Omission		
			Omitted disclosures	Reason	Explanation
GRI 2: General Disclosures 2021	2-23 Policy commitments	51			
	2-24 Embedding policy commitments	60, 66, 68, 74, 76, 78			
	2-25 Processes to remediate negative impacts	51			
	2-26 Mechanisms for seeking advice and raising concerns	73, 78			
	2-27 Compliance with laws and regulations	76–78			
	2-28 Membership associations	55			
	2-29 Approach to stakeholder engagement	50			
	2-30 Collective bargaining agreements	70, 73			
<b>MATERIAL TOPICS</b>					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	56			
	3-2 List of material topics	57–58			
<b>Anti-corruption</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	76			
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption	78			
<b>Anti-competitive behavior</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	78			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior	78			
<b>Energy</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	60–62			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	63			
<b>Emissions</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	60–62			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	64			
	305-2 Energy indirect (Scope 2) GHG emissions	64			
	305-3 Other indirect (Scope 3) GHG emissions	64			

## GRI-index forts.

GRI Standard	Disclosure	Page	Omission		
			Omitted disclosures	Reason	Förklaring
<b>Employees</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	68–72			
GRI 401: Employment 2016	401-1 Number of employees and new employee hires	73			
<b>Occupational health and safety</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	69–72			
GRI 403: Occupational Health and Safety 2018	403-9 Employee health and safety	73			
<b>Training</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	72			
GRI 404: Training 2016	404-1 Training hours	73			
	404-3 Performance and career development reviews	73			
<b>Diversity and equal opportunity</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	69–71			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity	73			
<b>Socially responsible supply chains</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	74			
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain	78			

# About the sustainability report

## Statutory sustainability report

Samhall is subject to the requirement for statutory sustainability reporting under the Swedish Annual Accounts Act. The report includes policies and targets, key figures, and a description of material risks and opportunities related to sustainability.

The sustainability report covers pages 49–83 and is inspired by the requirements of ESRS but prepared in accordance with the GRI Standards. The GRI index indicates where each disclosure can be found, including any omissions or deviations from the GRI Standards. The report is designed in accordance with GRI principles and aims to provide a fair and comprehensive view of Samhall's operations.

The selection of disclosures is based on a materiality analysis, where each material issue has been matched with at least one GRI disclosure, as shown in the GRI index on pages 80–82. The analysis is based on a double materiality assessment in accordance with ESRS guidance, considering both Samhall's impact on people and the environment as well as financial risks and opportunities. The work has included stakeholder dialogues, risk assessments and internal workshops. The Board of Directors has overall responsibility for the accuracy, completeness and transparency of the report in accordance with the State's ownership policy and approves the annual report, including the corporate governance and sustainability report. For further information on deviations from the State's ownership policy regarding ESRS, see the corporate governance report on page 85.

## Internal controls over sustainability reporting

Samhall has an established process for identifying and managing risks related to sustainability reporting, integrated into the company's overall risk management and internal control. The purpose is to ensure accurate and reliable sustainability information in accordance with applicable regulations. The work includes identifying and assessing material sustainability risks as well as control activities to ensure the quality of reporting. The sustainability function is responsible for coordinating and quality-assuring the reporting, while internal functions such as finance, HR, procurement and operations contribute relevant quantitative and qualitative data within their respective areas of responsibility.

The disclosures and data included in the report are collected through various internal systems depending on the nature of the information. Financial data is based on Samhall's financial reporting, while employee-related data is retrieved from HR and business systems. Data collection follows documented procedures and is verified according to the four-eyes principle. Where Samhall relies on third-party information, reasonableness assessments are carried out, and if actual data is not available, estimates are used, which is stated under each respective disclosure. To ensure comparability over time, historical values have been recalculated using the same methods, and any changes in calculation methods are reported separately.

## Independent review and assurance

Samhall has engaged Deloitte to perform a limited assurance review of the sustainability report. The independent review focuses on the most material sustainability aspects but also includes assurance that the report meets the reporting criteria in accordance with the GRI Standards, see page 84.

# Auditor's report

Report on the limited assurance review of Samhall AB's sustainability report and opinion regarding the statutory sustainability report.

To Samhall AB (publ), reg. no. 556448-1397.

## Introduction

We have been engaged by the Board of Directors of Samhall AB to perform a limited assurance review of Samhall AB's sustainability report for the year 2025. The company has defined the scope of the sustainability report and the statutory sustainability report on page 83 of this document.

## Responsibilities of the Board of Directors and executive management

The Board of Directors and executive management are responsible for the preparation of the sustainability report, including the statutory sustainability report, in accordance with applicable criteria and the Swedish Annual Accounts Act as previously worded prior to 1 July 2024. The criteria are described on page 83 of the sustainability report and consist of the applicable parts of the sustainability reporting framework issued by GRI (Global Reporting Initiative), as well as the company's own developed accounting and calculation principles. This responsibility also includes the internal control deemed necessary to prepare a sustainability report that is free from material misstatement, whether due to fraud or error.

## Auditor's responsibility

Our responsibility is to express a conclusion on the sustainability report based on our limited assurance review and to provide an opinion regarding the statutory sustainability report. Our engagement is limited to the historical information presented and does not include forward-looking information.

We have performed our limited assurance review in accordance with ISAE 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information. A limited assurance engagement consists of making inquiries, primarily of persons responsible for preparing the sustainability report, performing analytical procedures and undertaking other limited assurance procedures. We have performed our review of the statutory sustainability report in accordance with FAR's recommendation RevR 12. The auditor's statement regarding the statutory sustainability report. A limited assurance engagement and a review in accordance with RevR 12 have a different focus and a substantially smaller scope compared to an audit conducted in accordance with International Standards on Auditing and generally accepted auditing standards.

The audit firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with professional ethical requirements, professional standards and applicable legal and regulatory requirements. We are independent in relation to Samhall AB in accordance with generally accepted auditing standards in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

The procedures performed in a limited assurance engagement and a review in accordance with RevR 12 do not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, the conclusion based on a limited assurance engagement and a review in accordance with RevR 12 does not provide the same level of assurance as a conclusion based on an audit.

Our review of the sustainability report is based on the criteria selected by the Board of Directors and executive management, as defined above. We consider these criteria to be suitable for the preparation of the sustainability report.

We believe that the evidence obtained during our review is sufficient and appropriate to provide a basis for our conclusions below.

## Conclusion

Based on our limited assurance review, nothing has come to our attention that causes us to believe that the sustainability report is not, in all material respects, prepared in accordance with the criteria specified by the Board of Directors and executive management above.

A statutory sustainability report has been prepared.

Stockholm, 12 March 2026  
Deloitte AB

**Beatrice Söderberg**  
Authorized Public Accountant

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