

SUSTAINABILITY REPORT

2025

NEXER

NEXER

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1 ABOUT NEXER

Nexer Group AB (Nexer) is a global tech company leading the digital revolution and being experts in strategy, tech and communication. We meet our customers' business needs with services within innovation, development, operation and management.

Deeply rooted in our Swedish heritage of entrepreneurship and innovation, we've kept customers one step ahead since the early days of the internet. Today, some of the largest, most demanding companies in the world rely on our dedication and expertise.

Nexer's organisational structure is divided into various business units within strategy, technology, and communication. By not being listed on the stock exchange, we own our own strategy and invest in long-term goals. We have 2,500 experts in 16 countries and are 80% owned by the Danir Group, a privately owned Swedish company with 11,200 employees in 26 countries. Other owners are the management and the Watin family, via the investment company Inbox Capital.

Since the beginning, it has been important for us to turn challenges into opportunities and push the limits – onwards & upwards – to make a real difference and a promising future for our customers, our employees, and the world at large.

We have a strong culture characterised by our values “passion” and “execution”. It's our DNA; the compass that guides every decision we make. Simply put, our values mean that we are passionate and proud of what we do, and we make sure we get it done.

2 STAKEHOLDER ENGAGEMENT

At Nexer, we believe that meaningful dialogue is the foundation of responsible business. Our relationships with stakeholders – clients, employees, suppliers, candidates and society at large – are built on transparency, mutual trust, and a shared ambition to create a promising future.

2.1 CUSTOMERS

Our customer relationships are based on close collaboration and continuous dialogue. Business managers, client partners and leadership teams engage directly with clients to understand their needs, expectations and ambitions.

To ensure quality and relevance in our services, we regularly conduct project-based satisfaction surveys. As many of our clients are front-runners in sustainability, we actively align with their sustainability agendas and compliance requirements. This includes regular discussions about shared climate goals, supply chain responsibility and ethical standards. Failing to meet these expectations can jeopardize partnerships – a clear signal that sustainability is business-critical.

2.2 EMPLOYEES

Internal communication is a vital part of our culture. We maintain open channels through our intranet, newsletters, leadership dialogues and regular team check-ins. Our quarterly employee surveys track progress in areas such as well-being, inclusion and development, and feed into our internal Nexer Quality Index.

All employees undergo onboarding that includes training in our Code of Conduct, environmental policy, GDPR and information security. Sustainability is integrated into our internal learning platform and employees are actively encouraged to share ideas and suggest improvements that can strengthen our sustainability efforts.

2.3 PARTNERS & SUPPLIERS

At Nexer, we require all partners and suppliers to adhere to the principles outlined in our Code of Conduct, which is publicly available on our website. The Code of Conduct covers key areas such as sustainability, diversity, equality and work environment standards. We also have a customized Code of Conduct for Suppliers, which is incorporated as an annex to our risk supplier agreements. Compliance with these principles is a mandatory part of our supplier approval process, ensuring that all partners share our commitment to responsible business practices.

2.4 CANDIDATES & TALENT

Candidates and potential new colleagues are essential for our success and growth.

We have several ways to communicate with candidates, and we do it continuously through Employer branding activities, fairs, communities, networks, events, job ads, social media, etc.

Sustainability is one of the areas that we present to our candidates during, e.g. employment interviews.

2.5 SOCIETY

We take great pride in our commitment to sustainability and social responsibility. With a vision for a "Promising Future," our aim is to make a meaningful impact on society at large.

As part of this commitment, we have established the Nexer Cares CSR program, which focuses on education, equality, and diversity as foundational pillars. This program is aligned with the United Nations' 17 Sustainable Development Goals, ensuring that our efforts contribute to global progress.

In addition, we regularly publish reports on various topics that reflect our ongoing efforts to address key societal challenges and promote positive change across different sectors. As an example, our latest report "Code over Chrome" delves into the automotive industry. One of the chapters, "Sustainable Auto: Beyond Electrification,"

discusses the urgent need to combat climate change, emphasizing that the shift towards sustainability in the automotive sector goes beyond just electrification. All our reports are available on our external website.

3 BUSINESS MODEL – MATERIALITY STATEMENT

Our business model is built around delivering value to our customers through expertise in digital transformation. This is accomplished via professional services, team delivery, or managed services. Nexer serves as a strategic partner for organizations that require digital solutions, advisory support, or expert competence in areas like strategy, technology, and communication. Customers seek our expertise in digital transformation, and we provide tailored technical solutions, either through development work led by the customer or as part of a defined assignment under our responsibility, which can also be an in-house project.

The business model is based on billable hours, where we charge for time worked or results achieved. Alternatively, we charge for services that can be fixed or estimated, with adjustments made as new requirements arise. These pricing models can also be combined, depending on the customer's preferences.

The market demand for environmentally responsible companies and sustainable products is rapidly increasing. New laws and requirements for sustainability reporting, both for products and entire supply chains, are already a reality.

One part of our business strives to help our clients achieve their sustainability goals by offering expertise and solutions on how to incorporate sustainability data into their data strategy once they decide to make sustainability a part of their business objectives.

3.1 CUSTOMER CASE – HUSQVARNA

During 2025, Nexer supported Husqvarna in addressing a growing sustainability-related compliance challenge: ensuring that environmental claims across digital channels remain accurate, substantiated, and aligned with evolving EU requirements on greenwashing.

Greenwashing refers to the practice of giving a misleading impression that a company, product, or service is more environmentally friendly than it actually is. As the EU strengthens regulations on environmental claims, companies with extensive product portfolios and multiple communication channels need efficient ways to review and manage their content.

Husqvarna, a Swedish manufacturer with a broad international presence, had thousands of social media posts, product descriptions, marketplace texts, website content, and catalogue materials that needed to be assessed. Nexer consultant Layla Alvey helped develop an AI-supported approach to review large volumes of content and identify potentially non-compliant environmental claims.

The solution uses AI to assess content from sources such as social media, shopping platforms, websites, and product catalogues. It flags claims that may require further review, for example statements that could imply environmental benefits without sufficient evidence. The approach also supports continuous assessment of new content, helping Husqvarna strengthen its ability to remain compliant over time.

This showcases how Nexer combines AI, regulatory understanding, and practical business insight to help clients manage sustainability-related risks at scale. By using technology to improve the quality and consistency of environmental communication, Nexer contributes to greater transparency, accountability, and trust in sustainability claims.

4 HUMAN RIGHTS PRINCIPLES

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.

Principle 2: Businesses should ensure that they are not complicit in human rights abuses.

4.1 ASSESSMENT, POLICY AND GOALS

Nexer became a signatory of the UN Global Compact in 2015, affirming our commitment to supporting the Universal Declaration of Human Rights.

As a Sweden-based company operating within a robust legal and cultural framework for human rights, Nexer values and upholds these principles across our operations. Our business depends on highly skilled professionals in IT consultancy, tech, management, and communications—most of whom have academic backgrounds and expect ethical standards grounded in human rights, inclusion, and equal treatment.

With our international expansion, we recognize an increased risk of human rights violations. In response, we have strengthened awareness at the management level and ensured that international employees are included in our mandatory Code of Conduct awareness process.

Many of our subsidiaries are certified according to ISO 9001, ISO 14001, and ISO 27001, providing structured frameworks for continuous improvement, environmental management, information security, and risk management.

Nexer has established policies on topics such as equal treatment and working environment that promote equality and set clear standards for a healthy and inclusive workplace. These policies are an integral part of the Nexer Code of Conduct which is publicly available on our external website. All employees are required to complete Code of Conduct training, and compliance is monitored through our HR system, CatalystOne.

Nexer has identified that gender balance is essential to have a creative and inspiring working environment and has started a broad gender equality program with defined goals and activities. In 2018 a strategy with defined activities for increased equality was implemented. This strategy is still valid and is a part of business operations.

One of our long-term goals is therefore to have at least 35% female employees and 40% female managers.

4.2 IMPLEMENTATION

Our Code of Conduct outlines Nexer's ethical expectations and operational policies. New employees participate in a structured onboarding program, where they confirm that they have read and understood the Code. The Code is always accessible via our intranet homepage and external website.

4.2.1 OUR COMMITMENTS AND GOALS

- Equal employment opportunities for all qualified individuals.
- Zero tolerance for discrimination based on age, gender, ethnicity, disability, religion, sexual orientation, or any other legally protected characteristic.
- Active efforts to recognize and address unconscious biases and foster an inclusive work culture.
- Support for work–life balance and parental responsibilities
- Parental leave participation encouraged equally across genders.

4.2.2 HOW WE WORK:

- All employees have equal rights.
- We see diversity as a strength and strive for a well-balanced, collaborative workplace.
- All employees with equivalent qualifications, experience, achievements and duties have equal employment terms.
- Ongoing efforts to raise awareness of unconscious bias

4.2.3 PERSONAL HARASSMENT

We do not tolerate harassment of any kind. Reports should be made to a manager or senior leadership. All cases are handled with confidentiality and impartiality.

4.2.4 TRANSPARENCY AND RESPONSIBILITY

We believe in openness and ethical decision-making to build trust internally and externally. All employees are expected to adhere to the Code of Conduct, and managers are responsible for ensuring awareness and application throughout the organization.

4.2.5 PROTECTION OF PERSONAL INFORMATION

Nexer is fully compliant with the European General Data Protection Regulation (GDPR). We have established robust routines and controls to safeguard the personal data of our employees, customers, and their respective users. These measures are continually monitored and improved to ensure ongoing protection and compliance with privacy standards.

4.2.6 CODE OF CONDUCT FOR SUPPLIERS

We require all suppliers to comply with our publicly available Code of Conduct for Suppliers, covering sustainability, diversity, equality, and work environment standards.

4.2.7 SPEAK UP

Our culture encourages employees to speak up if something feels wrong. We do not assign blame but value early detection to resolve issues proactively. Reports of misconduct are taken seriously, and retaliation is never tolerated.

4.2.8 WHISTLEBLOWING

Our whistleblowing channel enables anonymous and confidential reporting of serious concerns or misconduct, ensuring protection from retaliation.

4.3 MEASUREMENT OF OUTCOMES

To uphold our commitment to human rights, Nexer systematically measures how our policies and practices affect our employees and stakeholders.

4.3.1 EMPLOYEE SURVEY

Nexer conducts an employee survey four times a year, focusing on key areas: Wellbeing, Appreciation, Inclusion, Development and Work Environment. While all areas are important to us, Inclusion, Wellbeing, and Development are particularly relevant when addressing human rights.

Our NEXER INDEX results demonstrate that employees at Nexer generally feel safe, valued, and supported in areas closely related to human rights, such as wellbeing, equality, and personal development.

Measurement Area	Question/Statement	Result
NEXER INDEX		79
Wellbeing	I currently thrive and feel good at Nexer	74
Appreciation	I feel valued at Nexer, where my contributions are recognised and appreciated	74
Inclusion	In my experience, Nexer is free from victimisation and harassment	90
Wellbeing	I feel that my workload is balanced and manageable over time	77
Development 1	I have the responsibilities and challenges I need to grow and develop	87
Development 2	I am satisfied with the training and development opportunities provided	65
Development 3	Development discussions, e.g. My Business Plan or PE Appraisal, clarify my goals and what is expected of me	70
Work Environment 1	I have a good physical work environment when working in an office, whether at Nexer's office or a client's	84
Work Environment 2	I have a good physical work environment when working remotely	88

4.3.2 GENDER BALANCE OVER TIME

Year	Percentage of Female Employees	Percentage of Female Managers
2015	22%	13%
2016	24%	28%
2017	25%	30%
2018	27%	28%
2019	29%	35%
2020	26%	36%
2021	29%	37%
2022	31%	35%
2023	33%	38%
2024	33%	44%
2025	32%	36%

We continue to work toward our long-term targets of reaching 35% female employees and 40% female managers. In 2025, the share of female employees was 32%, while the share of female managers was 36%, compared with 33% and 44% respectively in 2024. Although this represents a decline from the previous year, the long-term trend over the past decade remains positive and reflects our continued commitment to gender equality at all levels of the organization.

5 LABOUR PRINCIPLES

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining

Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.

Principle 5: Businesses should uphold the effective abolition of child labour.

Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.

5.1 ASSESSMENT, POLICY AND GOALS

Nexer AB is a member of TechSveriges Employers' Organisation and operates under a collective agreement with the trade unions active in our sector. This agreement covers most of our employees and ensures compliance with Swedish labour regulations and standards. Two local trade unions are present within the company and work closely with Human Resources to uphold and develop labour-related practices.

Our operations in Sweden are built on a strong foundation of labour rights, supported by both national legislation and well-established workplace traditions. Nexer's business model relies on highly skilled professionals in IT consultancy and management, with many employees holding an academic degree.

Nexer's management system is certified according to ISO 9001, ensuring legal compliance and effective competence management. One of our core quality objectives is to be recognised as the best employer—measured and benchmarked through regular employee surveys.

The vision that guides Nexer, both internally and externally, is "Promising Future," reflecting our long-term commitment to responsible business practices and sustainable growth.

5.2 IMPLEMENTATION

To uphold the UN Global Compact's labour principles, Nexer has implemented several initiatives and policies:

5.2.1 WORK ENVIRONMENT & EQUALITY

Policies covering equal treatment, recruitment, and the working environment are integrated into our ISO-certified management system. We have detailed routines for handling safety incidents and conducting inspections that include psychosocial aspects.

5.2.2 WHISTLEBLOWING & DIALOGUE

Information on our whistleblowing function is available in the Employee Handbook and Code of Conduct. A dedicated workflow on our intranet allows employees to submit suggestions for improvements in any area.

5.2.3 HEALTH & WELLBEING

All employees have access to contracted occupational health care and a generous wellness allowance, supporting physical and mental health.

5.2.4 SUPPLY CHAIN RESPONSIBILITY

Our subcontractor agreements reference Nexer's published policies on Quality, Ethics, Information Security, and Environment. All suppliers and partners must accept and comply with these as part of our management system.

5.2.5 WORKING ENVIRONMENT

At Nexer, we believe that a good working environment is key to enabling every individual to perform at their best. This includes physical safety, mental well-being, and a culture of inclusion and respect—whether working in the office, remotely, or on client premises.

Key principles of our work environment:

- We treat everyone with respect and do not tolerate harassment or discrimination.
- Health and safety are integrated into daily operations, and we comply with all workplace safety regulations.
- We resolve conflicts respectfully and do not accept violence or threats.
- We maintain a drug- and alcohol-free workplace.

Discrimination, exclusion, and unsafe conditions undermine collaboration and performance. We are committed to fostering a culture of trust, where everyone can thrive.

5.3 MEASUREMENT OF OUTCOMES

To ensure continuous improvement and compliance with the UN Global Compact labour principles, Nexer monitors and evaluates key aspects of our workplace through systematic audits, employee feedback, and internal processes. These efforts help us maintain a safe, inclusive, and fair working environment for all employees.

5.3.1 ISO 9001 AUDITS

Nexer undergoes annual ISO 9001 audits, typically conducted over five days and covering several office locations. During these audits, employees are interviewed across a range of quality themes aligned with the standard. No deviations related to labour principles were identified during the audit for 2025.

5.3.2 EQUAL PAY ANALYSIS

Each year, a salary screening is conducted to identify and address any unjustifiable pay disparities. In our latest review, the average salary for women was 96% of that of men, an improvement from 95% the previous year. This 1% reduction in the gender pay gap reflects our continued efforts toward pay equity. Where discrepancies are found, they are carefully evaluated and addressed as part of the annual salary revision process.

5.3.3 INCIDENT REPORTING

All incidents related to health, discrimination, and safety are documented and followed up according to formal routines available to all employees via the intranet. In 2025, only a few minor health-related incidents were reported, with no serious cases requiring further HR involvement.

5.3.4 EMPLOYEE SURVEYS

Nexer conducts quarterly employee surveys which include measurements of the perceived quality of the work environment, covering both physical and psychosocial aspects. The results provide valuable insights and support our efforts toward continuous improvement. *Wellbeing* focus area received a score of 74 out of 100 for 2025. This consistent rating indicates that our employees continue to feel well-supported and satisfied in their work environment, reflecting the effectiveness of our ongoing efforts to promote health, safety, and inclusion at Nexer.

6 ENVIRONMENT PRINCIPLES

Principle 7: Businesses should support a precautionary approach to environmental challenges.

Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.

Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies

6.1 ASSESSMENT, POLICY AND GOALS

At Nexer, we recognise both the environmental impact and the enabling potential of our business. As a provider of IT and management services, our primary negative environmental impacts are related to energy use, business travel (notably air travel), CO₂ emissions, and IT waste. On the positive side, our services contribute to sustainability by supporting digitalisation, optimisation, and resource efficiency in our customers' operations.

In line with our commitment to a more sustainable future, Nexer has updated its environmental goals to align with the Paris Agreement. We have committed to joining the Science Based Targets initiative (SBTi) to ensure our climate ambitions are science-based and robust.

6.1.1 GOALS

Nexer strives to be recognised as a company that actively contributes to sustainable development – by our customers, employees, and society at large.

6.1.1.1 TARGETS

- 65% reduction in Scope 1 and 2 emissions by 2030 compared to 2023.
- 30% reduction in Scope 3 emissions by 2030 compared to 2023.
- 90% renewable energy in all global offices by 2030.
- 70% of significant suppliers to set Science Based Targets by 2027.

6.1.1.2 OUR AMBITION

Customers perceive Nexer as a responsible, environmentally conscious supplier associated with *Green/Sustainable IT*

- Employees see Nexer as a workplace where they can contribute to environmental and sustainable progress
- Society and the market regard Nexer as a company committed to sustainability and environmental responsibility

To realise these ambitions, we work systematically to:

- Ensure compliance with all applicable environmental laws and regulations
- Increase environmental knowledge and awareness among our employees
- Support and guide customers and suppliers in their own environmental efforts
- Continuously reduce our environmental footprint through ongoing improvements in the following key areas:

Sustainable travel: We prioritise digital meetings (e.g. video or phone conferencing) and, when travel is necessary, we opt for the most environmentally friendly alternatives

Decarbonisation: We actively work to reduce our carbon footprint across all operations

Energy efficiency: We aim to lower electricity consumption across our offices and services

Water use: We promote reduced water consumption and the use of high-quality tap water

Resource efficiency: We minimise the use of consumables, promote recycling, and handle hazardous waste responsibly

Air quality: By reducing fossil-fuel travel, we contribute to cleaner air and reduced pollution

Chemical safety: We limit the use of chemicals in both our services and those provided by suppliers

Animal welfare: We ensure that no part of our operations or supply chain involves the mistreatment of animals

Noise reduction: We reduce noise emissions by minimising air travel whenever possible

6.2 IMPLEMENTATION

Since 2014, Nexer AB has integrated environmental management into its operations through a certified management system in line with ISO 14001. Nexer was externally audited and certified in 2015, and we have since maintained our commitment to continuous improvement.

To raise awareness and build competence internally, we launched a mandatory environmental e-learning module for all new employees. In our offices, sustainability is reflected in everyday choices—such as eco-labeled purchases (e.g. coffee, fruit, and stationery) and cyclist-friendly facilities.

In 2022, we introduced a Supplier Code of Conduct, which is now a mandatory part of our supplier agreements (as of 2023). This ensures that all partners align with Nexer's values on ethics, environmental responsibility, and diversity.

To address one of our most significant environmental impacts—electronic equipment—we introduced a circular approach in 2023. New employees are now onboarded with a

structured reuse-first policy for laptops, significantly reducing our electronic waste and emissions.

Information about whistleblowing is published in our employee handbook and we have a workflow function in our Intranet to gather suggestions for improvement in any aspect, from all employees. In 2023 we implemented the supplier code of conduct as a mandatory part of our supplier agreements.

Regarding our Scope 2 emissions we have in 2023 managed to convert our Polish operations to renewable energy as well as we have managed to get our Landlord in our India office to install solar panels on the roof which now powers 80% of the energy demand for the building.

We believe that digitalisation plays a crucial role in the transition to a low-carbon society. Nexer is part of a collective industry effort to raise awareness and promote digital solutions that can help reduce global greenhouse gas emissions.

6.3 MEASUREMENT OF OUTCOMES

Environmental performance is reviewed through internal audits and annual ISO 14001 external audits, where auditors interview staff on key environmental themes.

Emission data is calculated in accordance with the Greenhouse Gas (GHG) Protocol. From 2025, Nexer reports sustainability data in Position Green, which is also used as the primary source for emission data in the sustainability report. Activity data reported in Position Green is converted into greenhouse gas emissions by the system, based on its calculation model and emission factors.

As this represents a change in reporting process compared with previous reporting, Nexer has also calculated the 2024 figures in Position Green using the same calculation basis as for 2025. This makes it possible to present both the change compared with the previously reported 2024 figures and the change on a comparable Position Green basis. The recalculated 2024 figures are included to improve transparency and comparability and should not be read as a formal restatement of the previous year's sustainability report unless explicitly stated.

The previously reported 2024 figures are taken from Nexer's Sustainability Report 2024.

6.3.1 SCOPE 1

Scope 1 emissions remained at 0.0 metric tons CO₂e in 2025, unchanged from the previously reported 2024 figure. When calculated in Position Green using the same calculation basis as for 2025, the 2024 Scope 1 figure also amounts to 0.0 metric tons CO₂e.

This means that there is no change in Scope 1 emissions, either compared with the previously reported figure or on a comparable Position Green basis.

6.3.2 SCOPE 2

6.3.2.1 (MARKET-BASED)

Scope 2 market-based emissions increased from the previously reported **107.1 metric tons CO₂e** in 2024 to **355.6 metric tons CO₂e** in 2025.

However, when the 2024 data is calculated in Position Green using the same calculation basis as for 2025, Scope 2 market-based emissions amount to **281.1 metric tons CO₂e**. On this comparable basis, market-based emissions increased from **281.1 to 355.6 metric tons CO₂e**, corresponding to an increase of **74.6 metric tons CO₂e**.

The increase on a comparable basis is mainly attributable to a lower emission reduction from Energy Attribute Certificates in 2025. Gross market-based Scope 2 emissions remained broadly stable, decreasing slightly from **412.2 metric tons CO₂e** in 2024 to **409.8 metric tons CO₂e** in 2025. However, the Energy Attribute Certificate correction decreased from **-131.1 metric tons CO₂e** in 2024 to **-54.2 metric tons CO₂e** in 2025, resulting in higher net market-based emissions.

6.3.2.2 (LOCATION-BASED)

Scope 2 location-based emissions increased from the previously reported **235.7 metric tons CO₂e** in 2024 to **285.1 metric tons CO₂e** in 2025.

When the 2024 data is calculated in Position Green using the same calculation basis as for 2025, Scope 2 location-based emissions amount to **317.7 metric tons CO₂e**. On this comparable basis, location-based emissions decreased from **317.7 to 285.1 metric tons CO₂e**, corresponding to a decrease of **32.6 metric tons CO₂e**.

The difference between the previously reported 2024 figure and the recalculated 2024 figure indicates that the year-on-year comparison is affected by the change in reporting process and calculation basis. On a comparable Position Green basis, location-based Scope 2 emissions decreased in 2025.

6.3.3 SCOPE 3

The Scope 3 categories reported for 2025 include purchased goods and services, fuel- and energy-related activities not included in Scope 1 and 2, waste generated in operations, business travel, and employee commuting.

Compared with the previous year's sustainability report, the 2025 reporting includes additional Scope 3 categories. To improve comparability, Nexer has calculated the 2024 Scope 3 figures in Position Green using the same calculation basis as for 2025.

The scope 3 categories relevant to Nexer are presented below;

6.3.3.1 EMPLOYEE COMMUTING:

Emissions from employee commuting increased from the previously reported 427.0 metric tons CO₂e in 2024 to 1,095.6 metric tons CO₂e in 2025.

When calculated in Position Green using the same calculation basis as for 2025, the 2024 figure for employee commuting amounts to 1,463.5 metric tons CO₂e. On this comparable basis, emissions from employee commuting decreased from 1,463.5 to 1,095.6 metric tons CO₂e, corresponding to a decrease of 367.9 metric tons CO₂e.

The difference compared with the previously reported 2024 figure is therefore mainly related to the changed reporting process and calculation basis, rather than an increase on a comparable basis.

6.3.3.2 BUSINESS TRAVEL INCLUDING ACCOMMODATION

Emissions from business travel decreased from the previously reported 645.0 metric tons CO₂e in 2024 to 450.5 metric tons CO₂e in 2025.

When calculated in Position Green using the same calculation basis as for 2025, the 2024 figure for business travel amounts to 487.6 metric tons CO₂e. On this comparable basis, emissions from business travel decreased from 487.6 to 450.5 metric tons CO₂e, corresponding to a decrease of 37.1 metric tons CO₂e.

This means that business travel emissions decreased both compared with the previously reported figure and on a comparable Position Green basis.

6.3.3.3 PURCHASED GOODS AND SERVICES:

Emissions from purchased goods and services increased from the previously reported 52.17 metric tons CO₂e in 2024 to 58.62 metric tons CO₂e in 2025.

When calculated in Position Green using the same calculation basis as for 2025, the 2024 figure amounts to 52.16 metric tons CO₂e. On a comparable basis, emissions from purchased goods and services therefore increased from 52.16 to 58.62 metric tons CO₂e, corresponding to an increase of 6.46 metric tons CO₂e.

The 2025 figure includes purchased IT-related products such as monitors, laptops, TV screens, mobile phones, keyboards, mice and headphones.

6.3.3.4 FUEL- AND ENERGY-RELATED ACTIVITIES

Emissions from fuel- and energy-related activities not included in Scope 1 and 2 amounted to 99.6 metric tons CO₂e in 2025.

This category was not presented separately in the previous year's sustainability report. When calculated in Position Green using the same calculation basis as for 2025, the 2024 figure amounts to 109.0 metric tons CO₂e. On a comparable basis, emissions from fuel- and energy-related activities decreased from 109.0 to 99.6 metric tons CO₂e.

This category primarily relates to upstream emissions from purchased electricity, heating and cooling.

6.3.3.5 WASTE GENERATED IN OPERATIONS

Emissions from waste generated in operations amounted to 336.7 metric tons CO₂e in 2025.

This category was not presented separately in the previous year's sustainability report. When calculated in Position Green using the same calculation basis as for 2025, the 2024 figure amounts to 338.2 metric tons CO₂e. On a comparable basis, emissions from waste generated in operations decreased slightly from 338.2 to 336.7 metric tons CO₂e.

This category has been included in the 2025 reporting to provide a more complete view of Nexer's Scope 3 emissions.

6.3.3.6 SCOPE 3, GRAND TOTAL

Total Scope 3 emissions increased from the previously reported 1,124.0 metric tons CO₂e in 2024 to 2,041.1 metric tons CO₂e in 2025.

However, the 2025 total includes additional Scope 3 categories compared with the previous year's sustainability report. When the 2024 data is calculated in Position Green using the same calculation basis and category coverage as for 2025, total Scope 3 emissions amount to 2,450.5 metric tons CO₂e. On this comparable Position Green basis, total Scope 3 emissions decreased from 2,450.5 to 2,041.1 metric tons CO₂e, corresponding to a decrease of 409.5 metric tons CO₂e.

For comparability with the Scope 3 categories presented in the previous year's sustainability report — employee commuting, business travel and purchased goods and services — 2025 emissions amounted to 1,604.8 metric tons CO₂e. The corresponding 2024 value calculated in Position Green using the same calculation basis amounts to 2,003.3 metric tons CO₂e.

The increase compared with the previously reported 2024 total is therefore mainly explained by the changed reporting process, the use of Position Green as calculation system, and expanded Scope 3 category coverage. On a comparable Position Green basis, total Scope 3 emissions decreased in 2025.

6.3.4 CONCLUSION

On a comparable Position Green basis, Nexer improved its overall emissions performance in 2025. Scope 2 location-based emissions decreased, and total Scope 3 emissions decreased from **2,450.5 to 2,041.1 metric tons CO₂e**, mainly driven by lower emissions from employee commuting and business travel. Scope 2 market-based emissions increased due to a lower emission reduction from Energy Attribute Certificates. By using Position Green as the primary calculation system, Nexer has also improved the transparency, consistency and traceability of its emissions reporting.

7 ANTI-CORRUPTION PRINCIPLES

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

7.1 ASSESSMENT, POLICY AND GOALS

Nexer has zero tolerance for corruption. We commit to conducting all business with transparency, trust, and integrity—both internally and externally. Our main risk relates to interactions with external stakeholders. To mitigate this, all suppliers are required to sign our Supplier Code of Conduct, aligning them with our anti-corruption principles.

7.2 IMPLEMENTATION

We have embedded anti-corruption measures within our ISO 9001 and ISO 27001 certified management systems. These include:

- Approval regulations automated within our business systems
- Defined approval roles and controls over financial transactions
- References to ethical and anti-corruption policies in all partner and supplier agreements
- Transparent gift, entertainment, and sponsorship practices aligned with company guidelines
- Structured supplier and recruitment selection based solely on merit and business needs

Whistleblowing mechanisms are accessible via the employee handbook and intranet, enabling anonymous reporting of unethical practices.

7.3 MEASUREMENT OF OUTCOMES

Audits, both internal and external, are conducted annually in multiple parts of our business. They cover quality and information security areas, including financial controls and corruption risks.

No incidents of corruption were reported in 2025.

8 CSR INITIATIVES – NEXER CARES

The lack of IT skills carries the risk of becoming a major obstacle to development and digital transformation. Therefore, we want to share our knowledge. We also want to show all the fantastic opportunities that are offered in IT and Tech. Focusing on education, gender equality and diversity by collaborating with schools, arranging knowledge events, network meetings and training. Nexer Cares is our corporate social responsibility (CSR) programme, and we are very proud of it. Below is a list of some of the initiatives that we are involved in:

8.1 STAR FOR LIFE

Star for Life is a non-profit organisation, founded in 2005 by Christin and Dan Olofsson, to empower and motivate young people. Nexer is proud to be a part of this initiative, which has already positively impacted over 500,000 schoolchildren across South Africa, Namibia, Tanzania, Sweden, and Ukraine. The programme helps strengthen students' self-esteem, encouraging them to invest in their education and make informed life choices, ultimately contributing to a more equal, fair, and sustainable society.

8.1.1 STAR FOR LIFE SOUTH AFRICA

In Southern Africa, Star for Life operates in 120 schools, particularly in rural areas where many students face significant socio-economic challenges. Many students' families are either unemployed or have lost parents, making it difficult to provide basic necessities. Nexer is deeply involved, supporting Dlilanga High School with a scholarship programme for further studies in IT and Tech. Our partnership also includes providing school lunches, which are often the only meal for students during the day. Additionally, Nexer employees have the opportunity to volunteer at Star for Life schools.

8.1.2 STAR FOR LIFE UKRAINE

Since its establishment in 2022, Star for Life Ukraine has been working to enhance the self-esteem, mental health, and IT skills of Ukrainian schoolchildren. Nexer supports this initiative by contributing to the restoration of schools, particularly computer classrooms. To date, we have donated 100 laptops, backpacks, notepads, and pens to ensure that children in Ukraine have access to education and the opportunity to explore digital creation and programming.

8.2 NEXER FUTURE LEADER PROGRAM

This initiative is designed to support young professionals early in their careers, offering mentorship, leadership training, and real-world experience. The program fosters the next generation of tech leaders and ensures they develop with strong ethical and sustainable foundations.

8.3 WOMEN IN TECH – DAYA

Daya is Nexer’s long-term collaboration with Women in Tech, focused on increasing female participation in the tech industry. Through *Daya*, we organize seminars, workshops and meetups that inspire and support women at all stages of their careers.

8.4 NEXER NETWORK WOMEN

Nexer Network: Women is a platform designed to inspire and empower women pursuing careers in IT and tech. The network addresses gender imbalances in the industry by providing opportunities for knowledge sharing, networking, and collaboration.

Through events featuring influential speakers from both Nexer and other leading organizations, we foster a supportive community that strengthens the presence of women in tech, contributing to a more inclusive and diverse industry.

8.5 FC ROSENGÅRD

Nexer proudly supports FC Rosengård, a leading women’s football club committed to creating a more equal and inclusive society. The club plays an active role in social development in Malmö and globally, aligning with Nexer’s values around gender equality and inclusion.

Through initiatives such as *Boost*, *Football for Life* in South Africa, and the 2023 launch of *Move by FCR*, the club promotes youth empowerment, education, and well-being.

8.6 Q COLLECTIVE

Q Collective is a Nexer R&D initiative designed to empower women and non-binary individuals in tech. The program strengthens the female software developer community by providing a network, professional development, and a sense of belonging in a traditionally male-dominated field.

Participants engage in tech sessions, networking events, and peer programs, fostering both personal and professional growth. This initiative reflects our commitment to gender equality and inclusion.