



# 2024

ANNUAL REPORT

**samhall**

# Human business benefit

Currently, a quarter of a million people with functional impairment and reduced working capacity are outside the labour market. At the same time, many sectors and companies all over Sweden have a shortage of labour.

Why is this? Probably, a lack of knowledge and prejudices about functional impairment.

Our assignment is clear: to create work that develops the skills of individuals with functional impairment by matching the right person to the right job in client assignments under market conditions.

When we encourage the ability that exists in every individual, we build something greater: we strengthen individuals, companies and society.

A job is more than a wage. It is an opportunity to grow, contribute and make a difference. We are here, every day, throughout the entire country, with one goal: to create value for people, companies and society.

**We call it human business benefit.**

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01.

# This is Samhall 2024

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

## 1 500

One of our targets is that at least 1 500 people must leave us for another employer each year. That might seem the reverse of other companies, but we are not like other companies.

## 25

We have a broad offering that covers 25 occupational roles. You can find, for example, 3 321 assemblers, 571 industrial workers, 1 044 superintendents, 4 062 warehouse workers, 706 machinists, 248 forklift drivers and much, much more.

## 1980

Samhall is owned by the Swedish state. We are assigned to create meaningful work that develops the skills of people with functional impairment by producing goods and services that are in demand. Since 1980, we have created 100 000s of jobs.

## 24 000

More than 24 000 people work at Samhall. That makes us the company with the most employees in Sweden.

## 800

We are located throughout Sweden in 800 districts and more than 12 000 workplaces.

## Our vision

To contribute to a Sweden where everyone is considered an asset to the labour market.



# "Our long-term work is getting results."

**Sara Revell Ford**  
CEO

In summarising 2024, we can state a high target fulfilment and a positive financial result. This year has been characterised by a strong focus on internal improvements and change initiatives, as well as developing operations in accordance with our new direction for the company: a focus on employee development, workplace environment, transparency and clarifying how we do business.



It is clear to me that our long-term work in reinforcing structures and processes is getting results. We have made crucial steps to streamline operations and ensure that we work to fulfil our labour market policy targets and satisfy those requirements placed on us by many others in the competitive marketplace.

## Clear progress and positive results

The company's labour market policy targets and assignment-related targets were largely attained in 2024, with notable progress in the areas of safe and secure workplace environments and employee engagement as measured in the employee survey. This is a positive consequence of the intensification of our work to improve workplace environments, reinforce support measures for our managers and develop our way of working so employees can get the right conditions to develop their skills through work.

This year the number of employees who left Samhall for a new job with another employer, what we call transitions, was 1 294. Although this is lower than the owner's target, it is still a good performance considering the current recession and the falling number of employees in our development assignment (WED), where more employees tend to make transitions. Despite a weak start to the year, we exceeded last year's result by 11%.

The number of wage hours in the labour market policy assignment attained this year was 32.87 million hours in sheltered work and 2.91 million hours in WED. That means we attained the owner's target for sheltered

work, but fell short for WED. This is a direct consequence of the Public Employment Service not referring enough new workers to Samhall over the year. The Public Employment Service's referral to Samhall from prioritised groups with functional impairment posing particular challenges in the labour market attained 56%, which exceeded the target of 50% by a fair margin.

## Markets remain uncertain

During the year, Samhall primarily expanded in the laundry sector, cleaning and industry, while sector solutions and property services noted a downturn. This can largely be attributed to continued market uncertainty.

The financial result for 2024 was SEK 239 million. This good result is due to the adjusted compensation for additional costs in 2024 and a good return on our capital investments.

## Hoping for better conditions

We look forward to 2025 as a year full of opportunity and will continue to develop our operations. With hopes of a revived economy, that will create better conditions for new business – meaning more work for our employees – and more lasting transitions to other employers, we carry on our work in strengthening our organisation and developing our working methods. By investing in safe workplaces that develop our employees' skills, and strong management, we create good conditions for our employees and clients.







Samhall's CEO Sara Revell Ford together with Mariama Bojang and Emeli Webb at Samhall's laundry in Västberga, southern Stockholm.

We also look forward to the conclusions of the state's Samhall Inquiry (A2024:01) due in March. We are hoping for clear and forward-thinking proposals that create long-term, sustainable conditions for our operations. If significant changes to Samhall's financial model are not implemented, the company will once again be forced to make drastic cuts that affect operational quality and ultimately challenge the company's survival.

## Your commitment makes the difference

By focusing on our day-to-day operations and developing our societal assignment, we contribute to a more inclusive society by giving people an opportunity to grow and develop their skills through work. We look forward, in 2025, to continue strengthening our role in the labour market and working in close collaboration with both the private and public sectors to create many jobs and more opportunities for our employees.

I wish to warmly thank all of our employees, clients and partners for contributing to our important work in 2024. Your commitment makes the difference and helps to create even more opportunities for people to grow and develop their skills in the labour market.

**Sara Revell Ford**  
CEO

Stockholm, March 2025

# We have fantastic opportunities...

There are many opportunities available for our employees, our clients and the entire Swedish society. Samhall works to realise these opportunities.

## Opportunities

```
graph TD; A[Opportunities] --- B[Labour shortages in many sectors]; A --- C[Reduce personnel turnover]; A --- D[Inclusion raises a company's value];
```

### Labour shortages in many sectors

Many sectors have a shortage of labour. Eldercare, manufacturing and the hospitality sector are just some examples. This is where Samhall can fill the skills gap, giving the qualified staff more time, by doing tasks that suit us well. In such a way, people like cooks, nursing assistants and industrial workers can focus fully on their fields of expertise.

### Reduce personnel turnover

Studies show that companies who hire people with functional impairment reduce their personnel turnover by up to 50%<sup>1)</sup>. Another effect is that investor interest rises by 55%<sup>2)</sup>.

### Inclusion raises a company's value

Studies show that inclusive companies have 30%<sup>3)</sup> higher profit margins than others. Their brand value is also higher compared to other companies<sup>4)</sup>.

<sup>1)</sup> Gartner, 2024. <sup>2)</sup> Harvard Business Review, 2024 - Attracting Investors through Social Sustainability. <sup>3)</sup> Accenture, "Getting to Equal: The Disability Inclusion Advantage". <sup>4)</sup> Nielsen - The Sustainability Imperative.



# ...but we also face huge challenges

Sweden in 2024 was in recession, which affects the rate of employment. That strikes hard against people with functional impairment and is a challenge for us who consider everyone an asset to the labour market.

## Challenges

```
graph TD; A[Challenges] --- B[250 000 with functional impairment without work]; A --- C[Prejudice and lack of knowledge]; A --- D[Falling rate of employment in 2024];
```

### **250 000 with functional impairment without work**

About 500 000 Swedes have a functional impairment that reduces their working capacity. Over half of them have no job. Among those who can work, unemployment is 250% higher than other groups.

### **Prejudice and lack of knowledge**

Many Swedish companies have a prejudicial attitude towards functional impairment. It is one of many reasons why people with functional impairment and reduced working capacity find it tough in the labour market. Additionally, 37% of these have encountered discrimination in the labour market, according to Statistics Sweden.

### **Falling rate of employment in 2024**

The rate of employment in Sweden decreased in 2024, with a sharp decline in the second half of the year. It strikes those furthest from the labour market extra hard.

# We believe in Samhall

90% of Swedes say they know Samhall. But awareness about what we actually do is not as widespread. Many have limited knowledge about us, as well as prejudices. Here are some people who know us well and wish to say something you might not already know about us.



**Sandra Rydell**  
Meal host, McDonald's

*"Working at McDonald's is the best job I've ever had."*

[Read more on page 19.](#)



**Fredrik Antervig**  
Store manager, Axfood Snabbgross in Kristianstad (Axfood is one of Samhall's largest clients, with 3 000 Samhall employees in over 400 stores, warehouses and offices).

*"Samhall's employees help me build competence and culture. The important thing is to easily find the right person with the right qualities."*

[Read more on page 36.](#)



**Ewa Fröjd**  
Area manager, Malmö

*"The competence and desire are there, so it's about encouraging employees to take small steps forward the whole time."*

[Read more on page 28.](#)



**Arend Pieterse, The Netherlands**  
Director of umbrella organisation Cedris, until 2024

*"I believe Sweden has the best model in the world and many should follow it."*

[Read more on page 35.](#)





**Seher Yilmaz**  
Equality and inclusion specialist, Samhall

*"Studies show that inclusive workplaces lead to improved employee well-being and engagement."*

**Read more on page 13.**



**Fatemeh Settoutdeh**  
Superintendent, Samhall (Note)

*"Samhall gave me the opportunity to try things at my own pace, and now I am ready for a transition to a regular full-time job."*

**Read more on page 29.**



**Kenneth Pedersen**  
Hotel director, Comfort Hotel in Malmö, in an extensive collaboration with Samhall

*"We make a difference for them, they make a difference for us. It requires you to learn about each other, have an open dialogue around our requirements and their skills."*

**Read more on page 42.**



**Göran Hallman**  
Founder and CEO, Dogtech

*"Samhall provides the same quality as our former supplier in China, but now we have better control of production. Their supervisors minimise the risk of production errors."*

**Read more on page 39.**



**Albin Falkner**  
Director of Governance and Public Affairs, Samhall

*"Every krona invested in Samhall gives a significant socioeconomic return. It can be more than 30 times the money spent (ROI) for a transition until pensionable age."*

**Read more on page 32.**



**Pernilla Nissler**  
Sales director, Samhall

*"One challenge is to raise awareness about Samhall's offering. Many companies are not aware of the organisation's breadth and competence."*

**Read more on page 37.**



# “Inclusive companies are more successful.”

**Seher Yilmaz**

Equality and inclusion specialist at Samhall's Expertcentrum

In 2024, we launched Expertcentrum, an initiative that aims to secure one Samhall imbued with an inclusive and egalitarian culture. Expertcentrum handles matters related to equality, digital accessibility and functionality rights, which contribute to our work in creating a more inclusive labour market. Together, they provide knowledge for the whole company and work both internally and externally.



## Specialists with a clear focus

Working at Expertcentrum are Seher Yilmaz, specialist in equality and inclusion, Erik Hedin, specialist in digital accessibility and Maria Johansson, specialist in functionality rights.

“Our employees often encounter exclusion based on functional impairment. But we know there is enormous competence among them. That’s why it is so important to work on breaking old patterns and creating new norms,” says Seher Yilmaz.

## Good for people and businesses

business strategy for increasing productivity, minimising personnel turnover and elevating customer satisfaction. Studies show that inclusive workplaces lead to improved employee well-being and engagement.

“Companies that prioritise inclusion are building loyalty and creating a culture where employees feel seen and appreciated. That leads to increased attendance and higher productivity, which benefits both individuals and companies in general,” says Seher.

## Breaking old patterns

One of the biggest challenges is that 250 000 people with functional impairment stand outside the labour market, despite current staff shortages in many sectors. Seher emphasises the importance of changing structures and conceptions about competence and who has it.

“We need to challenge our own prejudices and understand that exclusion is often related to structures, not a lack of competence. Each and every one of us, who is part of the norm, needs to reflect on our preconceptions and contribute to change,” she says.

Samhall is happy to share its knowledge and experience with clients and other organisations in the Swedish labour market.

## Major internal work

The work of increasing accessibility and inclusion continues in 2025, with a focus on rehabilitation, workplace environment and communication. This includes a comprehensive review of Samhall’s premises to ensure accessibility for people with functional impairment. At the same time, training modules, new methods of learning and greater investment in digital accessibility are under development. One area of focus has been to make the language and instructions clearer, in order to meet employee needs and secure common understanding in workplaces.

“More companies need to take responsibility for equality, accessibility and inclusion. This is not something we can ignore. It’s time we all took these issues seriously,” concludes Seher Yilmaz.





# 02. Assignment, targets and results

Samhall is owned by the Swedish state; in other words, by all Swedes. Our assignment is to create meaningful work for people with functional impairment by producing goods and services that are in demand. This labour market policy assignment is guided by complicated targets. Our opportunities depend on the state of the economy and the labour market.

# Even more should get the right skills to enter society – that is our assignment

We are wholly owned by the Swedish state and our assignment is to provide meaningful work that develops the skills of people with functional impairment and reduced working capacity. In order to succeed, we work to develop our employees' competencies, including occupational training. Every year, we create thousands of jobs for people who were far removed from the labour market. In this way, we contribute to a more socially sustainable society.

## Opportunity for training

The Swedish Public Employment Service determines who gets a job at Samhall. A job with us is an opportunity, once everything else has been tried to get a person into the labour market. All our employees have some form of functional impairment and reduced working capacity. Our task is to train, prepare and match our employees to occupational roles.

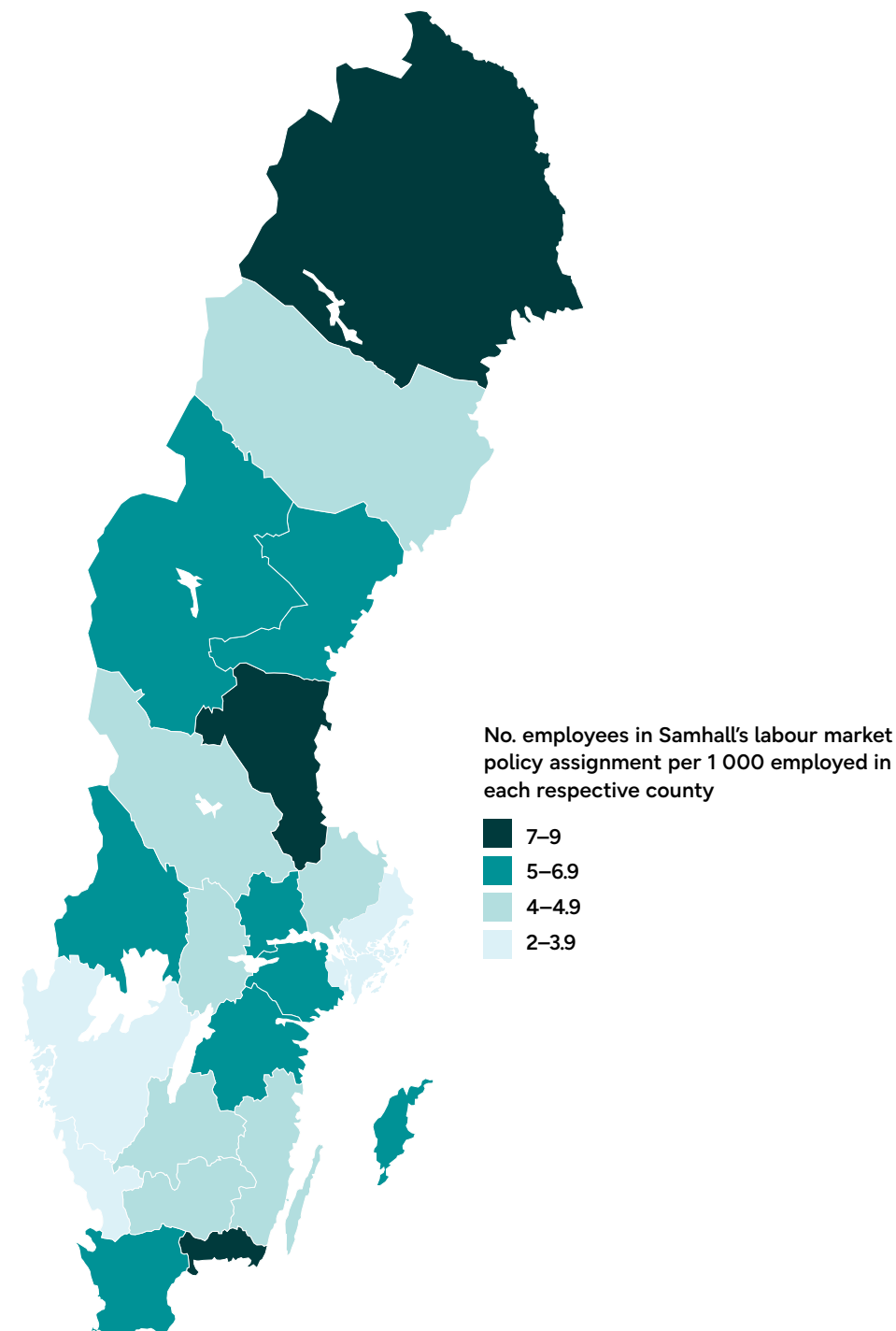
## The labour market rules

We are present where the need exists: nationwide. The geographical distribution has been relatively stable over time. When vacancies arise and new employees are referred to Samhall, it occurs in areas

where the need is greatest. The most recent allocation of employees, as per 31 December 2024, is shown on the map on the right.

## Two types of employment

We have two forms of employment within our assignment: sheltered work and wage subsidy for employees under development (WED). The state establishes the number of positions we need to offer in each respective form, expressed as a minimum number of wage hours. We are dependent on the Public Employment Service to refer people to us at the rate decided by the government. In recent years, the Public Employment Service has had great difficulty in filling all the WED positions available at Samhall.





## Employment in sheltered work

Most of our employees have what is formally termed employment in sheltered work. These are people with reduced working capacity whose needs cannot be met by other labour market policy initiatives. Also included are people with 75% sickness benefit or activity subsidy.

## WED employment

*(Wage subsidy for employees under development)*

These positions are offered to people with functional impairment who have been out of work for a long time. Young adults under 30 are prioritised. These are time-limited positions (1–2 years), where at least 25% of time at work must be spent on development activities, such as skills training, work introduction and traineeships.

## We prioritise those with the greatest need

At least 50% of new recruits must come from prioritised groups whose functional impairment pose particularly great difficulties in the labour market.

### The prioritised groups are:

- People with mental impairments and/or generally diminished learning abilities
- People with specific cognitive impairments in combination with impaired hearing, vision or mental impairments
- People with multiple impairments that together cause a comprehensive reduction in working capacity

## State inquiry to be presented in spring 2025

A state inquiry of Samhall was conducted in 2024 and will be presented in spring 2025. After the inquiry is tabled, our assignment and its conditions may change.

## Compensation for additional costs

Samhall operates in various sectors and offers prices at similar terms and conditions as our competitors. The difference between us and our competitors is the scope of our assignment. We must provide a variety of real jobs for people who are far removed from the labour market, and do so throughout Sweden. To cover adapted work schedules and tasks, as well as ensuring the appropriate work aids are available to employees to carry out their tasks, we receive what is termed compensation for additional costs from our owner, the state: compensation that covers those costs a “normal” company does not have.

Compensation for additional costs, which in 2024 was SEK 7 596 million, cannot be used advantageously to compete on price.

### Five explanatory facts:

- We need to produce goods and services that are in demand, thus providing jobs throughout the entire country.
- The Public Employment Service decides who gets a job with us.
- The number of employees drives our need for business, not the other way around.
- We cannot retrench employees due to a shortage of work.
- An important objective is for our employees to find new jobs outside Samhall.

# We want our employees to leave

A target of 1 500 employees in the labour market policy assignment should leave us each year for another employer; what we call transitions. For us, it is a crucial objective to see people grow and move on to another job they can call their own. For other companies that would sound strange, but we are not quite like other companies.

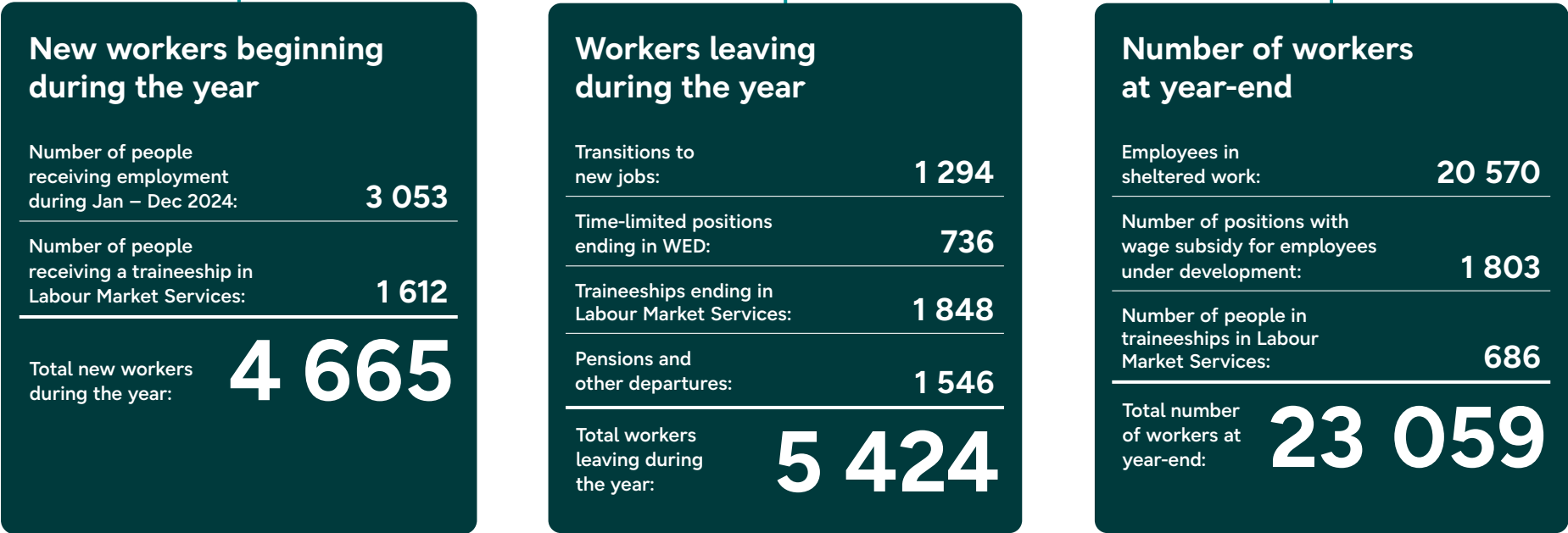
## More got jobs outside Samhall

In 2024, the number of transitions increased. 1 294 people got a new job outside Samhall. The number of transitions was negatively impacted by the current recession, but increased compared to 2023. At the same time, fewer workers were referred to the WED assignment, which tends to be a strong target group for transitions. This impedes our work to attain the target.

## Returns: part of the process

When our employees try a new job at another employer, they always have the possibility to come back to us within one year. We call these returns; a way of providing security for both employee and employer, where it sometimes requires several efforts to find the right match.

## Employee turnover in the labour market policy assignment and traineeships







**Sandra Rydell**  
Meal host, McDonald's

# “Working at McDonald’s is the best job I’ve ever had.”

After Sandra Rydell had worked at Samhall for two years, she felt ready. It was time for a transition to a regular job. One of our objectives is for our employees to move on and make, what we call, a transition to another full-time job in the regular labour market. Today, Sandra works at McDonald’s in Haninge. She feels it is just the beginning.

“That first day at McDonald’s was nervous. But it soon felt better, after customers and bosses said I was doing a good job. I understood they were pleased. Now I’ve got to know the different tasks a bit better and this job is the best I’ve ever had,” says Sandra Rydell.

Prior to Samhall, Sandra Rydell had some experience from a daily activity programme for persons with functional impairment. With us, she could try different workplaces and tasks. With those experiences to her credit, it was easier to introduce herself to McDonald’s.

She participated in one of Samhall’s specific meetings, where those interested could find out more about seeking work outside Samhall and which sectors needed workers. Here, she also met other employees who had moved on to a job in the regular workforce.

“I became extra interested in the restaurant sector. When I applied for jobs, I got lots of support from my manager at Samhall, Maiju Hiltunen. She encouraged me and followed up with visits and discussions here at McDonald’s. Great,” thinks Sandra.

“Now, I’m mostly a meal host. That means I make sure it is tidy and clean for the guests. The plan is that I will learn more of the stations at the restaurant with different tasks. But my boss and I agree to take one thing at a time.”

One step at a time, as usual, is a good idea. Even so, yet another employee has successfully made the gigantic step to the regular labour market. With everything that involves, such as being independent and planning your own future. It is stories like Sandra’s that make us at Samhall go to work every day. Every transition is a win for the individual, for the new workplace and for society as a whole.



# Clear improvements in annual measurements

Samhall has a number of targets set by the owner, the state, as well as several established internally. Together with our strategy, they give us a clear direction.

*We are delighted with improved scores in the target areas: **Engaged workers** and **Safe and secure workplace**.*



# Scope of assignment

## Prioritised groups

**Target:** At least 50% of new recruits directed to Samhall for sheltered work must come from prioritised groups.

**Result:** 56% (58%) of new recruits came from prioritised groups, see page 17.

2024:	Target:	Comments:
56%	50%	The Public Employment Service referred 56% of people with functional impairment to Samhall, which exceeded the target of 50%.

## Wage hours, sheltered work

**Target:** Samhall must provide positions for sheltered work of at least 32.84 million wage hours.

**Result:** This year's result was 32.87 (32.98) million wage hours.

2024:	Target:	Comments:
32.87	32.84	For 2024, the owner's target was attained for wage hours in sheltered work.

## Transitions, women

**Target:** The proportion of transitions made by women must rise.

**Result:** 32% (30%) of transitions were made by women.

2024:	Target:	Comments:
32%	↑	In 2024, the proportion of women making transitions increased by 2 percentage points compared to 2023.

## Wage hours, WED

**Target:** Samhall must provide positions with wage subsidy for employees under development of at least 2.99 million wage hours.

**Result:** This year's result was 2.91 (2.84) million wage hours.

2024:	Target:	Comments:
2.91	2.99	Wage hours for positions with wage subsidy for employees missed the owner's target by 80 000 wage hours.

## Transitions

**Target:** Samhall must ensure that at least 1 500 people make transitions to work in the regular labour market.

**Result:** 1 294 (1 166) people got a new job.

2024:	Target:	Comments:
1 294	1 500	For 2024, the owner's target of 1 500 transitions was not attained. However, there was a positive increase of 128 more transitions than the previous year.

## Returns

**Target:** The proportion of returns must decrease.

**Result:** The proportion of returns was 54% (60%).

2024:	Target:	Comments:
54%	↓	The proportion of returns in 2024 was 54%, which is a positive development from the previous year.

## Assignment targets

### Degree of utilisation

**Target:** The degree of utilisation should attain at least 95% over time. Included in the degree of utilisation is work on client assignments or development activities such as traineeships and education.

**Result:** The degree of utilisation was 96.8% (96.8%).

2024:	Target:	Comments:
96.8	≥95	The degree of utilisation is in line with the previous year and exceeds the target of at least 95%.

### Engaged workers

**Target:** The engagement index must show a positive development and, in the long term, reach a score of at least 70.

**Result:** This year's engagement index was 69 (68) for employees and 70 for the entire company on a scale of 1–100.

2024:	Target:	Comments:
69	≥70	The proportion of engaged workers increased in 2024, which indicates a long-term upward trend.

### Safe and secure workplace

**Target:** The workplace environment index must show a positive development and, in the long term, attain a score of at least 80.

**Result:** The workplace environment index was 79 (77) on a scale of 1–100.

2024:	Target:	Comments:
79	≥80	In 2024, the target of 80 was almost reached and this year's employee survey showed no negative changes, which confirms a positive development.

## Financial targets

### Return on own equity

**Target:** Return on own equity must attain 5% over the long-term.

**Result:** AReturn on own equity attained 11% (4%) over a 12-month period, 8% (7%) over a 5-year period and 2% (2%) over a 10-year period.

1 år:	5 år:	10 år:	Comments:
11%	8%	2%	For 2024, the owner's target of a return on own equity of 5% over the long term was attained.

### Equity ratio

**Target:** An equity ratio of at least 30%.

**Result:** SThe equity ratio was 44% (40%).

2024:	Target:	Comments:
44%	40%	For 2024, the owner's target of an equity ratio of at least 30% was attained.

# The board’s strategic targets for sustainable value creation

## Index for employee development

**Target:** The index for employee development must rise to 65 by 2026.  
**Result:** 60% (38%) of employees fulfilled the criteria for employee development. That index score was expected to rise dramatically once reporting routines were fully implemented.

2024:	Target:	Comments:
60%	65%	The result increased sharply compared to the previous year, due to full implementation of reporting routines.

## Society benefit

**Target:** Society benefit is a way to demonstrate the value Samhall creates for society.  
**Comments:** Target to be set in 2025.

## Reputation

**Target:** Our reputation with the general public must rise to 35 by 2026.  
**Result:** The reputation index for 2024 was 24 (29) on a scale of -65 to 135.

2024:	Target:	Comments:
24	35	The reputation index for 2024 was 24, a decrease from the previous year (29), and still a bit from the target of 35 by 2026.

## CO<sub>2</sub> emissions

**Target:** Halve climate emissions by 2026 compared to 2021, covering scope 1 and 2.  
**Result:** This year’s result was 3 861 tonnes CO<sub>2</sub>e, a reduction of emissions by 16% since 2021.

2024:	Target:	Comments:
3 861 tonnes CO <sub>2</sub> e	1 833 tonnes CO <sub>2</sub> e	Emissions in scope 1 decreased by 50% since 2021 and are well on target. Emissions in scope 2 decreased over the year, but are still off target. Read more on page 59.

## Satisfied clients

**Target:** Samhall aims for a Net Promoter Score (NPS) of 30 by 2026.  
**Result:** In 2024, the NPS for client satisfaction was 29 (26).

2024:	Target:	Comments:
29	30	The NPS for 2024 was 29, an improvement from the previous year (26), which indicates a positive trend in client satisfaction.

03.

# How Samhall accomplishes its assignment

Samhall works within an established strategic framework. Everything we do must lead to the realisation of our vision: to contribute to a Sweden where everyone is considered an asset to the labour market.



# Strategic direction until 2026

Samhall's strategy is set until 2026. It is based on our vision: to contribute to a Sweden where everyone is considered an asset to the labour market.

## Our strategic framework

Our strategic framework gives direction and answers the questions we face about the future: why, what and how?

**OUR VISION** is our guiding star, something we always navigate by. Our vision lets us understand why we exist and what we are always striving to achieve. It motivates why we make certain decisions; why we do what we do.

Our **THREE TARGET AREAS** show what we need to do and how we need to act in order to create value for our employees, society and clients. All three target areas depend mutually on each other. They need to be attained together, so we can realise our vision and fulfil our assignment. For each target area, there are new targets for sustainable value creation.

## How we work to attain our targets

You can read more on the following pages about how we work in each and every one of our target areas. See how we worked during the year to reach our targets: creating jobs and development for all, being a responsible company creating value for society and creating long-term client benefit.



# Leadership and development in focus

Aiming to create a stronger and more unified organisation, we focused in 2024 on strengthening first-line managers: those with the day-to-day responsibility for employee development.

New ways of working, improved support functions and renewed roles all help to create better conditions for employees and managers to achieve success. These changes provide the foundation for our ongoing assignment: to develop the skills of people with functional impairment through work and open doors to the labour market.

## First-line managers in focus

First-line managers play a key role in our operations. They are directly responsible for employees and their development, which demands both presence and clear objectives. In 2024, managers' duties were reviewed and adapted to allow more time and resources for employee needs. This change is part of a programme based on a pilot project, which provided insights into how best to increase the number of managers and which roles needed reinforcement.

The aim is to give first-line managers clear responsibility and create an organisation that is better equipped to support employee development. It covers improved contact between managers and employees, creates

clearer structures and provides managers with tools to better handle personnel and workplace environment responsibilities.

## New organisation provides uniformity and efficiency

The new organisation for operations was implemented on 1 March 2024. Changes mean a more unified structure with quality assured processes and ways of working. The number of districts was reduced from 26 to 14 and the four market areas were replaced by Region North, Region Greater Stockholm, Region South and Industry. All regions and districts got new managers to help ensure that the organisation can attain the new targets.

In parallel with these organisational changes, a specific unit was established for industry, enabling customised initiatives for this part of operations. The overall aim of the new structure is to give Samhall a stable foundation to stand on and create the best possible conditions to move the company forward.



## More leaders for the first line

One of the most tangible changes in 2024 was the recruitment of more than 70 new leaders in areas with the greatest need of reinforcement. These additions are a vital step in securing support for first-line managers, so they can prioritise employee development. Simultaneously, other support roles, such as specialists in rehabilitation and training, were introduced to relieve managers and provide further support for employees.

## Training for the future

In 2024, we developed a skills development initiative for our first-line managers, aiming to create security and new, unified work processes and roles. The programme consisted of three whole days and was implemented nationwide. Content was created by the Samhall school in collaboration with experts in our operations, such as workplace environment, HR strategists and operational managers. In total, some 900 first-line managers participated in the training. To reach this number of managers, the Samhall school implemented a train-the-trainer process, where all HR operational partners in the district were trained in the content and structure.

We also developed a skills development initiative for our operational managers and production managers. A programme consisting of four modules over time, both physically and digitally. The aim is to strengthen these managers in their adjusted roles and to be even better at supporting, leading and following up their first-line managers in conjunction with new and altered

ways of working and roles. In total, some 90 operational managers and production managers participated in the programme.

Additionally, 4 000 occupational training courses were provided this year for our employees, aimed at preparing them and matching their skills to market demands. Courses were given nationwide and this year we worked especially hard for an even better structure and pedagogy that meets the special requirements of our employees for adaptation and inclusion.

## Workplace environment in focus

A safe and secure workplace environment is a prerequisite for both employee development and to provide services to our clients. Issues relating to workplace environment have been in focus in recent years and Samhall has recruited several workplace environment experts recently.

We have made giant strides in improving safety and well-being in workplaces. However, there are still some challenges. An issue that arose this year was the discovery that all workplace injuries were reported incorrectly to the Swedish Social Insurance Agency and the Swedish Work Environment Authority. Samhall has since reported properly and backdated these injuries, as well as developed a digital reporting solution and a new digital tool for the systematic workplace environment programme.

Our first-line managers are key to the workplace environment, so leadership support and more leaders in the first line are important parts of ensuring a preventive workplace environment and diminishing the number of incidents and occupation injuries.

## Improved results in employee survey 2024

In recent years, Samhall has focused on employees, their development and the workplace environment. The employee survey 2024 shows this is getting results.

The results of the employee survey are presented as a number of indexes compiled from answers to various questions. For Samhall as a company, the overall index increased from 72% to 74%.

Prioritised areas are covered by specific indexes.

All have improved:

- Engagement from 68% to 70%
- Culture and collaboration from 72% to 74%
- Safe and secure workplace environment from 77% to 79%
- Good leadership from 65% to 68%

The majority of employees feel satisfied or very satisfied with the work they do and there is a strong feeling that the work groups do a good job. Leadership gets good marks: employees feel that they are getting more support, more encouragement and more regular follow-up of their own goals. A very large and increasing proportion also consider the work to be meaningful.

## Portalen creates digital accessibility and efficiency

Many people working at Samhall do not have a Samhall e-mail address and therefore cannot access Samhall's intranet. Portalen was launched in 2024, a new digital aid and important step forward in facilitating information management within the organisation. Portalen makes it possible for employees to access important information by themselves, such as training, conditions of employment, wages and holidays, which frees up time for managers and more value-creating work. Furthermore, elements of "gamification" are integrated into the platform to make learning more engaging.

### Some content on Portalen:

- Important information from Samhall
- Information about courses and training
- Contact options with Samhall in matters about the workplace
- Information on how to become a Samhall client

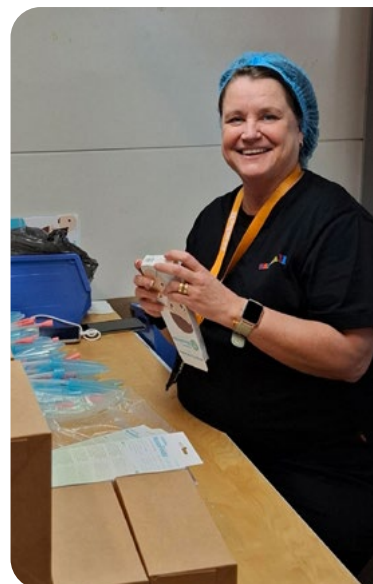


Visit Portalen here:  
[www.portalen.samhall.se](http://www.portalen.samhall.se)



# Development and transitions

At Samhall, people with functional impairment get the opportunity to develop in a variety of occupational roles at our clients. Here, three managers talk about how they create the best possible conditions for their workers to develop their skills and how as many as possible can move on to a job outside Samhall.



**Ewa Fröjd**  
Area manager, Malmö

## How do you support employee development?

*"I and my fellow managers encourage internal mobility. That means our workers can try various occupational roles at different clients, even in other Samhall areas. It's one way to determine what they are good at, what they like working with and what skills they need to develop."*

## How do you motivate employees to make a transition to another employer?

*"Around half of them are interested in doing so. The others are afraid to leave the security provided by employment at Samhall. Work with internal mobility is a key part of it. The competence and desire are there, so it's about encouraging employees to take small steps forward the whole time."*



**Shahin Nadem**  
Area manager, Eskilstuna

## How do you support employee development?

*"Often they think only in the here and now, so I challenge them to raise their sights and try new things. If you make time to really talk, you might find this person is ready to take a bigger step than he or she first considered. Support means listening, in order to understand people's needs, worries and dreams."*

## How do you motivate employees to make a transition to another employer?

*"I often speak about transitions and all employee conversations aim to encourage a traineeship that leads to a transition: last year 20 of 25 tried it. It is important to keep motivating someone, even if the traineeship doesn't lead to a transition, because you want them to try again. During a traineeship, I will visit the workplace at least once a week to see how it is going for both employer and employee."*



**Annelie Lindberg**  
Group manager WED, Karlstad

## How do you support employee development?

*"Primarily, WED is for under-30s and finding a job is their top priority. I take care to listen and learn what they can do, want to do and what adaptations they might need. Many are insecure after previous setbacks, but there is always potential there. They want to contribute to society and be part of a working group. I focus on what works: to be supportive and set requirements. It's fantastic to see how employees develop under the right circumstances."*

## How do you motivate employees to make a transition to another employer?

*"WED is a time-limited position, so it is natural to talk about what they want to do after Samhall. I encourage them to believe in themselves and be brave and try something new. My job is to build relationships between employees and companies that need to recruit workers, and it is crucial to be available for both parties. There are many examples of transitions that have been really great; it's heartwarming."*



**Fatemeh Settoudeh**  
Superintendent, Samhall (Note)

# Now Fatemeh builds 400 circuit boards per day

Fatemeh Settoudeh works as a superintendent for Samhall employees at Note, an electronics manufacturer in Lund. Here she teaches the job she once felt was too difficult.

When Fatemeh came to Sweden from Iran, she had studied pharmacology for three terms, but was expelled from college for supporting a teacher who had criticised the regime. She was 23 and initially frightened by the difficult Swedish language, afraid of making mistakes. She thought all the buildings in Sweden looked the same and worried about finding her way home again when she went out. Quite simply, her world had been smashed to pieces.

"I changed and became withdrawn."

## Illness led to Samhall

Her first job was in childcare in Lund. Gradually difficulties arose that led her, via the Public Employment Service, to start work at Samhall, where she began as a cleaner for stores, as well as Note, an electronics manufacturer. One day at Note, she looked in amazement as her colleagues from Samhall mounted lots of small components on a circuit board.

"It looked hard and intricate, I wondered how they could put so many things on such a little card."

Yet something made her ask to try the work. And she was a fast learner.

"Samhall's target was to build 300 units per day. On the first day, I made 400 units," she says with a laugh.

"Samhall gave me the opportunity to try things at my own pace, and now I am ready for a transition to a regular full-time job. Hopefully, here at Note."

## Time for someone else to grow

Today, she is still employed by Samhall, as a superintendent at Note. Obviously, she wants to develop further through regular employment, as well as giving an opportunity to someone new.

"I got the chance to grow at Samhall. Now it is time to leave and let someone else come in and grow," she says.

If Fatemeh cannot find a new, regular full-time job, she will continue at Samhall, maybe as a professional employee.

"I feel secure. If I can't work for Note, then I am prepared to work anywhere in Sweden," she says.



# We create a good journey to a new job

The step-by-step work to prepare and train our employees for a future in the regular labour market, to develop that person's skills, is what we call the employee journey. And now we are taking action to make that journey clearer and more effective than ever before.

In order for employee journeys to occur, we need assignments from our clients. We must deliver high-quality products and services to our clients and it is in these assignments that employees get the opportunity to develop their skills in various occupational roles. As from 2024, the work on the employee journey and the service delivery to clients have been gathered into one common process. The goal is clarity and uniformity: we call it One Samhall. It is part of our efforts for standardised, clear and simple processes to be more efficient and a necessity to relieve first-line managers.



# Our employees need to develop through work

The development of our employees is crucial to our assignment. The work must develop their skills and be suited to their abilities.

## Employee journey

For more than 40 years, our assignment has been to help people develop through work. At Samhall, all employees are given the opportunity to strengthen their skills in work based on their individual considerations. Our task is to prepare, plan and support this individual journey.

## How it works:

The Public Employment Service refers people with functional impairment and reduced working capacity to Samhall.

### ① Introduction and training

We work with 25 occupational roles, which are closely connected to our range of services. Each role has a number of training steps; bit by bit, the employee's work skills grow. Different competency levels suit a variety of clients and recruitment partners.

For the employee, there is a clear plan for their ongoing development. Training takes place in the Samhall school; 4 640 courses were conducted with 36 360 participants in 2024. The courses support employees during their entire journey with Samhall: from introduction and occupational training to preparing for a transition.

### ② Professional matching

Our matching process is unique and highlights each individual's strengths and abilities. Both for the individual's development and also to match the right person to the right tasks and build teams where employees complement each other.

To further increase the opportunity to develop their skills, our employees are offered individually adapted tasks and work rates. Adaption is an important part of the work in matching the right person to the right task.

### ③ Jobs that clients need

To meet clients, perform tasks, collaborate with colleagues and receive support and feedback is a vital part of the daily development. Our broad and varied range of services create all sorts of tasks to do. It provides work contacts and offers opportunities to demonstrate skills and eventually move on to a new job outside Samhall.

### ④ New job outside Samhall

With training and work experience from client assignments, the employee is now ready for the labour market outside Samhall. Therefore, we collaborate with employers that need to recruit workers and help our employees before and during the recruitment process. For example, with coaching, writing a CV and finding a trainee position. We also help in contact with the Public Employment Service and the process of a possible wage subsidy. In 2024, 1 294 people got a new job outside Samhall.

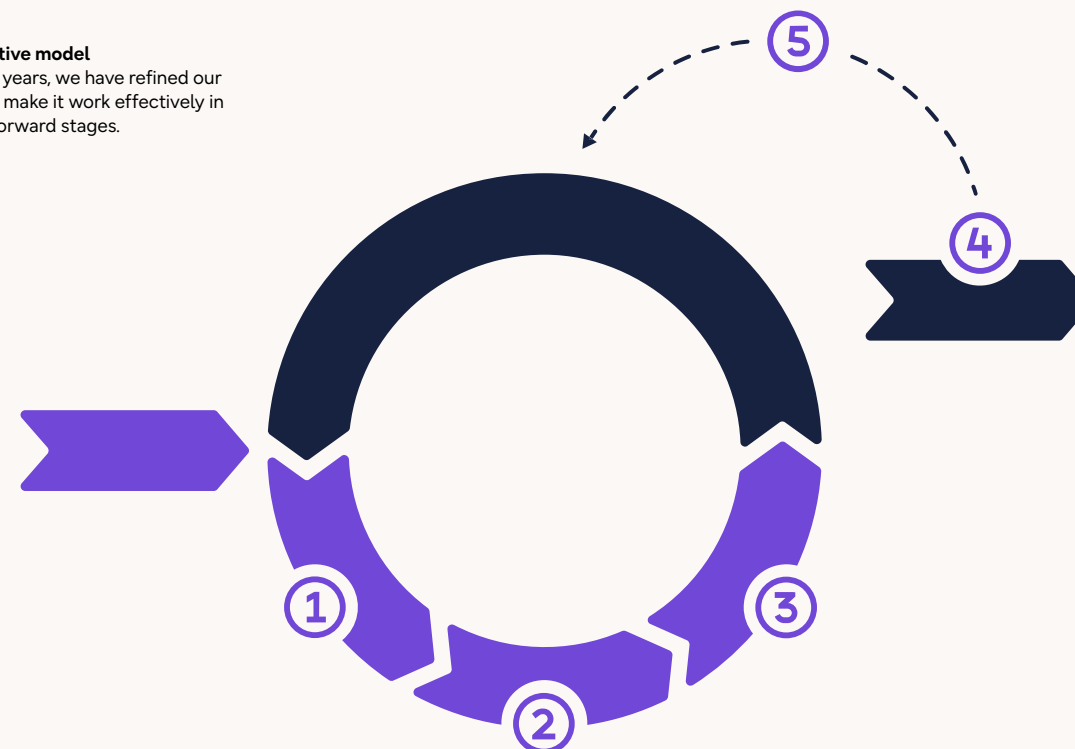
### ⑤ Possibility to come back

Those who get a new job outside Samhall are entitled to return to Samhall within one year. We call these returns and this entitlement applies to our employees with sheltered work. It is an important condition in getting people to try work outside Samhall and gives the employee security. In 2024, 449 people chose to return. We work actively for more enduring transitions,

for example through long-term recruitment collaborations. The goal is for fewer people to enact their right to return. Good matching and development in specific occupational roles is crucial. Each journey is unique, but no matter where one finds oneself, a position at Samhall always means the opportunity to develop.

#### An effective model

Over the years, we have refined our model to make it work effectively in straightforward stages.





# A good investment for the individual – and society

Is it possible to estimate the value to society when an individual with functional impairment joins a group of workers, feels better and earns an income? Samhall wanted to find out, so we asked independent economists and sociologists to calculate the effects, based on verified numbers and open data sources from authorities. It resulted in a report with clear answers.







More than every second person with functional impairment in Sweden is without work. This has negative effects for individuals, employers and society. The individual misses out on a sense of community through work, as well as a lack of independence and income, companies lose the right skills and society (often municipalities) is left covering the costs of income support and mental illnesses, as well as diminished tax revenues. Letting skills go unused is a bad idea in many respects.

### Inclusion creates long-term profits

First and foremost, an inclusive labour market is about everyone's opportunity to participate in society and live an independent life. To facilitate positive development, Samhall wanted to investigate how each job created through us contributes economically to society. Independent experts made their calculations according to the precautionary principle and showed, in black and white, that an inclusive labour market creates large long-term profits.

### Effects of SEK 4–61 million per individual

The report describes and analyses three examples that concretise the socioeconomic effects of Samhall's work. By converting people's unused resources into labour in demand with utilised skills, we contribute to several effects:

- Employment at Samhall means a long-term economic profit for society through increased productivity and increased tax revenues.
- When a person goes from social exclusion to employment, the potential cost to public resources is reduced, including healthcare, social services and the criminal justice system.

### Several quantified examples:

- For each and every Samhall employee, the value created is at least SEK 160 000 per year. The greatest value is created in the municipality where the employee lives.
- When a person, after employment at Samhall, gets a new job with a wage subsidy in the regular labour market, this creates profits of millions of kronor: more than 20 times what society put in.
- Examples used in the report show profits of SEK 4–61 million per individual (until pensionable age).

### Effects on many levels of society

The benefits created through Samhall are felt on many levels.

- Municipalities receive increased tax revenues and reduced need for economic support.
- Regions decrease their healthcare costs, thanks to employees' better health.
- The Swedish state receives increased revenues from payroll tax and other taxes, as well as decreased costs for correctional services and the criminal justice system.

Read the full report (in Swedish) with calculation models at: [www.samhall.se](http://www.samhall.se)

# Here are three typical cases calculated by the economists:

## Risk of social exclusion

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

**Scenario without employment:** Worsening physical and mental health as a consequence of an isolated lifestyle and continued dependence on economic support from the municipality.

**Effect of Samhall employment:**

- Improved health through daily structures and routines.
- Decreased need of support services and healthcare as a consequence of improved mental health and better physical well-being.
- Increased production value and improved quality of life.

**Socioeconomic effect:**

# 4.5

*In total, up to **SEK 4.5 million** in positive socioeconomic effects until pensionable age.*

## Risk of illness

**Description:** A foreign-born individual, in his or her 40s, with mental illness, physical impairment and social isolation.

**Scenario without employment:** Probable increase in healthcare measures for physical illness and dependence on economic support.

**Effect of Samhall employment:**

- Stabilisation of the individual's health and decreased need of healthcare.
- Gradual rise of self-independence and working capacity leading to transition to another employer.
- Increased production value through occupational efforts.

**Socioeconomic effect:**

# 12.5

*Decreased healthcare costs and increased production value generate up to **SEK 12.5 million** in positive effects until pensionable age.*

## Risk of criminality

**Description:** A young adult with a neuropsychiatric disorder and a background of petty crime and some substance abuse.

**Scenario without employment:** Potential for continued criminality leading to large costs for the criminal justice system.

**Effect of Samhall employment:**

- Leaves crime behind and builds a stable income via transition to another job.
- Decreased costs for the justice system.
- Increased production value and stable social relations.

**Socioeconomic effect:**

# 61

*In total, up to **SEK 61 million** in positive socioeconomic effects until pensionable age, with the largest savings occurring in the criminal justice system.*



# How do other countries do it?

There are people with functional impairment everywhere. Countries differ in how to integrate them into society. In Sweden, we focus on finding as many as possible a job in the regular labour market that develops their skills. Here several international experts talk about how such issues are handled in their countries.



**Mark Kessler, USA**

Vice President of Innovation & Business Development, Global Connections to Employment, LifeView Group, chairman of Workability International

**How does it work in your country?**

*"USA's AbilityOne program is an equivalent to Samhall. It was founded in 1938 and is one of the largest employers of people with functional impairment with its 420 non-profit organisations."*

**What is unique about Samhall?**

*"Samhall's scale and scope demands expertise. I have great respect for how Samhall creates a nationwide workplace with opportunities for the functionally impaired. I consider Samhall a role model that other countries should follow."*



**Stef De Cock, Belgium**

Senior Advisor, Groep Maatwerk

**How does it work in your country?**

*"Groep Maatwerk is a non-profit, Flemish umbrella organisation with 63 member companies and 25 000 workers. Of these, 80% have functional impairment. With us, in Flanders, the functionally impaired get a support package that includes wages and coaching."*

**What is unique about Samhall?**

*"Samhall makes huge investments in training and has a very professional reputation internationally. They are embedded in the regular labour market and for me Samhall is a benchmark in Europe with its high rate of employee throughput and clear inclusion targets."*



**Arend Pieterse, Nederlanderna**

Director of umbrella organisation Cedris, until 2024

**How does it work in your country?**

*"Cedris is an umbrella organisation with some 100 members and 94 000 employees at municipal level. It is state financed, but each respective municipality decides its own initiatives, which can lead to changes in assessment and support for the individual."*

**What is unique about Samhall?**

*"Sweden has a strong focus on getting people with functional impairment into the regular labour market. That requires investment, but the rewards are much greater. I believe Sweden has the best model in the world and many should follow it."*

# "Successful collaboration has its own rewards."

At restaurant wholesaler Snabbgross in Kristianstad, part of Axfood, Samhall employees take care of the daily cleaning all year round. Collaboration between the store and Samhall has evolved into a valuable solution for both parties.

"We are very pleased with the competencies and the smooth collaboration," says store manager Fredrik Anterving.

Previously, Samhall personnel packed grocery bags for an online retailer, but now they are focused on cleaning and other types of service within the store. Fredrik enjoys working with people with different strengths.

"Some are fast, others are more conscientious; both types are needed. It makes the workforce stronger."

A former employee from the grocery-bag days still works at the store after eight years, living proof of the successful collaboration. Fredrik also talks about how rewarding it is to see people develop in their roles.

"Many come here with low self-confidence and it is lovely to see how they grow into the job, and as people."

## Seamless and precise recruitment

Prior to the store moving to larger premises in 2025, Fredrik plans to expand the collaboration with Samhall. The new store, with better storage structure and more space, is expected to attract more customers, such as restaurants, associations and other businesses.

"We look forward to welcoming more customers in the new district," says Fredrik.

He emphasises the importance of building a positive working culture and finding the right competencies. Through Samhall, the store gets a practical solution that simplifies recruitment.

"We are building something here and competence and culture matter. Samhall is a fantastic help with recruitment: we know what we are getting and save time and energy," he says.

Traineeships provided via Samhall often provide an opportunity to try various work roles, which sometimes leads to employment with Axfood.

The collaboration has also created a strong camaraderie in the store. The employees integrate well with the regular personnel and contribute to a good atmosphere.

"Successful collaboration has its own rewards. It is a pleasure to see both individuals and the team grow as one."

From left: Wissam Rida,  
Fredrik Anterving and Ulrika Swanberg



# **“We are focused on needs-based sales to create more jobs that develop skills.”**

**Pernilla Nissler**

Sales director, since May 2024

Over the past year, Samhall has done a great job in organising the company's processes. The sales corps has evolved into a modern unit that is better at handling the needs of clients.





"My time here, so far, has been enjoyable, educational and inspiring. I have fantastic colleagues who are humble in the face of our challenges and show great commitment to our assignment," says Pernilla.

Her focus is clear: more assignments and increased awareness. It starts with telling prospective clients about the great value Samhall can provide. Sweden has a skills shortage in the future: companies and employers face an enormous labour shortage, while at Samhall there are 24 000 skilled employees ready to work.

"When companies understand the results we deliver, it becomes clearer why they should turn to us. Many more realise that we don't just provide great society benefit, but also we have employees who can do good, quality work for their business. They create huge added value."

## Needs-based sales and target-orientated efforts

To provide persons with functional impairment with work that develops their skills, Samhall needs to find more assignments and focus on those areas where the need is greatest.

"Some regions have plenty of jobs, but few potential employees; while others have a ready supply of labour, but few assignments. We work with needs-based sales and focus on those areas where demand is the greatest," says Pernilla.

Stockholm is one of the prioritised areas. It has a large client base with the potential to win more assignments.

## Strengthen awareness and clearer packaging

One of the largest challenges is to raise awareness about the breadth of Samhall's offering. Many are not

aware of the skills within the organisation, in areas such as handling returns, production assembly and property management.

"We need to be better at saying what we can do and what we contribute to a company's operations. By creating clearer, more relevant packaging of our services, we can increase our attractiveness," says Pernilla.

She emphasises the importance of customised solutions and a good dialogue with clients. The key to a successful collaboration – as always – is talking to each other.

## Cross-selling

Pernilla also sees opportunities to grow among present clients through follow-on sales and cross-selling.

"If we have a cleaning assignment, we could offer more services, such as window cleaning or property management. It's about broadening our offer and creating added value," she says.

Operations have daily contact with clients and can therefore identify new business opportunities.

"By valuing and developing the dialogue with our clients, as well as working together as one Samhall, we can go a long way," says Pernilla.

## The future: more assignments at market prices

Pernilla Nissler's vision is to create more jobs that develop skills by strengthening Samhall's role as a valuable partner. The focus, moving forward, is to carry on making relevant service packages and demonstrating how the company, at market prices, can contribute to sustainability and well being in workplaces.

"We provide high-quality services and create a positive atmosphere. We often get feedback from our clients that Samhall's workers have contributed positively to the client's workday."

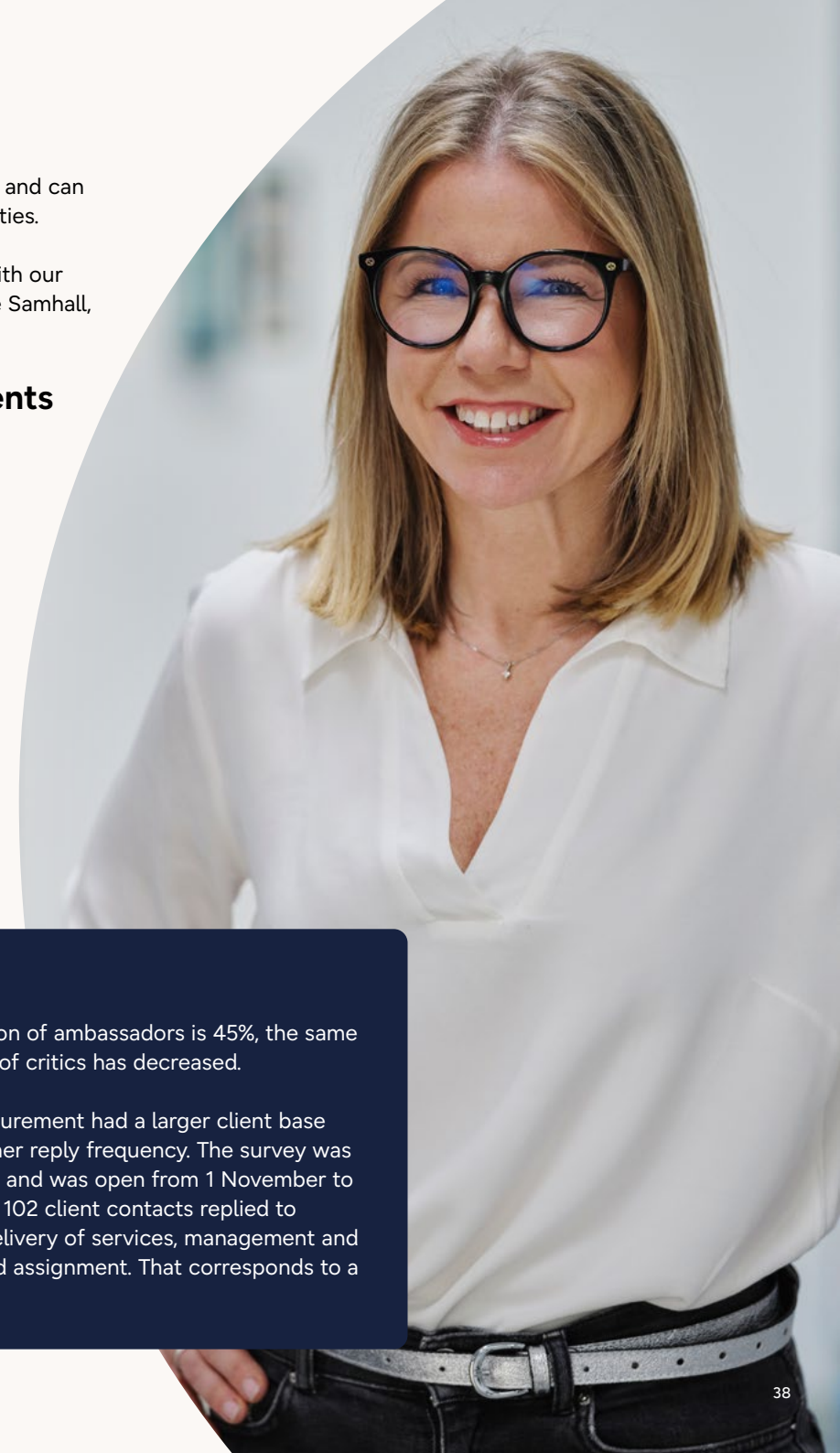
## Improvement in 2024 client loyalty survey

Samhall works methodically to continually improve client satisfaction and loyalty. 2024 measurements show that those efforts are getting results.

Samhall measures client loyalty with the Net Promotor Score (NPS). It shows the proportion of ambassadors and critics, and presents the result on a scale of -100 to +100, as the likelihood of a client recommending Samhall to others. The client loyalty measurement for 2024 showed a weighted NPS value of +29. This is a clear improvement from the previous year's result,

which was +26. The proportion of ambassadors is 45%, the same as before, while the number of critics has decreased.

The 2024 client loyalty measurement had a larger client base than before, as well as a higher reply frequency. The survey was sent to 3 957 client contacts and was open from 1 November to 6 December 2024. In total, 2 102 client contacts replied to questions about Samhall's delivery of services, management and awareness of its services and assignment. That corresponds to a reply frequency of 53%.





**Göran Hallman**  
Founder and CEO of Dogtech

# Samhall's expertise helped Dogtech come home from China

After almost 20 years of making its products in China, Dogtech returned home to Sweden to manufacture its protective vests for dogs. Language barriers, increasing costs and the need for quick product adaptations made it an easy decision. Dogtech chose to collaborate with Samhall in Norsjö, known for their professional sewing and garment-making.

"Samhall has both the competency and capacity to meet our requirements, which makes the move a strategic decision," says Göran Hallman, founder and CEO of Dogtech.

The company, based in Nyköping, designs protective vests for hunting and service dogs. The vests offer protection against an attack by wolves or wild boar and also help prevent drowning. Demand comes from dog owners in Europe. In Sweden, 35–45 wolf attacks occur each year, making the product a matter of life or death.

## A sounding board with smart ideas

Dogtech started production in China in 2005, but the need for manufacturing nearer to home grew. The move means delivery times have shortened from two months to three days, essential for product development.

"The quality in China was high, but we needed faster delivery times to meet customer needs. Furthermore, costs in China have risen considerably, which made the move home economically advantageous," explains Göran.

Shorter delivery times enable quicker product adaptation and better production control, which results in improved customer satisfaction and

other efficiencies. Samhall's garment-makers have been invaluable to Dogtech. Their skill in sewing and ability to find creative solutions has strengthened production.

"Samhall is like a sounding board and comes up with smart ideas. Their quality is the same as our former supplier in China, but now we have better control and fewer errors in production," says Göran.

Not only has the move to Sweden meant shorter delivery times, but also brought opportunities to expand in Europe. Demand is growing quickly in countries like Finland, France and Italy, and Dogtech is participating in an EU project in Croatia. Samhall has the capacity to scale up production from 1 000 to 5 000 vests per year and can invest in new equipment if needed.

"There's a waiting line for our products and we sell everything we make. With Samhall's support we can meet demand and broaden our range, while at the same time this collaboration has a benefit to society," concludes Göran Hallman.

By choosing local production and competencies, Dogtech has created a sustainable solution where innovation and growth go hand in hand.



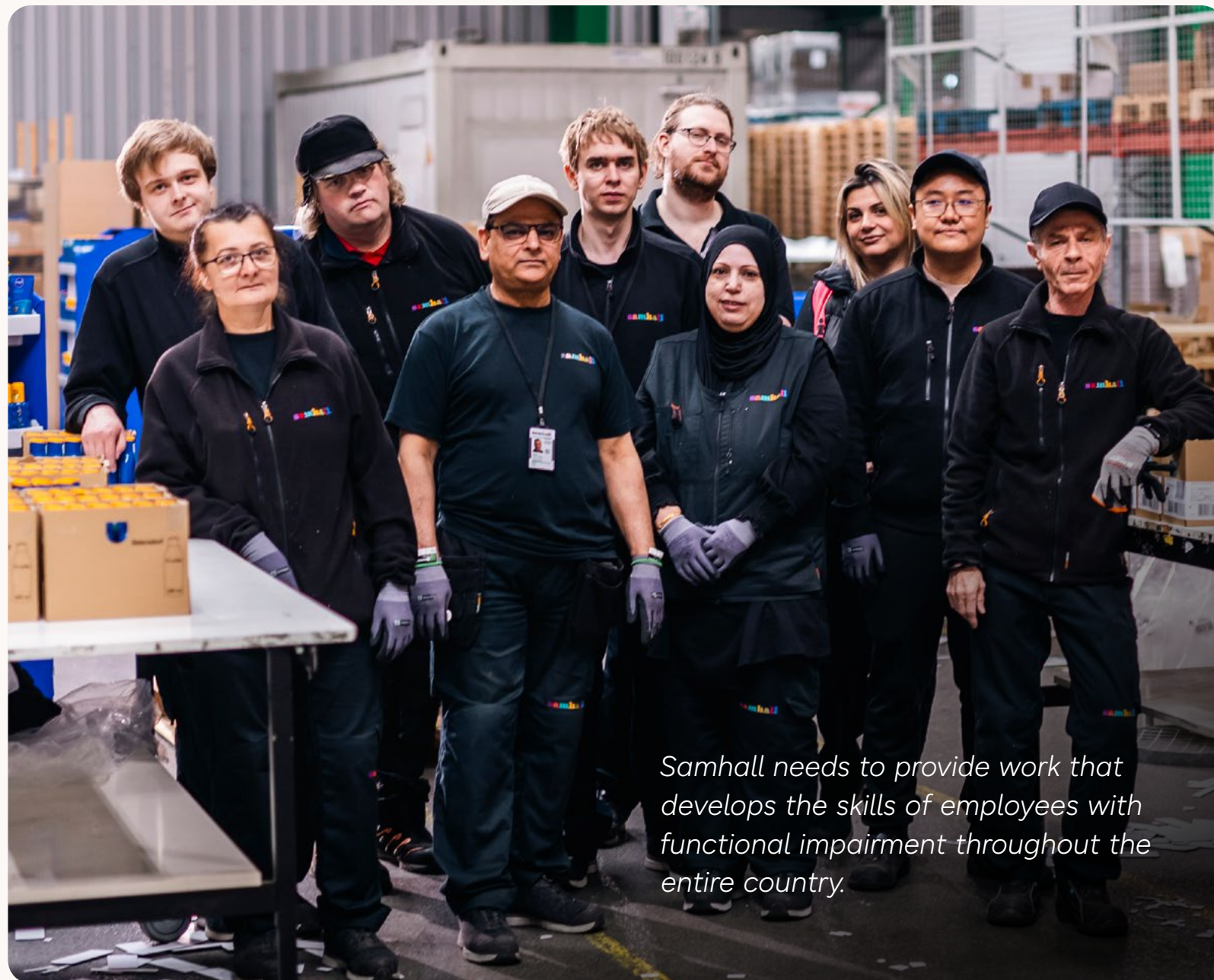
# A broader range of skills in our offering

Samhall provides a wide range of services in property management, healthcare, recycling, logistics and manufacturing throughout Sweden. Cleaning services is our largest segment, but we aim to grow in other sectors where we can offer occupational roles and tasks that suit many employees.

Sales focuses on finding new clients and assignments where the need is greatest. Many of the services we offer have the possibility to grow. More companies wish to bring production home from countries in Asia, in order to have better control over quality and delivery chains. In 2024, Samhall won several such assignments, including Dogtech: see page 39.

Laundry and textile services offer suitable work and potential growth. In 2024, we won several assignments based on circular solutions for work clothing.

Much of the eldercare sector is experiencing a shortage of staff. Samhall employees can ease the burden on qualified staff by, for example, making beds, taking patients for a walk and making purchases.



*Samhall needs to provide work that develops the skills of employees with functional impairment throughout the entire country.*



### Cleaning services



Cleaning is our largest service area and our share of the cleaning market is approx. 5%. We provide cleaning services throughout Sweden and besides regular cleaning, our expertise also extends to floor care, housecleaning and window cleaning. Our cleaners are among the best trained in Sweden, thanks to the Samhall school's foundational and supplementary courses.

To guarantee good quality, we use the INSTA 800 standard or Samhall's own quality assurance model. Samhall's methods have been integrated through a special process using colour codes that link together equipment and instructions to ensure effectiveness and quality.

In 2024, we took important steps towards more chemical-free cleaning, sustainable choice of materials and ergonomic tools.

### Laundry and textile services



More and more companies are choosing Samhall for their laundry and textile services. We currently operate 25 laundries that comply with the Swedish Textile Service Association's requirements for T-labelling and are one of few companies to provide nationwide coverage. We clean for both the private and public sectors: from offices and municipalities to the care sector and industry.

Because all our laundry employees have occupational training from the Samhall school, we create the conditions to use the same methods, materials and equipment throughout our service. We also provide mending and other sewing services to lengthen the lifespan of clothing.

In 2024, we invested in our laundries and developed uniform work processes to ensure a standardised and even level of service throughout the entire country. We also produced training films as part of our quality training.

### Property services



Property Services is a product area where we see great potential. We are glad to lend a helping hand with everything from regular maintenance to creating a welcoming environment for employees and visitors.

We have our own trained property caretakers with experience in most jobs in the sector, for example gardening, keeping things tidy in the car park and pathways and assisting with the recycling and simple kinds of repair work.

In 2024, we invested in electrical equipment, such as electrical lawnmowers and brushcutters. These are lighter and better ergonomically, as well as better for the environment.

### Services in offices, shops and the care sector



Samhall's services help a broad range of sectors. In the care sector, we can do the cleaning, laundry, purchasing, help in the kitchen and look after clothing. It means the professional staff can focus fully on what they are trained to do. In offices and conference centres, we can staff reception desks and provide floor hosts. In shops, we cover everything from order fulfilment to managing shopping baskets and inventory. We can also look after the surroundings outside, for example by managing shopping trolleys.

In 2024, we further developed our digital system for healthcare services to meet our own and clients' needs for a digital support tool. In 2025, we will develop our service unit for hotels, restaurants and cafés, which have an acute labour shortage.

### Warehousing and logistics



Retailers, brand owners as well as companies in third-party logistics and online sales hire Samhall's services in warehousing and logistics. We mostly perform labour-intensive phases such as order fulfilment, packing, return handling and other services such as building displays to promote products in stores. These tasks suit our employees well and offer good development. We have a strong offer and an ability to provide this service with exceptional accuracy.

Besides the practical warehousing work, we also have strategic competencies in third-party logistics, e-retail, retail logistics, recycling logistics and consumer packing, meaning we can help improve and develop the client's operations.

In 2024, work commenced on repackaging our services to further strengthen our offering in warehousing and logistics. This work will continue in 2025.

### Industry



Samhall has vast experience in manufacturing and assembly operations. Our services cover the entire scale: from functional staffing at the client's to full manufacturing at our own premises. Our clients can also get help with prognoses, order management and deliveries. Our strength is manual production complemented by machinery where necessary.

Assignments cover everything from basic industries to high-tech manufacturing, in sectors including automotive, workshops, electronics and medtech. We see increasing interest from companies wanting to bring home their manufacturing from low-cost countries.

In 2024, we worked to streamline our warehouse management and therefore reduce inventory stock, while at the same time we reviewed our environmental impact. In 2025, we will upgrade our materials and planning system to increase efficiency.

# Our employees do much more than people think

Despite many people being aware of Samhall, few realise how broad our skills really are. Samhall is a lot more than just cleaning services. We can be a big help in recruiting workers for many sectors. Through us, companies can work with our employees for a longer time before making recruitments: an effective way to find the right people.

Our employees prepare for the workforce by training in some 25 occupational roles and have the opportunity of a traineeship to get the right conditions for a transition to another employer. We are constantly refining these occupational roles in order to meet the needs of our clients.

## Some lesser-known examples of what we do:

- **Receptionist** – We have many service positions. For example, our workers can welcome visitors to the reception and be the floor host in offices, hotels and conference centres.
- **Textile worker** – We can repair clothes, as well as provide advanced sewing and garment-making. We have many skilled employees for this. Read more about our work for Dogtech on page 39.
- **Recycling worker** – Effective recycling requires high precision, good logistics and accurate warehouse management. This is where we and our employees can help develop the client's operations.

## Go ahead, recruit our employees

Each year companies and organisations, big and small, recruit workers from Samhall. We have vast experience in matching the right workers to the right jobs.

Through our effective recruitment process companies save valuable time, because we take a holistic responsibility and are available during the entire journey with regular follow-up to ensure that things are going well for both company and employees. The process looks something like this:

- Inventory of needs
- Presentation of suitable candidates
- Introductory traineeships with chosen candidates for about 2–4 weeks, with Samhall paying wages and insurance
- Coordinated contact with the Public Employment Service concerning any eventual wage subsidies
- Follow-up and skills development with the client and employees



From left: Kamel Arache and Victor Möller, who made transitions from Samhall, Åsa Brink, group manager at Samhall, Claudia Arambasa, manager of housekeeping and maintenance, and hotel director Kenneth Pedersen.

## Courage makes the hotel stronger

Comfort Hotel Malmö dares to be different; even when it comes to recruitment. The hotel has employed four workers from Samhall with great success.

Hotel director, Kenneth Pedersen, was very pleased with one Samhall employee, so he interviewed three more in 2023.

Today, all four are employed full-time as janitors and dishwashers. They solved a staffing problem for the hotel and contribute to company culture.

### Building company culture

Kenneth no longer pays for expensive external solutions, and remarks on the mutual benefits.

"We make a difference for them, they make a difference for us. It requires an open dialogue and understanding, and we have that," says Kenneth.

The employees have grown quickly into their roles, helped by clear work instructions.

"Adaptations for Samhall employees aren't that much different from what other young workers need. Here, everyone can thrive."



# "An opportunity to grow, contribute and create value."

**Cecilia Schelin Seidegård**  
Chairman

Work transforms lives. It creates meaning, independence and a sense of belonging. For many people in our society, the pathway to a job is far from clear. Every day at Samhall, we see how people who once were outside the labour market get a new chance: an opportunity to grow, contribute and create value in their own lives and for society in general.





## A positive impact for real

It is hard to overestimate the value of a job for an individual and additionally the society benefit it creates. In 2024, we calculated the effects of a job at Samhall. Each person who makes the journey from exclusion to work, sets free resources within society and productivity rises. In certain cases, the benefit to society can be more than SEK 60 million per individual up to pensionable age. But these figures only tell part of the story. We also create opportunities for people to live independently and be part of a job context.

During this year, Samhall welcomed 4 665 new employees to our company. At the same time, 1 294 of our employees were recruited to a new job by other employers. Unlike other employers, we are glad when others recruit our employees and recognise their skills. These figures are definite proof of the positive effect our operations have and the opportunities we create in the labour market.

In the past year, we also continued the work of developing our company. Our internal processes have been reinforced and reviewed, we have made workplace environments safer and we have intensified our dialogue with important clients and stakeholders. Through strong partnerships, we create long-term opportunities for our employees, where their skills can develop and they can come into their own.

## Long-term value creation

In summarising target fulfilment for 2024, we can state that we attained nine of the 11 targets set by our owner. Only transitions and wage hours in the WED assignment fell below target. At the same time, we made great strides in our long-term value creation,

including strengthening the work on responsible supply chains and getting our climate targets approved by the Science Based Target initiative. Furthermore, we have increased our value creation regarding our clients: in the annual client loyalty survey (NPS) we noted positive trends in all areas.

## Great expectations of the inquiry

Through the year, the state inquiry into Samhall reviewed the company's conditions, assignment and operations. We have been in close dialogue with the inquiry and look forward to reading its report. The framework of our operations has largely stayed unchanged for over 30 years and we see great need in adapting regulations, conditions and the financial model to suit the societal assignment we actually have in today's labour market. If the owner, the Swedish state, does not act to meet the challenges we face, then there is great risk that much of the positive effects that Samhall generates for society will be lost.

## A more inclusive society

In conclusion, I would like to say a big thank you to all of our employees, clients and partners. Together, we made a significant difference for thousands of people this year and contributed to a more inclusive society. We look forward to continuing this important work and creating even more opportunities for those who need them the most.

## Cecilia Schelin Seidegård Chairman

Stockholm, March 2025



### Cecilia Schelin Seidegård

Multiple chairman and board appointments including: Stiftelsen Aptitum, Tofta intressenter AB, Gustav V Jubileumsfond, Stockholm Science Center, Stiftelsen Gotlands sjukhem, Stiftelsen Lagersberg and Stiftelsen Körbärgården.

# 04. Sustainability Report

The sustainability report contains information about Samhall's impact, risks and opportunities regarding the environment, social sustainability and governance. The report is compiled in accordance with GRI Standards and encompasses the statutory sustainability report. The report is inspired by requirements in the European Sustainability Reporting Standards (ESRS), however work continues to implement fully the Corporate Sustainability Reporting Directive (CSRD).



# Introduction

People with functional impairment and reduced working capacity face significant difficulties in getting and keeping a job. It is a great waste of resources, for both individuals and society. This is something we wish to change and, through our work, we demonstrate that it is possible.

At Samhall, more than 20 000 people, who previously were outside the labour market, get an opportunity to develop their skills in real jobs.

*When a person goes from unemployment to a job, great value is created for that employee, for clients and for society in general. This is our most important contribution to sustainable development.*





# Strategy, business model and value chain

Samhall has a company strategy where the most essential sustainability topics are integrated into the strategy's three target areas, where sustainability is a facilitator that helps us fulfil our societal assignment. For us, our assignment and our vision is also our most important sustainability issue: to contribute to a Sweden where everyone is considered an asset to the labour market. Read more about our assignment and strategy on pages 15–25.

## Our sustainability platform

In order to concretise those areas in the strategy that are most important for us to work with from a sustainability perspective, we have created our sustainability platform. By working with these six areas, we facilitate our vital societal assignment and get closer to our vision of a society where everyone is considered an asset to the labour market.

Samhall contributes to the following global targets:



## Our value chain

Samhall's value chain is based on our societal assignment: to create jobs for people with functional impairment. We work to develop the occupational skills and working capacity of our employees in combination with producing services that are in demand. This creates value for our employees, clients and society in general. To fulfil the assignment, we need a broad mix of business that both matches our employees' abilities, our geographical coverage and market demand. As a company that provides services, those goods and services needed to execute our client assignments and run operations are an important part of our value chain. Therefore, we monitor the impacts, risks and opportunities associated with, for example, raw material extraction, production, transportation and waste produced by operations. Our largest purchasing categories are consumable materials and machinery used in the cleaning sector, property services and laundries; followed by purchasing related to properties, IT and support services.





# Sustainability governance

## Management and guidance

The board decides Samhall's strategy, targets for sustainable value creation and associated policies. It is the board's responsibility to integrate sustainable enterprise into the company's business strategies and business development, as well as setting strategic targets for a sustainable enterprise in line with state ownership policy. The work with sustainable enterprise covers decisions about policy at board level and processes to identify, manage and follow up relevant areas. Based on the sector and markets the company is in, the board identifies and handles risks and business opportunities within the area of sustainable enterprise. The board is also responsible for the company following international guidelines regarding the environment, human rights, work conditions, anti-corruption and business ethics.

The board delegates to the CEO the running of the company in a way that promotes sustainable development in financial, social and environmental terms and reports back to the board and owner. In senior management, the director for Strategy & Development is responsible for the overall strategic sustainability programme. The sustainability manager is responsible for maintaining and developing further the company's sustainability work.

The company reports its sustainability work on a quarterly basis to the board and various sustainability issues are discussed at the board meetings.

The board and senior management have persons with experience of various sustainability areas. Sustainability is part of company introduction, as well as occupational training. Specialised competencies have also been introduced in certain functions, for example procurement. Samhall also has Expertcentrum to raise the level of knowledge about equality, functionality rights and accessibility.

There are no incentive programmes for Samhall's senior management, nor remuneration directly linked to climate-related factors.

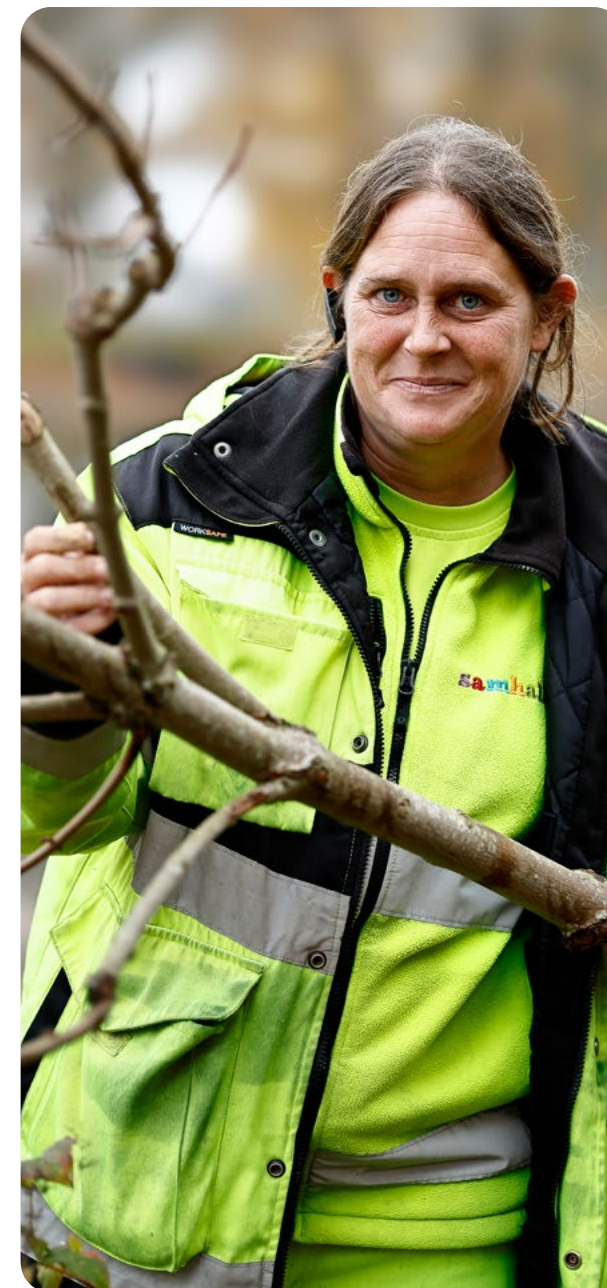
## Policies

Samhall's sustainability policy, employee policy and workplace environment policy, as approved by the board, are the overall governing documents on how Samhall is to work with sustainability. Samhall's policies apply to all employees, business activities and business relationships. Samhall's code of conduct for suppliers outlines the basis for Samhall's prerequisites and expectations throughout the supply chain. Samhall respects internationally recognised human rights, particularly the UN Convention on the Rights of Persons with Disabilities. Samhall supports the 10 principles of the UN's Global Compact, the UN's guiding principles for businesses and human rights, the OECD's guidelines for multinational companies, ILO's core conventions and Agenda 2030.

## Sustainability risks and process for due diligence

Evaluating sustainability risks is part of Samhall's risk process and handled by Samhall's risk committee. The most material risks are reported to the board. The audit committee has a specific responsibility to monitor the effectiveness of the company's internal control procedures, internal audits and risk management.

The management of various sustainability risks and Samhall's impact on people or the environment is covered by our management system and integrated into various processes. Risks and impacts in Samhall's supply chain are managed within the framework of the respective category's purchasing process; impact on the environment is evaluated and governed by the process for environmental assessments; risks and impact linked to discrimination and other abuses of human rights in our own operations are handled through the work with active initiatives; workplace environment risks are handled through the systematic workplace environment programme. Risk analyses, data and insights from the various processes provide the foundation for the materiality analysis. Points of view from stakeholders are part of the evaluation of Samhall's impact and the formulation of measures. Work has commenced on the further development of risk processes in 2024, as well as for due diligence.



# Stakeholder engagement

Samhall has a complex assignment and the work requires balanced trade-offs, with the variety of stakeholders placing different values on the results and activities. To survey and analyse our stakeholders' expectations is a prerequisite for achieving the company's targets and creating the greatest possible benefit. Stakeholder groups have been identified and defined: partly based on the various components of the state's societal assignment, partly from general conditions applicable to a service company. Samhall's most important stakeholders are employees, clients, the state as owner and financier, the Public Employment Service, suppliers and stakeholder organisations. In general, stakeholder groups have not changed in recent years, but the various significance of sub-groups within the main groups is monitored regularly in order to facilitate relevant dialogue.

The expectations of stakeholders are duly noted through stakeholder dialogue that takes place continually, both in formal and informal forums and in surveys of employees and clients. The following table lists our stakeholders, how viewpoints are noted and the input in terms of the materiality analysis.

The CEO is responsible for the company's stakeholder engagement and reports regularly to the board on the relevant topics and dialogue. For certain issues, the board, via the chairman, is also directly involved in stakeholder dialogue, such as in dialogue with the owner.

STAKEHOLDER CATEGORY	STAKEHOLDER VIEWPOINT MECHANISMS	AREAS OF IMPORTANCE IN THE MATERIALITY ANALYSIS
Employees	<ul style="list-style-type: none"><li>• Annual employee survey</li><li>• Regular workplace meetings</li><li>• Individual target and development dialogues</li><li>• User-centric development</li></ul>	<ul style="list-style-type: none"><li>• Samhall as an attractive employer</li><li>• A safe, secure and adapted workplace environment</li><li>• Opportunities for personal development</li></ul>
Union organisations	<ul style="list-style-type: none"><li>• Meetings with union organisations</li><li>• Central and local advisory councils and negotiations</li><li>• Central and local workplace environment committees</li></ul>	<ul style="list-style-type: none"><li>• Employees' working terms and conditions</li><li>• A safe, secure and adapted workplace environment</li><li>• Samhall's role in the labour market</li></ul>
Clients	<ul style="list-style-type: none"><li>• Client surveys</li><li>• Meetings and dialogue with clients</li><li>• Analysis of requirements in procurement contracts</li></ul>	<ul style="list-style-type: none"><li>• The quality of service to clients</li><li>• Contribute to reduce social exclusion for people far removed from the labour market</li><li>• A safe and secure workplace environment for Samhall employees</li><li>• Environmentally friendly services</li></ul>
The Swedish state as owner	<ul style="list-style-type: none"><li>• The state's ownership policy</li><li>• The state's instructions as owner</li><li>• Owner dialogue</li><li>• Inquiry directives</li></ul>	<ul style="list-style-type: none"><li>• Samhall's assignment and role in the labour market</li><li>• Safe and secure workplace environment</li><li>• Competitive neutrality</li></ul>
Parliamentary parties and elected officials	<ul style="list-style-type: none"><li>• Meetings with party representatives and the parliamentary committee on the labour market</li><li>• Analysis of motions and other public information</li></ul>	<ul style="list-style-type: none"><li>• Samhall's assignment and role in the labour market</li><li>• Safe and secure workplace environment</li><li>• Competitive neutrality</li></ul>
The Public Employment Service	<ul style="list-style-type: none"><li>• Central, regional and local collaborative meetings</li></ul>	<ul style="list-style-type: none"><li>• Samhall's assignment and role in the labour market</li></ul>
Stakeholder organisations	<ul style="list-style-type: none"><li>• Meetings with functionality rights organisations and others working with people with functional impairment</li><li>• Participation in the Council for Occupational Rehabilitation, Workability International and D-WISE Network</li><li>• Participation in trade organisations: the Swedish Textile Service Association, International Facility Management Association and Stådbranschen Sverige.</li></ul>	<ul style="list-style-type: none"><li>• Samhall's assignment and role in the labour market</li><li>• Safe and secure workplace environment</li><li>• Competitive neutrality</li></ul>
Business partners	<ul style="list-style-type: none"><li>• Dialogue with suppliers</li></ul>	<ul style="list-style-type: none"><li>• Quality of service</li><li>• Risks in the supply chain</li></ul>

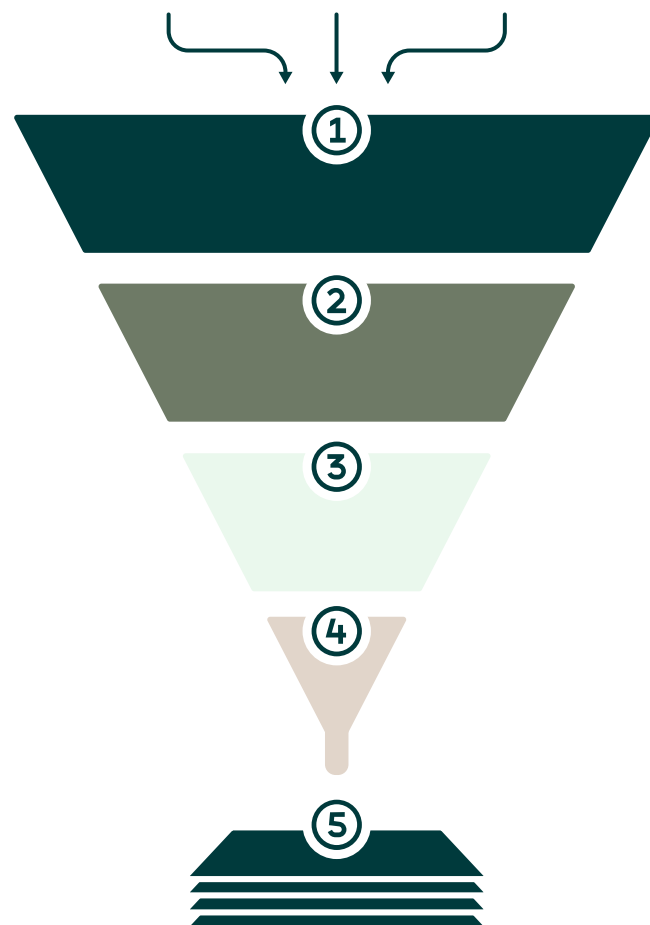


# Impacts, risks and opportunities

## Materiality analysis

### Process for double materiality analysis

The process for double materiality analysis is described in detail within the regulatory framework and provides the basis for determining the reporting requirements. Several sources are used to create an exhaustive list of topics that are then prioritised through the five steps to give the most material topics that can impact the company. The evaluation has been made by degree, scope and the difficulty of remediating any such impact. These have been categorised as actual or potential impacts, and for potential impacts a degree of probability has been assigned. Evaluation of risks and possibilities with financial impacts are conducted, based on the company's risk analysis, current affairs analysis, strategic background, external reviews and then validated through interviews or workshops with experts internally. Next year, this methodology will be refined further to comply with pending legal requirements. In brief, the process has five steps.



### Step 1

The first step establishes the context of the organisation, covering Samhall's assignment, operations, partners, regulatory framework and stakeholders.

### Step 2

The next step creates a long-list of relevant sustainability topics with an impact, risk or opportunity linked to Samhall, based on the areas defined in the Corporate Sustainability Reporting Directive (CSRD), identified by natural resources and social resources, previous sustainability reporting and interviews.

### Step 3

Evaluation of Samhall's actual and potential impacts on the environment, people, by degree, scope and the difficulty of remediation, including a degree of probability. This is based on environment data, employee data, incident reporting, supplier information, external review and scientific evidence on various sustainability aspects, as well as the perspective of stakeholders, such as employees' own evaluations on aspects of concern to them.

### Step 4

Thereafter, evaluation of risks and possibilities, which are related to the various sustainability topics and Samhall's dependence based on probabilities and financial impact. This is based on risk analysis, current affairs analysis in the strategic work, scenario analysis, external reviews, interviews and workshops. Evaluation of the financial effect has been assessed based on the need for investment, risk of increasing maintenance costs and decreasing/lost revenue in the short, medium and long term. Given the major uncertainties, the assessment is primarily qualitative in nature.

### Step 5

When the impact, risk or opportunity has an average value of 3 or more (1–5) from a financial or impact perspective, it is judged to be material and requires reporting and gets mapped against the requirements in ESRS standards and GRI.

# Samhall’s impacts, risks and opportunities

		Area	Positive or negative impact, risk or opportunity	Description
ENVIRONMENT				
E1	Climate	Climate impact	Negative impact	Samhall releases CO <sub>2</sub> in its own operations and through the value chain. The majority of emissions is in the value chain.
			Risk	Clients set increasingly higher requirements for services with a low climate impact and that Samhall, as a supplier, takes responsibility for its climate impact.
		Energy consumption	Negative impact	Samhall’s operations consume energy and have a climate impact: the largest comes from the fleet of vehicles and the use of electricity and heating at our own and rented premises. Laundries and industrial production are the most energy intensive.
E3	Water	Water consumption	Risk	Many clients for laundry and textile services have requirements for resource-effective water use in the laundries.
			Negative impact	Samhall’s laundries use significant volumes of water.
E5	Resource use and circular economy	Circular economy	Opportunity	Legislation and client requirements arising from the transition to a more resource-efficient economy can mean new business opportunities and jobs for Samhall employees.
SOCIAL				
S1	Our own employees	Inclusion of people with functional impairment	Positive impact	Samhall’s assignment is to create jobs for people with functional impairment who were previously shut out from the labour market. At Samhall, employees have the opportunity to develop their skills through work and get support to find a job in the regular labour market. When a person goes from unemployment to a job, great value is created for that employee, for clients and society in general. This is our most important contribution to sustainable development.
		Equal treatment and equal opportunity for all	Positive impact	Everybody is valued equally: a core value at Samhall. The company has a broad and diverse workforce available.
		Training and skills development	Positive impact	At Samhall, employees get the opportunity to develop their occupational skills and work capacity
		Health & Safety	Negative impact	Injuries and accidents at work have a negative impact on those affected and can, in the worst case, be fatal.
			Risk	A high degree of workplace accidents and faults in the workplace environment worsen the credibility of Samhall for employees, clients and society.
		Safe and secure conditions of employment	Positive impact	Employees in the labour market policy assignment have especially secure terms of employment and positions with particular requirements in regard to skills development.
S2	Workers in the value chain	Health and safety in the supply chain	Potential negative impact	Certain purchasing categories have known risks of unsafe workplace environments and unfair conditions of employment in the supply chain. Risks occur, above all, in the production of goods, such as work clothing, electronics and machinery.
		Human rights in the supply chain	Potential negative impact	Samhall, through its business connections, is linked to potential negative impacts in the supply chain in the form of human rights abuses, such as forced labour. Risk of negative impact mostly arises in the production of goods, such a work clothing, electronics and machinery.
GOVERNANCE				
G1	Governance	Business culture	Opportunity	A sound business culture improves opportunities for Samhall to achieve its targets and contributes to Samhall being regarded as a responsible and trustworthy supplier.
			Risk	Samhall’s state compensation for additional costs involves particular demands that pricing is not used to distort competition. Violations would have very negative effects for Samhall’s brand.
			Positive impact	Channels for whistle-blowers and protection from reprisals..



# Environment

Taking responsibility for our environmental impact is an important part of being a responsible company that creates value for society. Our environmental work is ISO 14001 certified and focuses on two areas: environmentally friendly services and climate-smart & resource-efficient operations. It is also a commercial opportunity to satisfy client needs and requirements that arise from the green transition.

## Contents

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<b>E3</b>	Water	61
<b>E5</b>	Circular economy	64



**CLIMATE**

# Climate

## Impacts, risks and opportunities

### Samhall's climate impact

The climate impact of our own operations comes from emissions from production vehicles, as well as energy consumption in rented premises where Samhall does not decide the electricity supplier. Emissions in the value chain primarily come from purchased goods and services, business travel, commuting and capital investments. However, emissions in the value chain are largely based on standard calculations and therefore not as reliable as those in our own operations.

### Climate-related risks

Overall, Samhall has analysed potential climate-related risks and opportunities based on two scenarios: Net Zero 2050 and Current Policies. The analysis shows that the risk of Samhall's operations being directly impacted by climate-related physical events is relatively small in the short term. On the other hand, Samhall's suppliers and material supply could be affected by extreme weather, for example. In the Current Policies scenario, the frequency and intensity of extreme weather events increases, including floods, especially along coastal regions.

This implies an increased risk for physical disruption in the supply chain. Such risk is expected to only increase in coming years, in pace with the accelerating rate of climate change. The cost of carbon emissions is expected to rise dramatically in the Net Zero 2050

scenario, leading to a rise in costs. Even if the direct effects are limited, the indirect impact upstream in the value chain is more significant, if we assume that emissions remain the same and the costs are transferred to Samhall. It is generally expected that rising awareness about climate change means that clients will make new demands on services supplied, as well as stakeholders also increasing their expectations concerning Samhall as an environmentally sustainable company.

### Scenarios used in the analysis:

#### Net Zero 2050

- Ambitious limitation measures to be introduced very soon
- Global net zero emissions of greenhouse gases by around 2050
- 50% chance of limiting global warming to under 1.5°C by the end of the century
- Relatively low physical risks, but high impact from the transition

#### Current Policies

- Limitation measures restricted to those already taken or communicated
- Emissions increase until 2080
- Global warming of about 3°C by the end of the century
- High physical risks, but less impact from the transition



## Impacts

- Operations give rise to CO<sub>2</sub> emissions from our own activities and through the value chain.
- Energy consumption from electricity, heating and fuel form the largest climate impact in our own operations.

## Risks & Opportunities

- An increasing number of clients have demands regarding climate and appreciate suppliers with ambitious climate policies.



**CLIMATE**

## Our direction and work process

### Our climate transition plan

Taking responsibility for our environmental impact and managing operations in line with the Paris Agreement is an important part of our strategic area: a responsible company creating value for society. Through our climate targets, which have been approved by the Science Based Target initiative, we demonstrate that we are serious about our climate work in our own operations and in the value chain. We have identified four key areas essential to the success of our climate transition and these have priority: vehicles, properties, purchasing and investments.

Samhall has previously worked mainly to reduce emissions from its own operations, including the electrification of its fleet of vehicles and reducing business travel. The transition to minimise emissions will require certain investments in recharging infrastructure, but these are not expected to necessitate major investments or operating costs. To better reflect Samhall's climate impact, we are now focused more on emissions in the value chain. Not only will this require much from us, but also our partners and suppliers. Since many emissions for goods are produced far down the supply chain in countries that largely depend on fossil energy production, the key to success also depends on the global energy transition.

### Policies and governance

The climate work is based on Samhall's sustainability policy that establishes the company's fundamental principles for environmental sustainability, including a reduction of impact on the climate, the use of renewable energy and energy efficiency. The sustainability policy also specifies various guidelines for business travel and production vehicles. Samhall's operations are ISO 14001 certified and the environmental work is integrated into the company's management system.

The central sustainability facility has overall responsibility for governance and follow-up of the climate work. The work is embedded in Samhall's company strategy and covered by the target area, a responsible company creating value for society, and concretised by four action plans. Regarding the fleet, action plans by district to decrease fleet emissions are also included. Quarterly reporting of the work is made to the board and senior management.

Samhall currently has no plans to utilise climate compensation measures or technologies for carbon capture and does not use internal systems for carbon pricing.

*Through our climate targets, approved by the Science Based Target initiative, we demonstrate that we are serious about our climate work in our own operations and in the value chain.*



CLIMATE

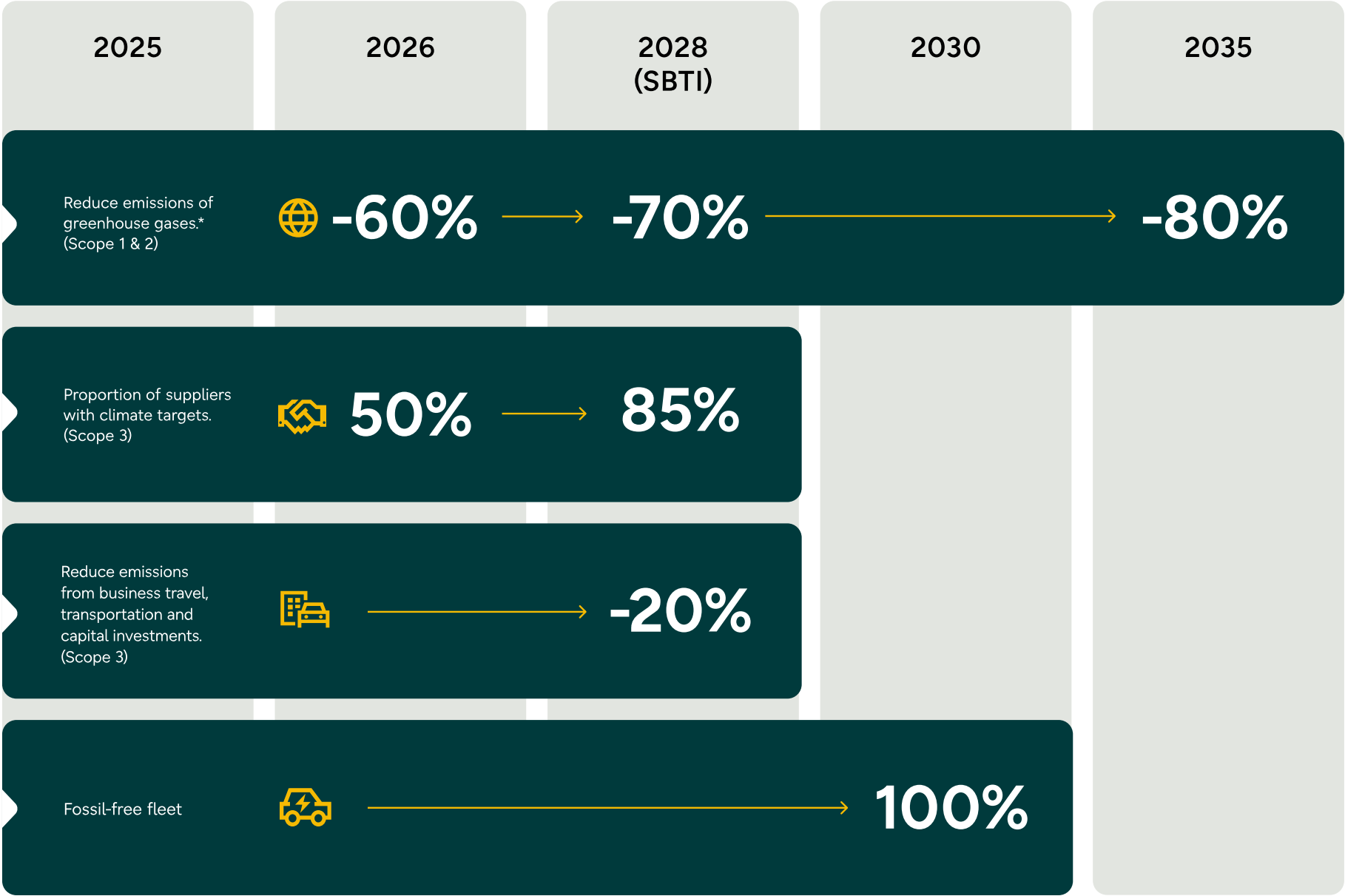
Our climate targets

Samhall's long-term climate targets are to decrease emissions from our own operations by 80% in 2035 compared to 2021, with a sub-target to decrease emissions by 70% in 2028. 85% of emissions from Samhall's purchased goods and services, as well as capital goods, must come from suppliers with science-based climate targets and other indirect emissions must decrease by 20%.

Samhall also aims to have a fossil-free fleet of vehicles by 2030.



BASE YEAR 2021



\* Increase/decrease compared to base year 2021

**CLIMATE**

# Initiatives



## Climate targets approved by SBTi

In May 2024, Samhall's near-term climate targets until 2028 were approved by the Science Based Targets initiative, which means they are considered in line with the Paris Agreement's 1.5°C target.

## Transition of the fleet continues

Samhall has in recent years focused on transitioning its fleet to electric vehicles. The long-term aim is to switch completely to electric, but during the transition period the use of biofuel is necessary to keep emissions down.

This year the proportion of electric vehicles increased from 20% to 34% and the share of fossil-free fuel increased from 69% to 71% of all refuelling. Despite the reduction of cleaner mandatory fuel compositions, emissions from our fleet decreased over the year. In certain geographical areas, as well as specific types of vehicles, there are limited possibilities to convert to electrical only. For these, biofuel is the primary alternative, at least until technological progress has come further. Ongoing work to optimise the use of vehicles will also be critical, from both an environmental and financial perspective.

## Energy in our own and rented premises

To reduce carbon emissions from our own properties and premises where Samhall determines the electricity contract, we prioritise the purchase of renewable electricity from a guaranteed origin. However, in some rental agreements, it is the property owner who chooses the contract. Work continues on identifying which type of electricity contract is used, in order to make fossil-free energy a prerequisite demand in future.

Samhall also works with energy efficiency measures based on the regular monitoring of energy consumption. A priority in coming years will be to make our laundries energy efficient, as we also strive to meet Swedish Ecolabel criteria for cleaning and textile services.



## Highlights and setbacks

- Climate targets approved by Science Based Targets initiative.
- Increased electrification and use of biofuel.
- Dirtier mandatory fuel compositions have made it harder to decrease emissions.

## Purchasing and investments

In 2024, work prioritised the assessment of suppliers' climate policies, aiming to encourage them to set their own emission targets in line with the Paris Agreement's 1.5°C target. Suppliers who have established scientific targets or who commit to do so will be preferred procurement partners. The proportion of suppliers with science-based climate targets has risen from 5% to 24%.

This year, data about emissions from investments were improved due to access to fund companies' own emission calculations. This means emissions from capital investments are now a significantly smaller proportion of total emissions.



CLIMATE

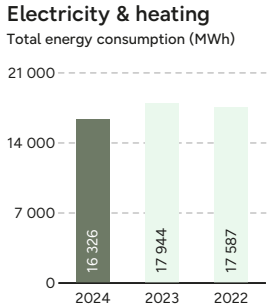
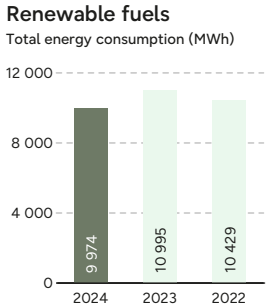
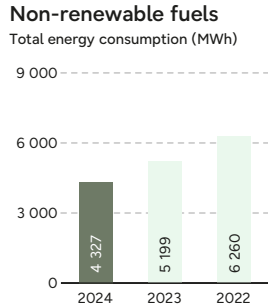
Indicators

Energy consumption and mix

Samhall's energy consumption mainly derives from the use of vehicles, as well as electricity and the heating of premises. The number of own properties has steadily decreased in recent years and almost all operations are run in rented spaces or at the client's workplace.

Laundries are the most energy-intensive operating segment. Laundry and textile services are expected to grow in coming years, which will only increase energy consumption. At the same time, initiatives are planned to make the laundries more efficient.

Total energy consumption (MWh)	2024	2023	2022
Non-renewable fuels	4 327	5 199	6 260
Renewable fuels	9 974	10 995	10 429
Electricity & heating	16 326	17 944	17 587
Total	30 628	34 137	34 276



CLIMATE

Emissions of greenhouse gases

During the year, scope 1 emissions continued to decrease due to the fleet transition; Samhall is well in line with the target. Scope 2 emissions decreased compared to the previous year, but remain above the intended emission trajectory. However, we see that better data significantly improves emission reporting and a large proportion of property owners have green energy contracts. Scope 3 emissions are significantly lower than the year before. The biggest change occurred in the investment segment. This is due to access to the funds’ own, more detailed calculations instead of the standard figures used previously. Data for 2022 and 2023 have been recalculated, but we are missing data for base year 2021, which makes comparisons misleading. Work continues to recalculate 2021 and evaluate how this affects the targets. Purchased goods and services, as well as capital goods, decreased due to lower costs and the updating of emission factors by the National Agency for Public Procurement for 2024. Business travel decreased due to less use of own vehicles for work.

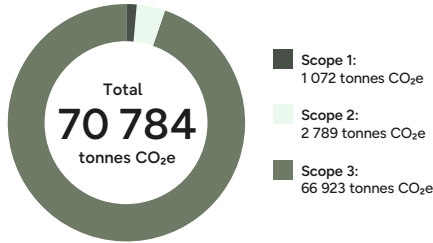
	2021 (Base year)	2022	2023	2024	Increase/ Decrease %	Year (sub-targets and target)		
						2026	2028	2035
Scope 1								
Total scope 1, tonnes CO <sub>2</sub> e	2 155	1 443	1 281	1 072	-50%	-60%	-70%	-80%
Scope 2								
Location-based, scope 2, tonnes CO <sub>2</sub> e	1 452	1 429	1 534	1 334	-8%	-	-	-
Market-based, scope 2, tonnes CO <sub>2</sub> e	2 428	2 426	2 975	2 789	15%	-60%	-70%	-80%
Scope 3								
Total indirect emissions, scope 3, tonnes CO <sub>2</sub> e	81 520	71 344	76 139	66 923	-18%	-	-20%	-
Purchased goods and services	40 790	44 264	47 870	40 116	-2%	-	85% <sup>1)</sup>	-
Capital goods	4 765	2 552	2 952	1 404	-71%	-	-20%	-
Fuel and energy-related emissions	1 228	989	1 104	933	-24%	-	-20%	-
Upstream transportation	370	346	261	200	-46%	-	-20%	-
Waste	25	25	24	21	-18%	-	-20%	-
Business travel	768	733	699	581	-24%	-	-20%	-
Commuting	19 672	19 887	20 080	19 932	1%	-	-	-
Investments	13 901	2 548	3 149	3 737	-73%	-	-20%	-
Total emissions, tonnes CO <sub>2</sub> e market-based	86 102	75 214	80 395	70 784	-18%	-	-	-
Total emissions, location-based, scope 2, tonnes CO <sub>2</sub> e	85 126	74 217	78 953	69 329	-19%	-	-	-

<sup>1)</sup> 85% of Samhall's purchasing and capital goods must come from suppliers with climate targets in line with scientific principles.

GHG intensity per net income	2022	2023	2024	Increase / Decrease %
<b>Greenhouse gas intensity per net income</b>				
Total emissions, location-based per net income	8.48	9.08	6.30	-26%
Total emissions, market-based per net income	8.57	9.22	6.43	-25%

Suppliers with science-based climate targets	Number	Share of total spend
2024	103	24%

Proportion of emissions per scope





CLIMATE

Methodology and reporting principles for climate calculations

SSamhall reports emissions according to the Greenhouse Gas protocol, scope 1–3, with 2021 as a base year and operational control as the basis for consolidation.

Samhall works to the following guidelines:

- **Completeness** – All emission-generating activities within the defined scope must be calculated. Samhall always strives to make scope 3 as complete and inclusive as possible.
- **Relevance** – No activity should be omitted once it is judged to be relevant. If emissions cannot be reported, it must be clearly noted.
- **Exactitude** – Calculations with the aid of company and product-specific data must be used as much as possible. Standard and economic data should be avoided.
- **Transparency** – Limitations, assumptions, methodology and data sources must be documented clearly.
- **Comparability** – Consistent methodology over time is used to enable possible comparisons across time. Exceptions must be clearly noted.
- **Scope 1:** The calculation methods used for all emission activities in scope 1 are exact calculations and fuel-based methods.

- **Scope 2:** Reporting covers both market- and location-based calculation methods. For market-based emissions, supplier-specific calculation methods are used where own contracts exist. Other emissions are standardised, based on the area of the premises and using the emission factor for the Nordic residual mix. Location-based emissions are calculated based on Sweden's average emission factors.
- **Scope 3:** Emissions in the categories purchased goods and services, and capital goods, are based on spend. Fuel and energy-related activities are based on data from scope 1 and 2. Emissions in the categories upstream transportation, and waste, are calculated from supplier data and spend. Business travel is based on data reported by travel agencies and travel expenses. Emissions in the commuting category are estimates based on the number of employees, as well

as assumptions regarding travel habits and remote working. Investments are calculated on the value of holdings at year-end. Emissions in the remaining scope 3 categories have been considered immaterial and therefore have not been reported. Estimates of scope 3 emissions are associated with inherent uncertainty due to limited access to, or imprecision of, primary data and therefore the reported figures cannot be regarded as exact measurements.

Calculation basis for climate reporting 2024	Methodology	Source for emission factors
Scope 1		
Burning fuel oil	Exact calculation. Amount of refuelling and type of oil as reported by property owners.	Energy companies
Own vehicles in service	Fuel-based method. Data from accounting systems regarding no. litres refuelled per year and vehicle.	Swedish Energy Agency, Swedish Transport Administration
Leakage of refrigerant	Exact calculation. Amount of refilling and type of refrigerant used, as reported through periodic leak detection.	Svenska Kyl & Värmepumpsföreningen
Scope 2		
Electricity	Supplier-specific calculation where own contracts exist. Other premises use standardised calculations.	Vattenfall, Swedish Energy Markets Inspectorate, IVL
District heating	Supplier-specific calculation. Data from invoices. Other premises use standardised calculations.	Energy companies
District cooling		
Scope 3		
Purchased goods and services	Spend-based methodology. Costs for goods and services retrieved from the accounting system.	The National Agency for Public Procurement
Capital goods	Cost-based methodology. Costs of major investments. Information retrieved from the accounting system.	The National Agency for Public Procurement
Energy and fuel-related emissions	Hybrid methodology. Calculation based on scope 1 and 2 data.	Energy companies, Swedish Energy Agency, Swedish Transport Administration, Vattenfall, Swedish Energy Markets Inspectorate
Upstream transportation	Supplier-specific and cost-based methodology.	PostNord, Schenker, DHL, The National Agency for Public Procurement
Waste	Supplier-specific methodology. Calculation per fraction of waste.	Greenhouse gas reporting: conversion factors 2022, Swedish Recycling Industry Association
Business travel	Distance-based methodology. Based on data from travel suppliers and data from the travel reporting system.	Hertz, OKq8, Bcd Travel, SJ
Commuting	Distance-based methodology. Standardised calculation based on the no. employees in various categories and their assumed travel patterns.	Swedish Transport Administration
Investments	Supplier-specific and standardised methodology. Calculated on the value of holdings at year-end by PCAF methodology.	Storebrand, Handelsbanken, GHG Protocol, Financed Emissions, Swedwatch

WATER

# Water consumption

## Impact, risks and opportunities

In recent years, Samhall's laundry and textile services have grown and added a number of new laundries. Water is a crucial resource for laundry operations, which are relatively water intensive. Considering none of the laundries are located in areas with water shortages and are connected to municipal water and sewerage networks, then the environmental impact of this water consumption is limited. However, water use is linked to energy consumption in the laundries. In recent years, client requirements for saving energy and water have increased and therefore this is an important and competitive area.

The laundries also release waste water; even though this involves a slightly negative impact, the levels are low and in keeping with the limits set by each respective municipality. Waste water from laundries is regularly

tested through our own control programme. Currently, the laundries mostly handle light workwear and commercial washing, which in general does not produce significant emissions. The laundry in Jokkmokk is equipped with its own water treatment plant to enable the washing of heavier work clothes. Seen from a longer perspective, we might expect limits to be lowered and new requirements introduced. Therefore, this is an area that Samhall needs to monitor continually and assess possibilities to reduce emissions to the municipal water treatment plants. But currently, this is not considered essential in reporting terms.

Even though Samhall uses water in other operations, it is not the same volume, and therefore does not have the same environmental impact or financial risks as the laundries and so is not part of the reporting.



### Impact

→ Laundries consume significant volumes of water.

### Risks & Opportunities

→ Increasing client requirements regarding water consumption.



**WATER**

**Policies and governance**

Samhall's operations are ISO 14001 certified and integrated into the company's management system: our way of working. Our sustainability policy provides the basis for Samhall's approach in managing environmental issues. According to this policy, all resources, including water, must be utilised better by promoting circular business models, as well as efficiency processes, recycling and reuse, and also the limitation of waste, including waste water. Environmental aspects are analysed annually to identify material factors, which then provide the foundation for establishing targets and governance in the form of processes, guidelines and routines. Environmental matters are part of the training for various occupational roles. The Sustainability facility is responsible for the systematic environmental work and the Product facility is responsible for Samhall's services being designed and developed to reduce environmental impact.

**Initiatives**

Reducing water consumption in Samhall's laundries is a prioritised area in our efforts to become more resource efficient and reduce the environmental impact of our laundry and textiles services, as also stated in our growth strategy.

Water consumption is measured and monitored regularly. This allows efficiency processes, such as optimising the washing process, choice of equipment and use of other technical solutions. Samhall's testing has included Mimby, a sustainable and innovative laundry solution that reduces many of the environmental effects of washing, by reducing the water and energy consumption of washing machines, as well as filtering out microplastics.



**Our water targets**

Samhall strives to reduce water consumption per kg of laundry, in line with Nordic Swan Ecolabel criteria. However, since measurement and reporting are relatively new in some laundries, we cannot yet set a definite target. Next year will see the introduction of targets.



WATER



In 2024, major efforts were made to secure better measurement and reporting of water and energy consumption in laundries, so that each laundry provides reliable figures on which to base efficiency processes. Work continues to introduce digital meters that simplify and improve measurement quality. Work processes were also developed further this year aiming to optimise the washing process and have been introduced in nine laundries. Similarly, tools for laundry planning and follow-up have been

developed and training conducted with the respective laundries. Due to increased laundry volumes at several laundries, conditions have improved for more efficient water consumption. Measures that have proved effective include good production planning and a proper degree of loading in the machines. A limiting factor is that certain clients, mostly for commercial washing, insist on separate washing, which means machines cannot be optimally filled.

Indicators

Water consumption in laundries

This is the first year that water consumption has been reported. No comparative data is available.

Water consumption	m³
2024	68 618

Calculation method

Samhall runs over 20 laundries; some are small facilities handling limited amounts of laundry. The majority of laundries measure and report water consumption on a monthly basis by reading the water meters. Aggregated and compiled data forms a report. Only those laundries reporting complete and verified data are included in the yearly summary of water consumption. Work continues to introduce reporting procedures for the smaller laundries to enable a complete overview, as well as installing digital meters to improve data reliability.





CIRCULAR ECONOMY

# Circular economy as a business opportunity

## Impacts, risks and opportunities

The transition to a resource-efficient society with low carbon emissions is expected to increase demands on producers. Legislatures, particularly in the EU, have introduced, or plan to introduce, stricter regulations on products, producer liability, recycling and reuse. In conjunction, there is a growing need to evolve current services and create completely new ones, and this is where Samhall can help in the transition. The environmental performance of services is an important part of our clients' evaluations and environment requirements are constantly rising. Our company strategy identifies the circular economy as an opportunity to create vital

work for Samhall's employees, above all in the slightly longer term. Clients of our laundry and textile services most clearly ask for solutions that both reduce resource use and increase the recycling of discarded textiles. Within the company, we also work to raise resource effectiveness and reduce waste as part of our efforts to work towards continual improvement in diminishing our climate and environmental impact. However, because Samhall is primarily a service producing company, this area is not currently considered essential in reporting terms.



## Risks & Opportunities

- Potential business opportunities driven by demand for better resource effectiveness and the green transition.



## CIRCULAR ECONOMY

### Policies and governance

The development of services in the circular economy is a designated focus area of Samhall's growth strategy. That means we seek business opportunities offered by the transition to a circular economy. The Strategy and Development facility is responsible for the development of existing services, analysis and production of new services in collaboration with the operations and sales organisation, which identifies new business opportunities. The development of new circular services is largely about building on the skills that already exist in the company through our current services and occupational roles, for example in cleaning, laundry and warehouse work.

Our current services already focus on minimising environmental impact and increasing resource efficiency as stated in our sustainability policy. Operations are ISO 14001 certified and environmental aspects linked to services are analysed annually to identify material factors, which then are the foundation for establishing the development work. Environmental matters are part of the training for various occupational roles. Samhall's cleaning services and floor care are Nordic Swan Ecolabel approved. Samhall's laundry in Malmö is also certified by the Nordic Swan Ecolabel and work continues for more laundries to follow after. Environmental aspects related to services are followed up on a monthly or quarterly basis.



### Our target for the circular economy

Samhall's aim is to develop competitive services that meet client needs and create more jobs that develop the skills of our employees. Currently, there is no definite target that reflects the development of services for the circular economy.



**CIRCULAR ECONOMY****Initiatives****Laundry and textile services**

Samhall's textile service includes services such as garment repair. During the year, we also helped clients to manage their worn out work clothing and raise the level of reuse and recycling.

In 2024, together with Fristads, Samhall developed a joint work process to manage Fristads' new Reuse service, which allows clients to send worn out work clothing for inspection and sorting. Garments that are suitable for reuse, once they are washed, freshened up and possibly repaired, can then be sent to new users,

while those items that are too worn out can be sorted for recycling. All with a high degree of traceability and feedback to the client, which allows measureable benefits from a sustainability perspective.

A new requirement comes into force on 1 January 2025 regarding the collection and separation of textile waste. Both households and businesses must sort textile waste such as clothing, home textiles, bags and accessories. Samhall is preparing itself to manage its own waste and be of help to clients through our laundry and textile services.

**Circular packaging solutions**

EU directive 2015/720 aims to reduce the consumption of single-use plastic bags and indirectly encourage multi-use alternatives. During 2023/24, Samhall participated in Gordon Delivery's pilot project, along with others, including Coop, to develop a scalable solution to minimise the use of paper and cardboard packaging for home deliveries of food. These are replaced by a circular solution where the packaging is returned, washed and made ready for a new delivery. In 2025, the pilot project will continue, but directed at food delivery in the public sector.

**Less food waste in grocery stores**

Since 1 January 2024, waste from grocery stores must be sorted separately from packaging as a way to increase the amount of material recycling from packaging, as well as the reuse of food waste to make biogas. During the year, Samhall participated in pilot tests for manually separating food waste from packaging. Several clients asked us during the year for help with material sorting as part of their efforts to send cleaner waste for recycling and the ultimate aim of achieving "zero waste".

**Good chemical handling**

Samhall gives great attention to the proper handling of chemicals. In cleaning, laundry and property services, various types of detergents and cleaning products are used. To a high degree, we use environmentally approved products and continually work to replace harmful chemicals with alternatives that are more environmentally friendly and healthier. A record of chemicals, safety instruction sheets and risk assessments should all be available in workplaces where chemicals are handled. Samhall also uses chemical-free cleaning methods and works to replace traditional detergents with alternatives and more environmentally friendly cleaning methods and cleaning agents, including alkaline water, on a greater scale.



# Social sustainability

Samhall's strongest contribution to sustainable development is the creation of meaningful work for people with functional impairment. For Samhall, social sustainability is about providing a safe and secure workplace environment, as well as creating a more inclusive working life: in our own operations and in society in general.

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**INCLUSION OF PEOPLE WITH FUNCTIONAL IMPAIRMENT**

# Inclusion of people with functional impairment

## Impacts, risks and opportunities

Samhall's assignment is to create meaningful work that develops the skills of people with functional impairment. Through our work assignments, people who were previously shut out from the labour market have an opportunity to develop their skills and participate in a real job. The exclusion of people with functional impairment is a reality of the labour market. Unemployment is high and more than one in three persons say they have experienced discrimination. Prejudices, a lack of understanding and excluding structures in society regarding functional impairment are barriers to Samhall in terms of both doing business and our employees' opportunity to find work outside Samhall. Combating social exclusion and aiding the inclusion of people with functional impairment in the labour market is Samhall's most important contribution to sustainable development.

Samhall offers especially secure terms of employment in two types of position: sheltered work and wage subsidy for employees under development (WED). For employees in Samhall's labour market policy assignment the opportunity for work training and skills development is absolutely crucial in being able to find a new job outside Samhall. Strong skills and working capacity are also prerequisites in meeting clients' requirements and delivering high-quality services. For many clients, Samhall's assignment also provides an opportunity to contribute to a more inclusive society and add value.



## Impacts

- The inclusion of people with functional impairment in the labour market is Samhall's most important contribution to sustainable development. Through our work assignments, people who were previously shut out from the labour market have an opportunity to develop their skills in a real job.
- Access to work training and skills development contribute to an employee's personal development and opportunity of being able to find a new job outside Samhall.
- Samhall's special types of employment provide security and protected conditions of employment.

## Risks & Opportunities

- Prejudices and a lack of understanding about people with functional impairment are barriers in terms of both doing business and our employees' opportunities.
- The opportunity to take social responsibility and contribute to a more inclusive society provides added value for clients.



**INCLUSION OF PEOPLE WITH FUNCTIONAL IMPAIRMENT**

**Our social targets**

Samhall's entire operations revolve around the social targets that are the foundation of Samhall's specific societal assignment. Results here indicate to what degree Samhall has successfully created meaningful work that develops the skills of people with functional impairment. This is complemented by the board's strategic targets for sustainable value creation, which measure employee development. Samhall also establishes annual targets for reducing accidents at work and absences due to illness, together with union organisations in the central workplace environment committee. Compiled to the right are Samhall's most important social targets and indicators concerning employees. For further information about our targets, see also pages 21–23.



Scope and targets of the assignment, set by the state as owner and the annual general meeting	Result 2024
32.84 million wage hours of sheltered work	32.87
2.99 million wage hours of WED	2.91
>50% referred from prioritised groups	56%
At least 1 500 people to a new job (transitions)	1 294
Increase proportion of women making transitions (>35%)	32%
Degree of utilisation >95%	97%
Engagement index >70	69
Workplace environment index >80	79

Board's target for sustainable value creation	Result 2024
Index for employee development – no target for 2024	60

Operational targets set by the company	Result 2024
<16 work-related injuries causing absence / 1 000 employees	21.6
Raise incident reporting to at least 1.15 incidents per work-related injury	1.10
Decrease absences due to illness	
<16.7% for referred employees	16.6%
<3.5% for directly employed professionals	4.0%



**TRAINING AND SKILLS DEVELOPMENT****Policies and governance**

Samhall's assignment is to create development through work. Our employees are given the opportunity to strengthen their work skills based on their individual circumstances and ability to eventually get a job outside Samhall. This occurs through matching and development in specific occupational roles; read more on page 31. The development journey is different for various employees, but the process is the same. The target and development dialogue between employee and manager sets concrete goals for the position and plans activities and follow-up. An important part of employee development is the opportunity to try new work outside Samhall. As part of preparing for a new job, Samhall offers the employee a transition traineeship.

For positions with wage subsidy, at least 25% of working time must be allocated to various development activities, for example training.

Skills development and training are essential areas in the target area called Jobs & development for all. The HR organisation has the overall responsibility for governance and follow-up of skills development and training operations. Within the HR organisation is the Samhall school which provides the training programmes in Samhall's 25 occupational roles. Each role has a number of training steps. The range of courses supports employees during their entire journey with Samhall: from introduction and occupational training to preparing for a transition.

**Initiatives****Increased focus on employee development**

In 2024, much focus was on reviewing roles and work processes in order to provide more time and resources for employee development and ensure a good workplace environment. The changes now being implemented include greater availability of managers and a new system of working that is closer to fulfilling targets and performance evaluations.

Also during the year, new ways of working and digital support were developed for introduction and work adaptation, to secure that employees always receive an adequate introduction and the work adaptations are satisfactory and documented.

One of the most tangible changes in 2024 was the recruitment of more than 70 new leaders in areas with the greatest need of reinforcement. These appointments are an important step in ensuring first-line managers get the support that is needed to prioritise employee development. At the same time, other support roles have been introduced, including specialists in rehabilitation and training, aiming to provide some relief for managers and further support for employees.

Autumn 2024 saw a comprehensive reboarding of current managers. The aim of these initiatives is to strengthen a manager's understanding of his or her role and provide the tools needed to manage their working day.

**Targets for employee development**

The index for employee development is a strategic target for sustainable value creation set by the board. The index measures employee development in terms of three different criteria: basic training, occupational skills and work experience. The long-term target is to reach 65% in 2026. In 2024, Samhall's index for employee development was 60%. Developments have surpassed the previously set targets, due to good efforts in reporting data in the system support tools.





TRAINING AND SKILLS DEVELOPMENT

Indicators

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

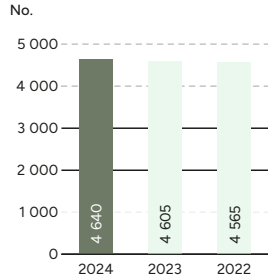
<sup>1)</sup> Only employees in sheltered work.

Average training time hours/employee <sup>2)</sup>	2024	2023
Employees in sheltered work	47	32
Employees in WED	299	282

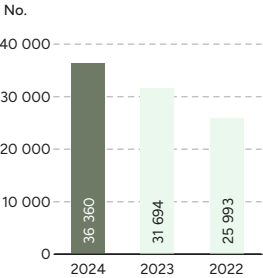
<sup>2)</sup> Only total data available, no gender breakdown. No data for professional employees.

Transition traineeship hours/employee	Women	Men
Employees in sheltered work	9	14
Employees in WED	87	96

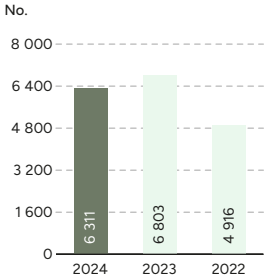
Teacher-led courses provided



Students in teacher-led courses



E-courses provided



## **EQUAL RIGHTS AND OPPORTUNITIES**

### **Policies and governance**

The equal value of everybody is one of Samhall's most important core values. Samhall's leadership vision stands on this foundational value. Within Samhall, there is a unique diversity of differences. Work on equality and inclusion is self-evident, if we are to succeed in levelling conditions for everyone and providing everybody with the same opportunities to find value through work.

Samhall has a clear policy of zero tolerance concerning discrimination and harassment covering all forms of discrimination. Employee policy states that Samhall must promote equal rights and opportunities regardless of functional impairment, gender, transgender identity or expression, sexual orientation, ethnic affiliation, religion/other faith or age, as well as combating discrimination on such grounds. There are also specific guidelines regarding how the work against discrimination and harassment is to be conducted, as well as which actions to take, if someone experiences discrimination or harassment. From a human rights perspective, the rights of people with functional impairment are particularly important.

Samhall's diversity and equality committee works systematically with active measures. The committee collaborates around four steps that are included in these active measures:

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

The work covers all seven grounds of discrimination and includes three particular tasks: prevent harassment and reprisals, create equal gender distribution and monitor unwarranted differences in wages.

Samhall recognises and combats conditions in the workplace environment that can give rise to discrimination via:

- The employee survey with consequent analysis and action plan
- The work on equal wages
- The work on Samhall's core values and leadership vision
- Workplace environment dialogue during workplace meetings
- Target and development dialogues
- Managers being aware of employee interactions
- Training for managers

*Work on equality and inclusion is self-evident, if we are to succeed in levelling conditions for everyone and providing everybody with the same opportunities to find value through work.*





**EQUAL RIGHTS AND OPPORTUNITIES**

**Initiatives**



**Boost in expertise**

In 2024, Samhall established a central unit to work with equality and inclusion, as well as functionality rights and digital accessibility, and recruited a specialist in functionality rights. The unit is called Expertcentrum, aiming to boost expertise in these areas. To raise knowledge externally, Expertcentrum's specialists have given talks at municipalities, stakeholder organisations and authorities. Our specialists have also participated in the media to share their knowledge.

**Active measures**

To strengthen the work with active measures, the work process and forms of collaboration with the union representatives was developed and further formalised during the year. The risk analysis revealed several areas that needed reinforcement. Such measures will continue to be actualised next year. All first-line managers at Samhall, roughly 900 of them, were given basic training in discrimination law, in addition to the preventive work and active measures.

During the year, Samhall had one case lodged with the Equality Ombudsman. No criticism of Samhall was raised by EO in this matter.

Samhall has not paid any damages or fines as a consequence of discrimination. There are no reported instances of serious human rights violations within the company.

**Focus on accessibility**

Aiming to increase digital participation in the workplace, an open employee portal was launched. Portalen contains training material which will lead to increased digital learning, expert articles about the workplace environment and the working day, as well as information from and about Samhall. The content is clearly written and all videos have sign-language interpretation.

Samhall has determined the general principles of digital accessibility. These principles state that Samhall, both in the day-to-day work and in the long term, should strive for digital inclusion and accessibility. That includes:

- prioritising a universal design
- ensuring early testing with users
- developing our own services and content, to follow and exceed, where necessary, current legislation and standards
- requiring suppliers (when negotiating and renewing contracts) to comply to minimum levels, at least, regarding legislation and standards



To improve accessibility for all employees, an accessibility review was made of the employee survey. This led to several measures for better digital accessibility, mainly cognitive, in this year's survey. Also in 2024, a technical accessibility review was conducted, with a focus on legal requirements, prior to 2025's employee survey.

Work commenced on surveying the physical accessibility of Samhall's own premises. This work will be expanded in 2025 and the results presented in next year's report.

In 2025, a new inclusivity index will be introduced and a new accessibility index. These new indexes will support target formulation and measure developments within the area of equality and inclusion.

**HEALTH AND SAFETY**

# Health and safety

## Impact, risks and opportunities

Employee health and safety at work has the highest priority for Samhall. Health and safety at work has great importance for the wellbeing of employees and the opportunity to develop their skills through work. The majority of all employees have a functional impairment causing reduced working capacity. This places great demands on Samhall to provide accessibility and adapt the work to help prevent injuries and illness, as well as rehabilitation. The greatest risk for

our employees is slipping and falling. Many employees referred to the company have a limited knowledge of Swedish, which can pose a risk from a workplace environment perspective. All stakeholder groups have mentioned the workplace environment as a very important area, and requirements from clients are increasing too, for example regarding workplace environment certification.



### Impact

- Employees affected by workplace accidents and exposed to potential workplace risks.

### Risks & Opportunities

- For Samhall, there is a greater risk of accidents for its employees, than for other companies, and a greater need for adaptations in the workplace.
- Failings in the workplace environment diminish confidence in Samhall among employees, clients and other stakeholders.



HEALTH AND SAFETY

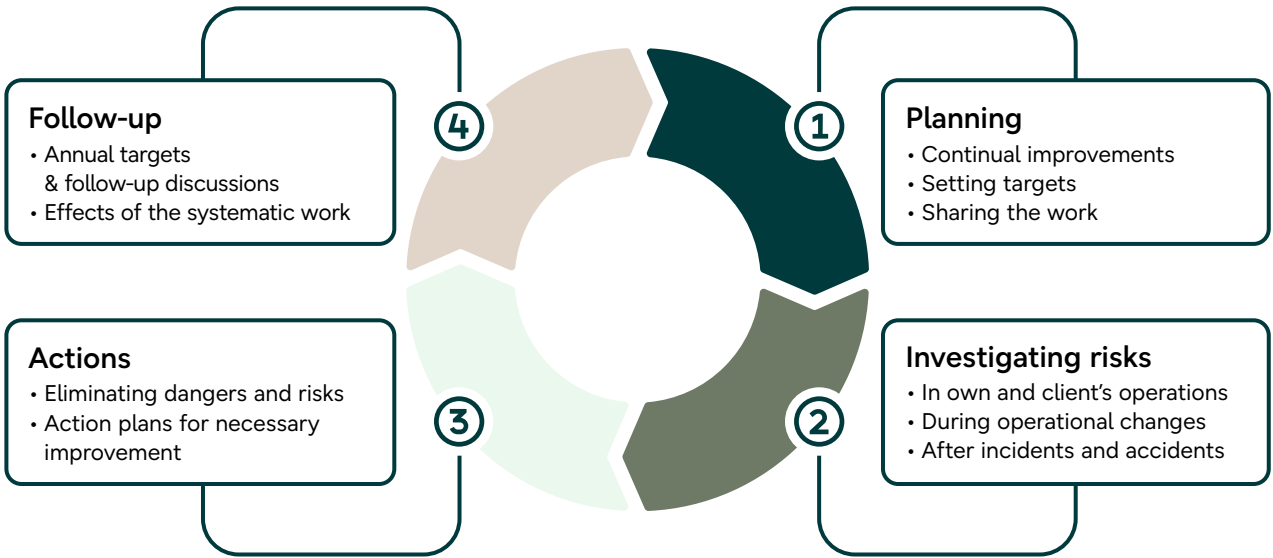
Policies and governance

All Samhall employees and trainees are covered by the systematic workplace environment programme with a vision of zero occupational injuries and illnesses.

Samhall’s systematic workplace environment programme is based on our workplace environment policy and workplace environment process which are included in Samhall’s management system: our way of working.

In HR, central units support implementation, secure handling and a consistent approach throughout the entire company.

At company level, workplace environment issues are handled by the central workplace environment committee, where the overall workplace environment programme is planned and followed up. Locally, workplace environment issues are handled by local workplace environment committees covering at least district level. The systematic workplace environment programme is followed up by local workplace environment committees. Areas of improvement are described in the action plan for the workplace environment for the coming year. Follow-up also occurs through the employee survey, workplace environment rounds and internal reviews; what we call improvement days.



Health and safety targets

Samhall has a vision of zero occupational injuries and illnesses. Each year, targets are established by the central workplace environment committee. Senior management and the board regularly follow a number of indicators covering workplace environment and health.

Target 2024	Result 2024
Workplace environment index >80	79
<16 occupational injuries causing absence / 1 000 employees	21.6
Increase reported incidents	1,10
to at least 1.15 incidents per occupational injury	1.10
Decrease absences due to illness	
<16.7% for referred employees	16.6%
<3.5% for professional employees	4.0%

These indicators show that the workplace environment index, occupational injuries causing absence, reported incidents and absences due to illness have not attained their targets. This is taken very seriously and efforts will continue to create safe and secure workplace environments. A positive development was an improvement in the workplace environment index compared to the previous year.



**HEALTH AND SAFETY****Initiatives****Strong systematic workplace environment programme**

During the year, the emphasis was on strengthening the systematic workplace environment programme through clearer guidelines, routines and supporting documentation. These initiatives come against the background of a major analysis made in 2022 that showed the need to remain focused on areas such as know-how, training and information in the workplace environment.

Samhall is implementing a comprehensive change process to improve conditions for first-line managers and to focus better on employee development and the workplace environment. It involves organisational changes, new roles and responsibilities, as well as new systems and a change in our way of working.

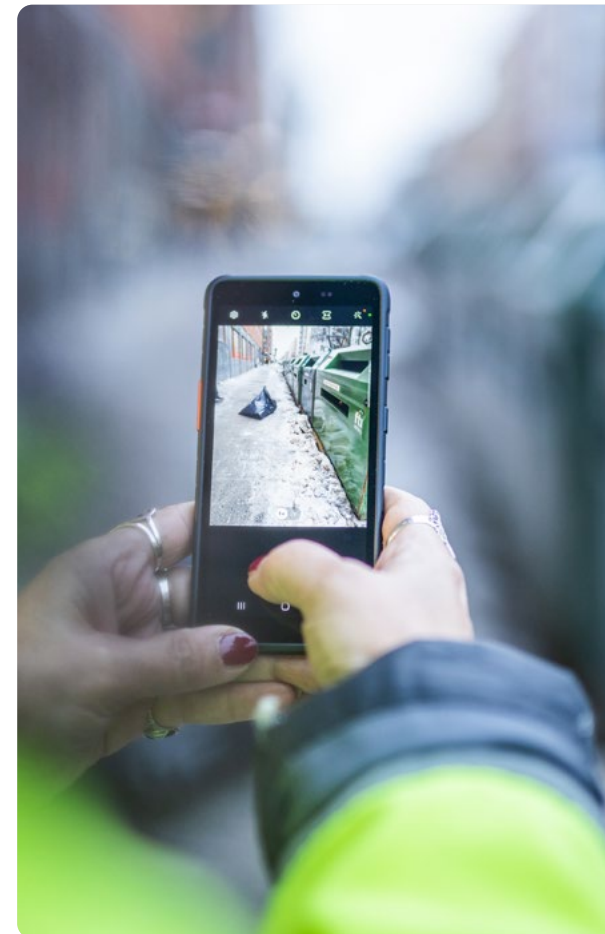
In 2024, resources were reinforced and first-line managers received part one of the training programme that marks the start of the changes the company is now implementing. A new role titled prehab-specialist was introduced, to give first-line managers better support regarding the preventive work with health, adaptations and rehabilitation. Improvement initiatives for first-line managers will continue in 2025 as the new work processes are implemented.

**New digital tool makes it easier**

In late 2024, a system support tool was introduced for the entire company to use in workplace environment rounds and risk assessment in the workplace environment programme. Now rounds and checklists can be filled in digitally via the phone and each manager gets an overview of their workplace environment work. With the new system support tool, managers can plan, investigate, assess risks and follow up the systematic workplace environment programme in a more effective way. So too the workplace environment committee gets better information on which to base follow-up and action plans.

Shortcomings in the reporting of occupational injuries to the Swedish Social Insurance Agency were identified during the year, which caused a large number of injuries to be reported late. It has subsequently been found that the way in which the injury registration forms were filled in made it difficult to read in the national statistics database administered by the Swedish Work Environment Authority. Therefore, digital injury registrations were introduced in December. Obligatory fields and integration of the work processes

mean that the information required by the environment authority is now provided in a better way, while also improving our own analytical data. The digital process also makes registration easier and improves the traceability of what is reported.

**Preventive work aims to decrease occupational injuries**

During the year, new support materials were produced for the administration of occupational injuries, including new instructional films and guides for reporting, investigation and managing cases and statistics. The company's workplace environment specialists have conducted training initiatives for both HR and managers. Employees have received new training programmes for a safe and secure workplace environment, also covering occupational injuries and incidents. In autumn, there were obligatory workplace meetings throughout the company, which focused on what can be done to prevent occupational injuries prior to the winter season with its darkness and ice.

In 2024, a pilot study was conducted on the possibility to have incident and occupational injury management in the same system as other risk management for the workplace environment. The study showed clear advantages and a project commenced in January.

An overview of content in the current workplace environment training programme for managers and safety representatives commenced in autumn 2024 and will continue in 2025. Also in 2025, the focus will remain on implementing the changes that will create the conditions for first-line managers to work more with employee development and workplace environment.

Decreasing occupational injuries has the highest priority. Initiatives started in 2024 will continue in 2025.



HEALTH AND SAFETY

Indicators

Workplace environment	2024	2023	2022	2021
Workplace environment index	79	77	77	-
Occupational injuries, total	2 114	1 710	1 352	1 271
Occupational injuries, causing absence	535	513	430	471
Occupational injuries, fatality	0	0	1	1
Incidents reported	2 239	1 742	1 327	-
Frequency of occupational accidents	53.2	40.2	32.3	29.6

The workplace environment index has developed positively, which is pleasing. However, the number of occupational injuries increased compared to the previous year. This trend is taken very seriously and preventive work continues to focus on decreasing injuries at work and creating a safe and secure workplace.

The largest rise in the number of injuries, compared to the previous year, was the minor but still serious injuries, as when someone hit themselves on something, or got caught in or bumped into something, which then led to an absence from work.

A clear increase was also seen in accidents involving vehicles and injuries that occur when various types of objects were being handled. Injuries from falls did not increase in the same way, which implies that the measures taken to prevent falls in 2024 had a positive effect. The winter months are the most accident prone and slipping on ice is the most common cause of injury. The most usual places for an accident are on roads, pathways and public areas.

The rise in the number of reported incidents shows that the increased focus and training initiatives that have been implemented are starting to take effect.



PERSONNEL COMPOSITION AND CONDITIONS OF EMPLOYMENT

Personnel composition and conditions of employment

The majority of Samhall employees have a functional impairment

The absolute majority of Samhall employees are people with functional impairment and reduced working capacity who have been referred to Samhall by the Public Employment Service. Employees in WED have a position for a limited time of 1–2 years, while employees in sheltered work have permanent positions. These are special forms of employment, regulated by ordinance 2017:462 regarding specific initiatives for people with functional impairment and reduced working capacity. Professional employees are generally employed in permanent positions.

More men than women referred to Samhall

In general, more men than women are referred to Samhall, particularly for WED positions. This is reflected in transitions to a new job. The Public Employment Service has analysed the causes, and aims for a more equal gender breakdown. Among professional employees, the gender breakdown is even. More than half of all employees are over 50 years old. However, among WED positions the majority are under 30.

Dialogue with employees and channels for complaint

With around 24 000 employees, it is both important and challenging to ascertain the viewpoints of

employees. This is made more difficult by relatively few employees having a digital Samhall account. There are opportunities to express viewpoints or make complaints through several channels. The most usual is to complain to managers, both one’s own manager and to those several levels up. Complaints can also be lodged with HR, either directly or via a safety representative.

At Samhall, the employee is encouraged to first raise any problems and points of view with their nearest manager or similarly responsible person. It is also possible to notify and report irregularities in accordance with Samhall’s procedures for such complaints

or to convey opinions to the safety representative or union official. Samhall has an external whistle-blower system, where employees, as well as external parties such as suppliers, can anonymously report suspected irregularities. The system also receives many types of minor complaints. These are referred to the human resources organisation for local handling of the issue.

The annual employee survey monitors and follows up the current situation and trends in areas such as engagement, workplace environment, culture, collaboration and leadership. It aims to find out from employees what they think is working well and what can be better, so Samhall can improve in the right way.

Dialogue with employee organisations is important and occurs regularly at various levels within the company. The Company Council is a forum for co-operation between unions and Samhall. It handles information and companywide negotiations. At company level, workplace environment issues are handled by the central workplace environment committee, where the overall workplace environment programme is planned and followed up. At market area level, workplace environment issues are handled by local workplace environment committees covering at least district level. The committee for equality and inclusion is assigned to carefully follow and prepare issues within the area.

Personnel-related indicators

	Total no.	Women	Men	Age under 30	Age 0–50	Age over 50
MANAGEMENT						
Board	9	5	4	-	3	6
Senior management	8	3	5	-	3	5
EMPLOYEES IN THE LABOUR MARKET POLICY ASSIGNMENT						
Sheltered work	20 326	8 868	11 458	847	7 769	11 710
WED	1 803	566	1 237	1 215	582	6
75% sickness benefit	244	173	71	2	73	169
PROFESSIONAL EMPLOYEES	1 541	828	713	52	835	654
Total number of employees	23 914	10 435	13 479	2 116	9 259	12 539
Trainees in Labour Market Services	686	319	367			
Total number of workers	24 600	10 754	13 846	2 116	9 259	12 539
Number of consultants during the year	100					
Proportion of people with functional impairmen <sup>1)</sup> , %	94%	92%	95%			

<sup>1)</sup> Covers all workers referred by the Public Employment Service.



PERSONNEL COMPOSITION AND CONDITIONS OF EMPLOYMENT



Collective agreements, wages and social security

All Samhall employees are covered by collective agreements and have adequate wages. All employees are covered by Swedish legislation for occupational safety and social security, as well as collectively bargained insurance for illness, occupational injury, parental leave and pensions. Samhall respects the right of all employees to form or join a union.

Collective agreement, %	2024
Proportion covered by collective agreements	100%

Wage ratio by gender		
Total wages during 2024, %	Women	Men
Sheltered work	50%	50%
WED	50%	50%
Professionals	50%	50%

Ratio of highest paid to median wage	
	2024
Wage ratio	13

Parental leave and other family-related leave

All Samhall employees have the right to parental leave in accordance with Swedish legislation. Employees also have the right to a day off in conjunction with their wedding or a close relative's death and funeral.

2024, no. <sup>1)</sup>	Women	Men
Parental leave	66%	34%
Other leave	35%	6%

<sup>1)</sup> Calculation made per number of calendar days.

**EMPLOYEES IN THE VALUE CHAIN**

# Employees in the value chain

## Impact, risks and opportunities

Samhall is primarily a service-producing company, which is reflected in its supplier base. The majority of purchases are consumables and equipment used in service delivery, as well as goods and services, such as work clothing, IT equipment and systems generally used for personnel-intensive service companies. Samhall uses a large number of suppliers and the largest purchasing area covers consumable items and machines used in cleaning, property services and laundries, followed by purchasing related to properties, IT and support services. Some 70 suppliers account for almost half of purchased volumes.

Certain purchasing categories have known risks bearing negative impact on workers in the supply chain, which Samhall could be associated with due to its business connections. For example, supply chains for machine manufacturing, electronics, clothes.

In many countries, legislation on transparency and traceability through the supply chain is imminent, or under consideration, which requires vigorous processes for due diligence in the supply chain.



### Impact

→ Samhall could be linked to negative consequences of employees in the value chain.

### Risks & Opportunities

→ Increasing demands on transparency and due diligence.



**EMPLOYEES IN THE VALUE CHAIN**

**Policies and governance**

Belief in the equal value of everybody is one of Samhall's core values. Therefore, we are committed to work in accordance with the UN's guiding principles for businesses and human rights. Accounting & finance, which includes the procurement facility, has overall responsibility for governance, control and follow-up of the supply chain. The work to secure responsible supply chains is governed by Samhall's purchasing process.

To take responsibility for the environmental, social and economic impact of Samhall's activities in the value chain is an essential part of being a responsible company and to fulfil Samhall's commitment to clients.

The work is based on factors identified by a risk analysis conducted on all purchasing categories. It analysed the risk of human rights infringements and those concerning working conditions, negative

environmental impact and corruption. The biggest and most common risks that occur concern employee working conditions and the workplace environment. Risk analysis also includes internal factors about how the purchasing was handled within the company. Purchasing categories are divided into four risk classes to clarify what actions should be taken for which type of risk.

Samhall's suppliers need to unequivocally accept our code of conduct and its requirements, which are based on the UN's Global Compact, the UN's Convention on human rights, the UN's guiding principles for businesses and human rights, the UN's Convention on the rights of the child and relevant ILO conventions. Among others stipulations, these cover human trafficking, forced labour and child labour. By accepting the code of conduct, suppliers also commit to refer them through the supply chain.

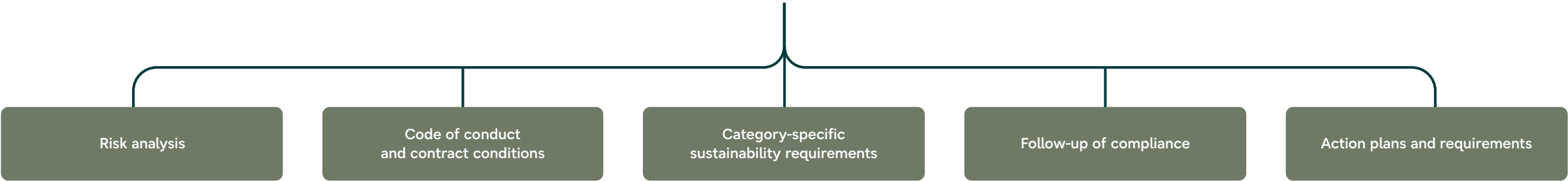
In general, the largest risks occur far down the supply chain, meaning Samhall only has limited possibilities to be influential. Many of Samhall's suppliers are retailers or wholesalers, who do not directly control supply chains, which makes the work challenging. Samhall currently has no direct contact with workers in the value chain, but relies primarily on secondary sources such as trade reports and analyses on risks and opportunities. To ensure compliance to the code of conduct, Samhall in its general terms and conditions of purchase also requires the supplier to have a process of due diligence. This means a supplier will identify, prevent, restrict and report the actual and potential negative impact of its operations and those in the supply chain.

Subcontractors conducting work for Samhall's clients are required to have collective agreements in place. Furthermore, there are specific sustainability requirements and criteria depending on the risks of the various categories.

Samhall has a whistle-blower system accessible to both internal and external parties, including suppliers, which can be used to report suspected infringements of the code of conduct and other laws and regulations.

Samhall actively follows up compliance to the company's code of conduct for suppliers. A supplier evaluation takes place with the supplier answering questions about compliance to Samhall's code of conduct for suppliers, quality, the environment, workplace environment, as well as health and safety, through a self-assessment tool, on-site evaluation or digitally.

**Samhall's work on responsible supply chains**



**EMPLOYEES IN THE VALUE CHAIN**

**Our targets  
regarding employees  
in the value chain**

Our aim is to be a positive influence throughout the value chain. Although Samhall currently has no definite targets or indicators to reflect this ambition, we continually evaluate potential indicators that could reflect our work.



**Initiatives**



During the year, the procurement facility continued to work with integrating the policies for responsible supply chains into the purchasing process and provide further training for the entire purchasing team in issues related to climate and working conditions. Now each purchasing manager drives these matters as an integrated part of their work covering new, potential and current suppliers, based on their specific category. This means sustainability issues become a natural part of the procurement documentation, contracts and follow-up.

In addition to sustainability issues taking a natural place in the purchasing process, there is the work with sustainable supply chains based on the risk analysis described above, which is followed up by the respective purchasing managers by category and as part of the purchasing process.

The sustainability facility monitors the development of the legal and regulatory landscape regarding due diligence and the increasing requirements from clients in this area.

**Indicators**

During the year, the purchasing team evaluated eight suppliers through a self-assessment tool and on-site evaluations. Selection is based on risk class and the judgement of the strategic purchaser. Simultaneously, work continued on following up suppliers who had previously received criticism and assessing their action plans.

Supplier follow-up	2024	2023	2022
No. suppliers reviewed for Samhall's code of conduct	8	12	15



# Governance

For Samhall, governance means being a responsible company and ensuring good business ethics and regulatory compliance. As a state-owned company, we need to set a good example. This is crucial for us to maintain the trust society places in us.

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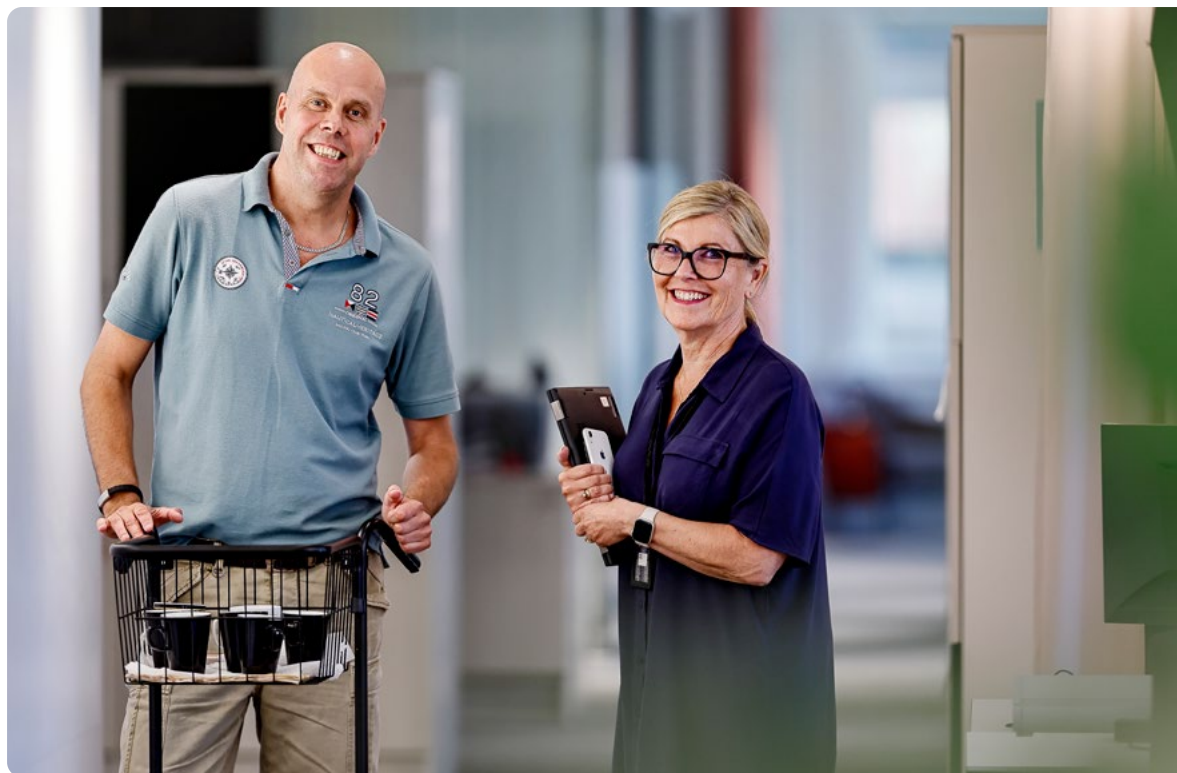
<b>G1</b>	Responsible business conduct	84
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## RESPONSIBLE BUSINESS CONDUCT

# Responsible business conduct

## Impact, risks and opportunities

Samhall is a state-owned company financed, in part, by public means. That means an immense duty for Samhall to behave in an exemplary manner. Good business ethics and corporate culture have a positive influence on our possibilities to achieve our targets and be viewed as a responsible company creating value for society. State compensation for additional costs also comes with specific terms regarding transparency and that pricing follows the relevant rules. Infringements, for example suspicion of underpricing, would have a negative effect on the Samhall brand and damage the perceived trustworthiness of the company.



### Impact

- Channels and protection for whistle-blowers.

### Risks & Opportunities

- A sound business culture improves opportunities for Samhall to achieve its targets and contributes to Samhall being regarded as a responsible and trustworthy supplier.
- State compensation also involves particular demands on pricing. Violations would have very negative effects on Samhall.

## Targets for responsible business conduct

Samhall has an absolute zero tolerance of bribes and corruption. We strive to attain good internal management and controls of risks associated with business ethics and compliance, as well as a culture that promotes openness and transparency. There are no defined targets for this area.





**BUSINESS ETHICS**

**Policies and governance**

Samhall's sustainability policy states that operations must be characterised by a high degree of ethical business behaviour. The policy is complemented by specific anti-corruption guidelines based on the Business Code by the Swedish Anti-Corruption Institute.

As Samhall is partly financed by the state, there are restrictions regarding all types of gifts and representation. Core values and regulations on business ethics and corruption are part of company introduction and leadership training programmes. The risk of bribes and corruption is highest in Sales and Purchasing, as well as other positions making financial decisions. However, Samhall is not active in any complex markets or in areas with particular risks.

The order of delegation establishes the financial authority of employees in the company. Examples of important factors in the control environment are the attestation framework to prevent intentional or unintentional mistakes, as well as authorisation rules that regulate access to systems and information. A controlled purchasing process also diminishes the risk of irregularities.

Within the company, Legal & Compliance has the overall responsibility for governance, control and follow-up of business ethics and compliance issues.



**Initiatives**

Samhall has not had any incidents regarding corruption or bribery.

Obligatory e-training for professional employees was launched in 2022. In 2024, a total of 914 professional employees completed the training programme, equivalent to 59% (73%) of the total professional staff.

Business ethics training	2024	2023
No. professional employees participating in e-training for business ethics	914	1 118

## **COMPETITIVE NEUTRALITY**

### **Policies and governance**

Samhall produces goods and services in competition with other companies in an open market. Clients pay a market price for the actual work done, while the state's compensation for additional costs cannot be used to compete on price. Therefore, our pricing is carefully regulated through guidelines, calculation tools and the monitoring of market prices in order to comply with competition legislation. Pricing must satisfy the conditions of market rates and competitive neutrality. Since 2021, there has been a digital solution for companywide follow-up and establishing market rates.



### **Initiatives**

This year's initiatives saw continued reinforcement of company processes and internal controls to ensure compliance with competitive neutrality rules. In addition to work including the "four-eyes principle", random control sampling and structured reviews of contracts, a new pricing strategy was developed. Calculations, contracts and business-critical decisions are documented to facilitate follow-up and auditing.

During the year, work continued on reviewing client contracts to ensure that the correct contractual conditions are in place. Additionally, a control function was implemented in the sales process to check calculations and contract drafts prior to the tender/quote, which helps ensure that the calculated prices are presented in a correct way in the tender/quote.



**WHISTLE-BLOWER SYSTEM**

**Whistle-blower system**

For Samhall, it is crucial that misconduct is detected and handled appropriately. Discrimination and reprisals must not occur against someone who, in good faith, reported a suspicion of misconduct.

Samhall has an external whistle-blower system, where employees, as well as external parties, for example suppliers, can anonymously report serious irregularities. The whistle-blower system is available through the intranet, the support portal and Samhall's external website.

The system also receives many other types of minor complaints. In accordance with current protocol, all incoming reports are categorised. Those not categorised as serious complaints are referred to the ordinary reporting processes and managed, primarily, by the human resources organisation. The remaining complaints are examined by a special investigative group and scrutinised under the whistle group's direction with support from external or internal resources.

The employer affairs unit manages the whistle-blower system. For complaints not covered by the whistle-blower system, there is the opportunity to contact support functions, such as HR or Legal & Compliance.

The audit committee submits a yearly report on the incoming complaints and the internal auditors review the channel annually.



**Indicators**

This year, the whistle-blower system received 155 complaints, of which 14 were examined closer. None of these were considered a whistle, legally speaking. Instead, all complaints were handled by the employer affairs unit in accordance with the ordinary processes.

Whistle-blower system	2024	2023
No. incoming complaints	155	152
Of which genuine whistle	0	1

# GRI index

Samhall Aktiebolag has reported in accordance with GRI Standards for the period 1 January – 31 December 2024.

**GRI 1:** Foundation 2021

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

GRI standard	Disclosure	Page	Omission		
			Requirements omitted	Reason	Explanation
GENERAL DISCLOSURES					
GRI 2: General disclosures 2021	2-1 Organisational details	94–95, 98			
	2-2 Entities included in the organisation’s sustainability reporting	147			
	2-3 Reporting period, frequency and contact points	147			
	2-4 Restatements of information	88			
	2-5 External assurance	92			
	2-6 Activities, value chain and other business relationships	16–18, 31, 41, 48			
	2-7 Employees	16-18, 78–79	2-7-b-iii	Not applicable	No hourly employees
	2-8 Workers who are not employees	78			
	2-9 Governance structure and composition	94–95			
	2-10 Nomination and selection of the highest governance body	94–95			
	2-11 Chair of the highest governance body	103			
	2-12 Role of the highest governance body in overseeing the management of sustainability impacts	49			
	2-13 Delegation of responsibility for managing sustainability impacts	49			
	2-14 Role of the highest governance body in sustainability reporting	49, 91			
	2-15 Conflicts of interest	96			
	2-16 Communication of critical concerns	78, 87			
	2-17 Collective knowledge of the highest governance body	49			
	2-18 Evaluation of the performance of the highest governance body	97			
	2-19 Remuneration policies	126–127			
	2-20 Process to determine remuneration	79			
	2-21 Annual total compensation ratio	6–8, 43–44			
	2-22 Statement on sustainable development strategy	7–9, 36–37			



# GRI index cont...

GRI standard	Disclosure	Page	Omission		
			Requirements omitted	Reason	Explanation
GRI 2: General disclosures 2021	2-23 Policy commitments	49			
	2-24 Embedding policy commitments	55, 62, 65, 70, 72, 75, 81, 85, 86			
	2-25 Processes to remediate negative impacts	49			
	2-26 Mechanisms for seeking advice and raising concerns	78, 87			
	2-27 Compliance with laws and regulations	85–86			
	2-28 Membership in associations	50			
	2-29 Approach to stakeholder engagement	50			
	2-30 Collective bargaining agreements	79			
MATERIAL TOPICS					
GRI 3: Material topics 2021	3-1 Guidance to determine material topics	51			
	3-2 List of material topics	52			
Anti-corruption					
GRI 3: Material topics 2021	3-3 Management of material topics	85			
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	85			
Anti-competitive behaviour					
GRI 3: Material topics 2021	3-3 Management of material topics	86			
GRI 206: Anti-competitive behaviour 2016	206-1 Legal actions for anti-competitive behaviour	86			
Energy					
GRI 3: Material topics 2021	3-3 Management of material topics	54–57			
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	58			
Emissions					
GRI 3: Material topics 2021	3-3 Management of material topics	54–57			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	59			
	305-2 Energy indirect (Scope 2) GHG emissions	59			
	305-3 Other indirect (Scope 3) GHG emissions	59			

# GRI index cont...

GRI standard	Disclosure	Page	Omission		
			Requirements omitted	Reason	Explanation
Employment					
GRI 3: Material topics 2021	3-3 Management of material topics	68–69			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	78			
Occupational health and safety					
GRI 3: Material topics 2021	3-3 Management of material topics	74–76			
GRI 403: Occupational health and safety 2018	403-9 Work-related injuries	77			
Training					
GRI 3: Material topics 2021	3-3 Management of material topics	70			
GRI 404: Training 2016	404-1 Average hours of training per year per employee	71			
	404-3 Percentage of employees receiving regular performance and career development reviews	71			
Diversity and equal opportunity					
GRI 3: Material topics 2021	3-3 Management of material topics	72–73			
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity	78			
Supplier social assessment					
GRI 3: Material topics 2021	3-3 Management of material topics	80–81			
GRI 414: Supplier social assessment 2016	414-2 Negative social impacts in the supply chain	82			



# About the sustainability reporting

## Statutory sustainability report

Samhall complies with statutory sustainability reporting in accordance with the requirements of the Annual Accounts Act. The statutory sustainability report covers pages 45–91. This sustainability report is inspired by the requirements of the European Sustainability Reporting Standards, but reported according to GRI Standards. Notes in the GRI index indicate where the relevant information can be found. The compilation of the report is in accordance with GRI principles, meaning it shall give a complete picture of the company, with content determined by the issues most significant to Samhall.

The materiality analysis provides the basis for selecting information, where every material topic has been matched to at least one GRI indicator and this is presented in the GRI index on page 90. Exceptions or deviations from GRI Standards are described in the GRI index and the reporting of the respective GRI indicator.

The board is also responsible for the company providing transparent sustainability reporting that focuses on the essential elements of the state's ownership policy. The board ratifies the annual report, including the reports on governance and sustainability.

## Internal controls on sustainability reporting

Information and data appearing in the report are collected through various internal systems depending on the type of task. Financial data are based on Samhall's financial reporting. Personnel-related data come from Samhall's HR system and business system. Data gathering follows documented routines and is controlled by the four-eyes principle. In some cases, Samhall is dependent on third-party information, which necessitates a reasonableness check. In cases where data is lacking, standard measurements are applied and noted in the respective indicator.

All historical values have been recalculated using the same methods to allow for comparison over time. Recalculations, when made, are noted in the respective indicator.

The compilation and quality assurance of the information is made by Samhall's controllers and Samhall's Sustainability Manager.

## Independent review and attestation

Samhall has commissioned Deloitte to conduct a summary review and attestation of the sustainability report. The independent examination focuses on the most material sustainability aspects, but also includes assurance that the report complies with the reporting criteria of GRI Standards: see page 92.

# Auditor's report

## Auditor's report on the summary review of Samhall AB's sustainability reporting and statement on the statutory sustainability report.

To Samhall AB (publ), corporate identification number 556448-1397.

### Introduction

We have been commissioned by Samhall AB to conduct a summary review of Samhall's sustainability report 2024. Samhall has defined the scope of the sustainability reporting and the statutory sustainability report on page 91 of this document.

### The board and corporate management's responsibility

It is the responsibility of the board and corporate management to oversee the sustainability reporting, including the statutory sustainability report, in accordance with the appropriate criteria regarding the Annual Accounts Act according to the previous wording that applied before 1 July 2024. These criteria are presented on page 91 of the sustainability report and consist of those parts of the Sustainability Reporting Guidelines (issued by the Global Reporting Initiative (GRI)) as applied to sustainability reporting, and the company's own principles of reporting and calculation. This responsibility also includes the internal controls deemed necessary to produce a sustainability report free from material misstatement, whether due to irregularities or error.

### Auditor's responsibility

Our responsibility is to express a conclusion about the sustainability reporting based on our summary review and issue a statement regarding the statutory sustainability report. Our assignment is limited to the historical information reported and does not cover future-orientated information.

Our summary review has been conducted in accordance with ISAE 3000 (revised): Assurance engagements other than audits or reviews of historical financial information. A summary review consists of making enquiries, firstly to those responsible for the preparation of the sustainability report, as well as applying analytical and other review procedures. We have conducted our review of the statutory sustainability report in accordance with FAR's (the institute for the accountancy profession in Sweden) recommendation RevR 12 Auditor's statement on the statutory sustainability report. A summary review, and a review according to RevR 12, has a different focus and a significantly smaller scope than the purpose and scope of an audit according to the International Standards on Auditing and general auditing best practice.

The auditing company applies the International Standard on Quality Management 1, which demands that the company designs, implements and manages a system for quality control, including guidelines and procedures regarding compliance to professional-ethical requirements, standards of professional practice and appropriate laws and other measures. We are independent of Samhall AB, in accordance with accepted auditing standards in Sweden and have otherwise fulfilled our professional-ethical responsibilities according to these requirements.

The procedures performed in a summary review and a review according to RevR 12 do not enable us to obtain an assurance that would make us aware of all significant matters that might be identified in an audit. The stated conclusion is based on a summary review and a review according to RevR 12 and therefore does not have the same level of assurance as a stated conclusion based on an audit.

Our review of the sustainability report is based on the criteria chosen by the board and corporate management, as defined above. We consider these criteria appropriate for the preparation of the sustainability report.

We consider the evidence gathered during our review to be sufficient and appropriate in providing the basis for our conclusion below.

### Statement

Based on our summary review, there have been no findings that give us cause to believe that the sustainability report has not, in all material aspects, been prepared in accordance with the above criteria chosen by the board and corporate management.

A statutory sustainability report has been prepared.

Stockholm, 13 March 2025

Deloitte AB

**Anneli Pihl**

Authorised public accountant



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