

# Sustainability report

## 2025



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# SUMMARY

Drillcon Group is a leading provider of drilling services within the mining and construction segments, with over 60 years of experience. Sustainability is a strategic cornerstone of our long-term development. We integrate economic, environmental, social, and ethical perspectives into our business processes to create long-term value for our stakeholders and contribute to a more sustainable mining and infrastructure sector.



## The year in brief

During 2025, Drillcon continued to strengthen its sustainability work in line with CSRD and ESRS. The focus has been on:

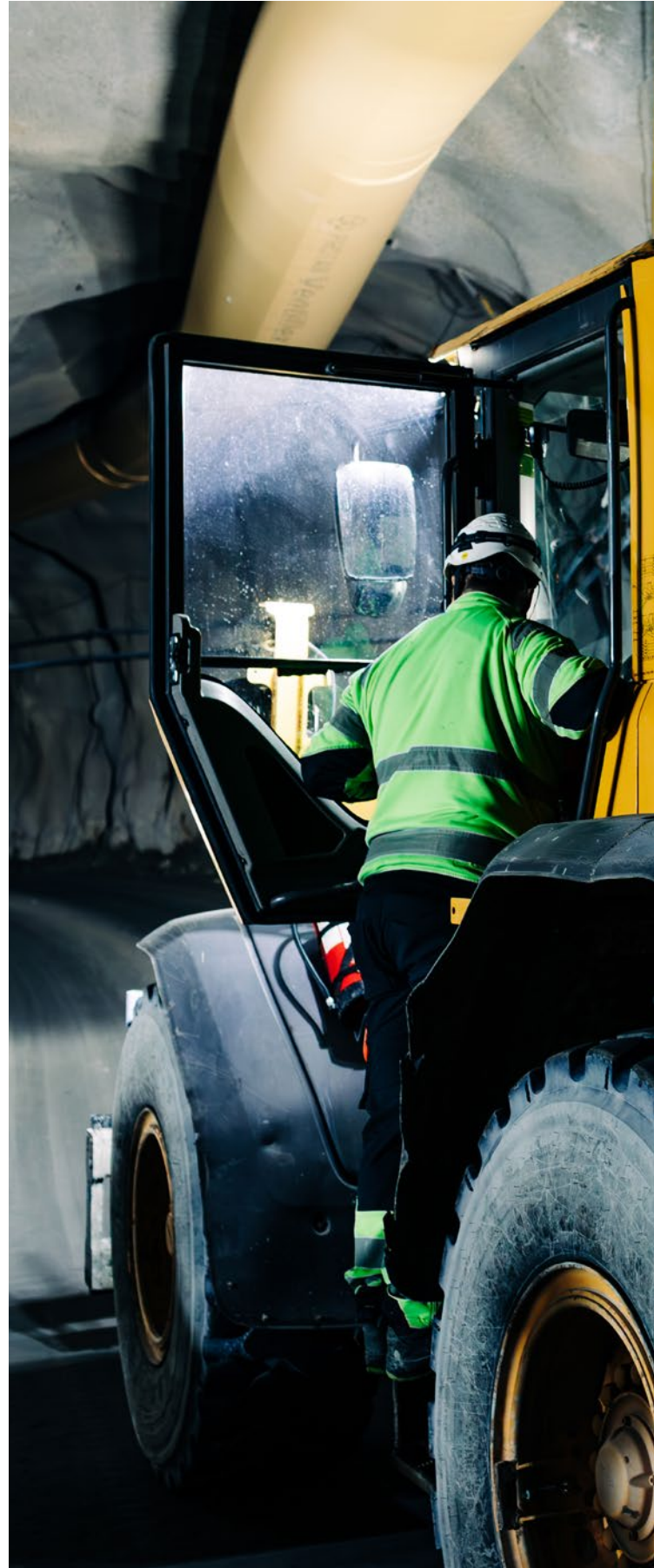
- Conducting our **double materiality assessment**, identifying the most material sustainability topics for Drillcon.
- Developing group wide governing documents, including a **sustainability policy** and **Code of Conduct**, covering climate, occupational health and safety, and business ethics.
- Investing in group wide **systems for sustainability reporting, emissions calculation, inventory management, chemical handling, and financial processes**.
- Improving procedures for **data collection** and **internal control**.
- Strengthening internal sustainability competence through training and appointing a **Chief Sustainability Officer (CSO)**.

## Strategy and business model

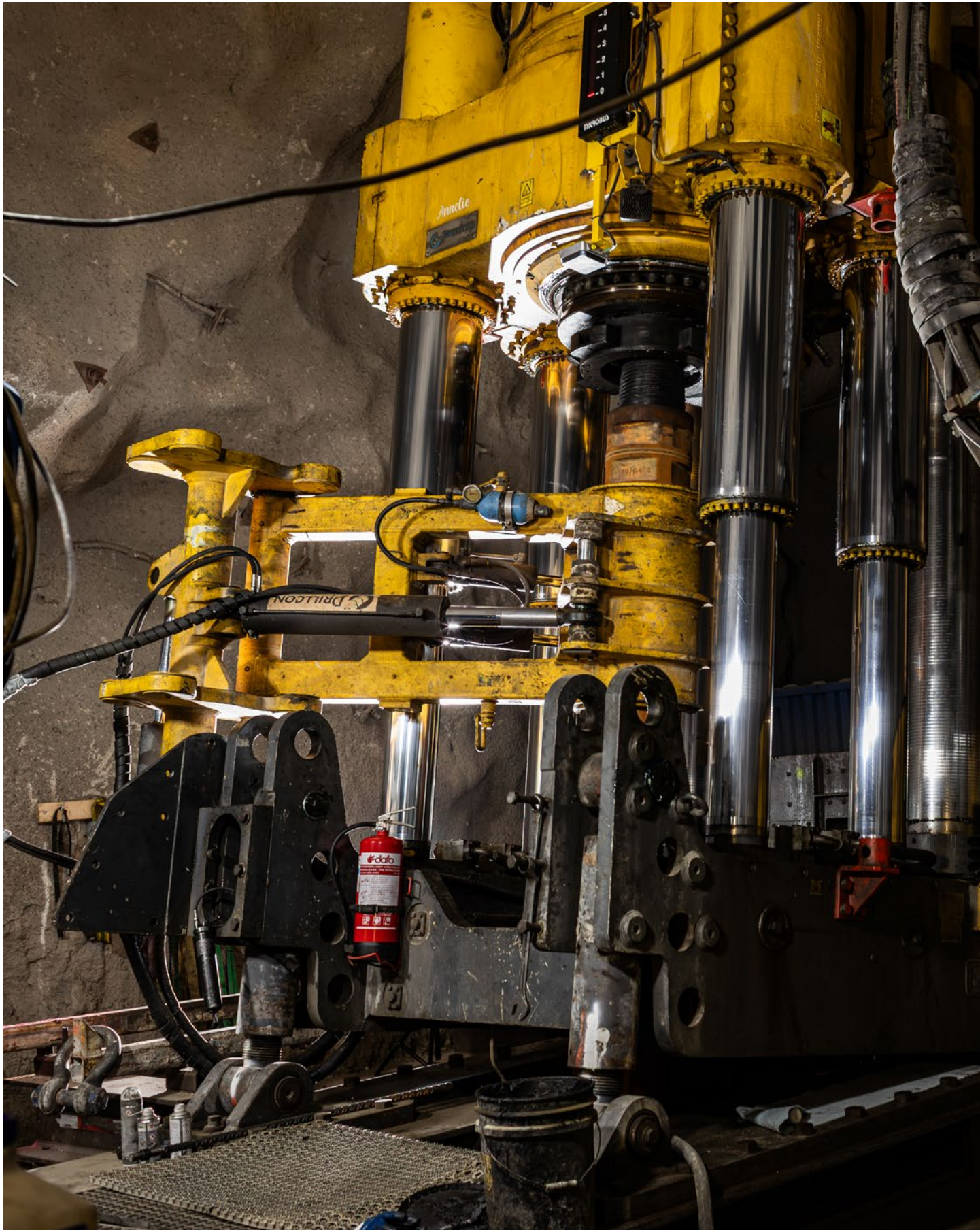
Drillcon's business model is based on delivering technically advanced, safe, and cost-efficient drilling services that create value for our customers. Sustainability is integrated into the strategy through a focus on energy efficiency, safety, and ethical business practices.

Our value chain includes responsible procurement of equipment and materials, safe and high-quality drilling services, and support for customer use of results in exploration, production, and infrastructure. Throughout the chain, we work to minimize environmental impact, strengthen occupational health and safety, and ensure transparency in supplier relationships.

Our governance and reporting are based on established management systems that ensure data quality and process control. Drillcon is certified according to ISO 9001 and ISO 45001, ensuring structured processes for risk management, internal control, and continuous improvement.









## Customer value

Drillcon's customer value is built on our ability to deliver safe, efficient, and sustainable drilling services that support customers' operational activities and long-term goals. By improving productivity, safety, and performance in mineral extraction and infrastructure projects, we create added value for our customers.

As a strategic partner, we focus on delivering measurable results that drive safe, efficient, and sustainable production. Together with our customers, we lay the foundation for future success.

## Our core values

- **Innovation** – Through entrepreneurship, flexibility, and continuous sustainable improvements, we drive our development toward our overall goals. Our innovation always carries an economic, social, and environmental sustainability focus and is characterized by the courage to think differently and explore new solutions.
- **Commitment** – We always deliver what we undertake and are transparent regarding our results. We encourage employees to report potential deviations and prioritize employee well-being and safety. Our safety work is integrated with customer requirements to ensure a safe working environment.
- **Collaboration** – We work closely with customers, suppliers, and business partners to create sustainable and long-term relationships. Through a flexible and responsive approach, we adapt to changing needs and conditions. This culture of collaboration permeates the organisation and guides new employees, enabling us to make a difference together.

## Double materiality assessment

In our double materiality assessment, we have identified the following areas as most material for our business:

- **Climate change and energy consumption (ESRS E1):** Impacts from emissions and energy use, and financial risks linked to stricter climate requirements.
- **Resource use and circular economy (ESRS E5):** A focus on circular solutions and correct waste management.
- **Own workforce (ESRS S1):** Safe working environment, health, equal treatment, and competence development.
- **Business conduct (ESRS G1):** Zero tolerance for corruption and bribery, and strengthened information security.

# Our focus areas

Our double materiality assessment forms the basis for the sustainability topics most significant to us. The areas of environment, social responsibility, and governance reflect both our risks and opportunities, and constitute the framework for how we operate a responsible and long-term sustainable business.

## Environment (ESRS E1 & E5)

Drillcon works systematically to reduce environmental impact by lowering emissions, increasing energy efficiency, and using resources more circularly and efficiently. Our work includes emissions calculations for Scope 1 and 2, energy efficiency measures for equipment and processes, and reduced waste and improved resource use across projects.

During the year, we strengthened our environmental governance by continuing to develop our sustainability policy, conducting emissions mapping, investing in new system support, and training initiatives.

## Social responsibility (ESRS S1)

Drillcon promotes a safe, inclusive, and developmental work environment where all employees are encouraged to contribute and grow. We have established processes for risk management, employee dialogue, and whistleblowing, supported by our ISO 45001-certified management system.

During the year, we continued to focus on training in risk management and safety routines, and we work with gender equality, competence development, and reduction of work-related injuries.

## Corporate governance (ESRS G1)

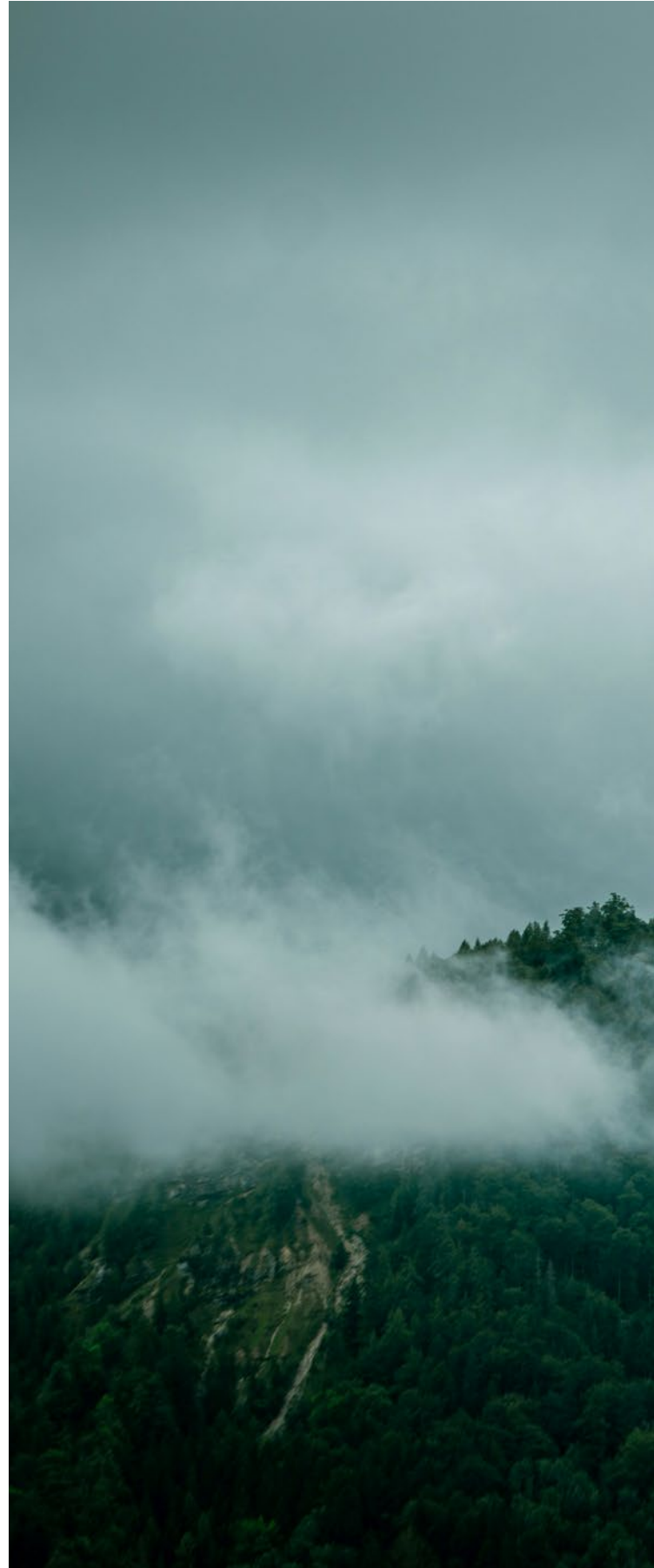
Strong and transparent governance is fundamental for our legitimacy as a company. Drillcon has clear policies and guidelines for ethics, anti-corruption, and information security. Our Code of Conduct applies to all employees and business partners and guides our behaviour across the value chain.

During the year, we conducted additional trainings and strengthened our internal controls. No confirmed cases of corruption were reported during the year.

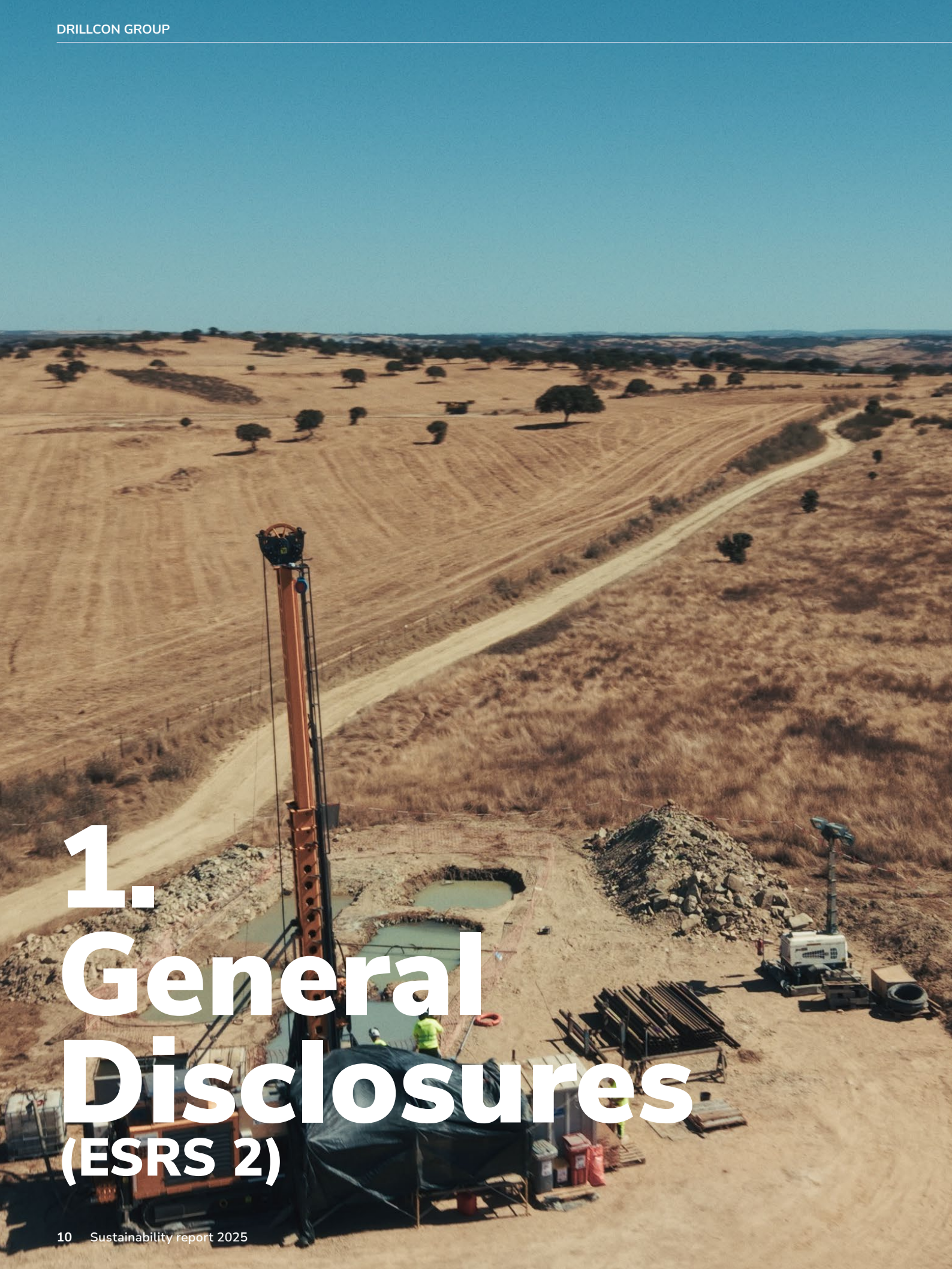
# Outlook

During 2026, Drillcon will further develop its sustainability work by:

- Implementing a climate transition plan
- Developing and clarifying sustainability targets
- Improving data quality and including Scope 3 emissions
- Continuing to build sustainability competence through ongoing training for employees







# 1. General Disclosures (ESRS 2)

## Basis for preparation

This sustainability report is prepared as a standalone document and is based on the structure and principles of the European Sustainability Reporting Standards (ESRS), to the extent relevant and proportionate for our operations. The report is prepared at the Group level and covers Drillcon Scandinavia and Drillcon Iberia (Spain and Portugal). It is harmonised with our governing documents and policies and is aligned with other statutory reporting that Drillcon conducts on an annual basis, such as financial reporting.

## Board and management

### Composition and diversity

Drillcon's Board consists of a Chair, three Board members, and one employee representative, who is also a union representative and works as a core driller in one of our subsidiaries. The Board currently consists of 100% men and 100% independent Board members.

The executive management team consists of six individuals, including the Group CEO and two managing directors of our subsidiaries. The management also includes Drillcon's Chief Sustainability Officer (CSO), Chief Financial Officer (CFO), and Chief Operating Officer (COO). The management team holds overarching responsibility for identifying and following up on material sustainability topics.

### Competence and experience of the board and management

The Board and management have broad and varied expertise in sustainability matters, based on both experience and education. In 2026, all members are planned to undergo sustainability training to strengthen knowledge of relevant risks, opportunities, and regulatory frameworks. Our CSO provides support on sustainability topics to both the Board and management, contributing to the integration of sustainability into strategic decision-making.

Drillcon's Board is composed to ensure competence in relevant technical and strategic areas, with representatives who bring customer perspectives, international experience, and exposure to global markets. All Board members and the management team make site visits to our drilling operations and receive continuous information on safety routines, working environments, and operational processes. This ensures that the Board has direct insight into the business and access to the information needed for well-informed decisions.

## How the board and management are informed about sustainability

Drillcon's Board is informed about sustainability matters by the Group CEO, CSO, or Sustainability Coordinator during monthly reports or Board meetings. The Board and management receive updates on material sustainability risks, opportunities, and progress linked to targets and policies. This includes results from the materiality assessment, risk evaluations, and the status of the sustainability strategy.

Sustainability aspects are integrated into Drillcon's overall risk management process and are considered in strategic decisions, major investments, and business planning.

## Risk management and internal control over sustainability reporting

### Scope and systems

Drillcon uses a Group-wide system for the collection and quality assurance of sustainability data. Sustainability aspects are integrated into our overarching risk management process, which is managed through a separate digital system where all employees can continuously report risks. Reported risks are followed up systematically and discussed in regular meetings.

### Risk assessment methodology

Risk assessment follows our established methodology, where risks are identified and prioritised based on likelihood and impact. Risks related to sustainability reporting are continuously assessed and reported to management when needed.

Drillcon is certified according to ISO 9001 and ISO 45001, which means that risk management and internal control are integrated into our management system. During 2025, the main risks related to sustainability reporting concerned regulatory changes within the EU and challenges in ensuring consistent data quality across the organisation. The sustainability risks identified through our materiality assessment are presented on pages 13–15.

### Time horizons

The report primarily covers information from Drillcon's own operations. The time horizons are defined in accordance with ESRS and applied consistently throughout the report:

- Short-term: the current reporting year
- Medium-term: 1–5 years
- Long-term: more than 5 years

### Phase-in provisions

We apply certain phase-in options in accordance with ESRS to gradually meet the reporting requirements. This means that some disclosure requirements are not reported with full information during the first reporting period.

Applicable phase-ins:

- **ESRS 2 - SBM-3:** Phase-in for disclosures on anticipated financial effects of sustainability risks and opportunities (paragraph 48(e)).
- **ESRS E1 - E1-6:** Phase-in for Scope 3 emissions and total greenhouse gas emissions.
- **ESRS E1 - E1-9:** Phase-in for anticipated financial effects related to climate-related risks and opportunities.
- **ESRS E5 - E5-6:** Phase-in for anticipated financial effects related to resource use and circularity.

We implement these requirements gradually based on data availability and proportionality, with the ambition to expand reporting in line with ESRS requirements over time.

**Integration into internal processes**

Results from risk assessments and internal controls are integrated into our management system and used to strengthen processes for data collection and reporting. Sustainability risks are handled in the same way as other operational risks and are followed up in our risk management system.

**Reporting to the board and management**

Summaries of identified risks and control results are regularly reported to the executive management team and the Board through meetings and sustainability reporting. This ensures that governing bodies have insight into risks and control measures related to sustainability reporting.

**Strategy, business model and value chain**

**Business model and strategy**

Drillcon Group provides services in core drilling, exploration drilling, raise boring and production drilling to customers within the mining, infrastructure and exploration sectors. During the reporting period, no changes have been made to our service offering.

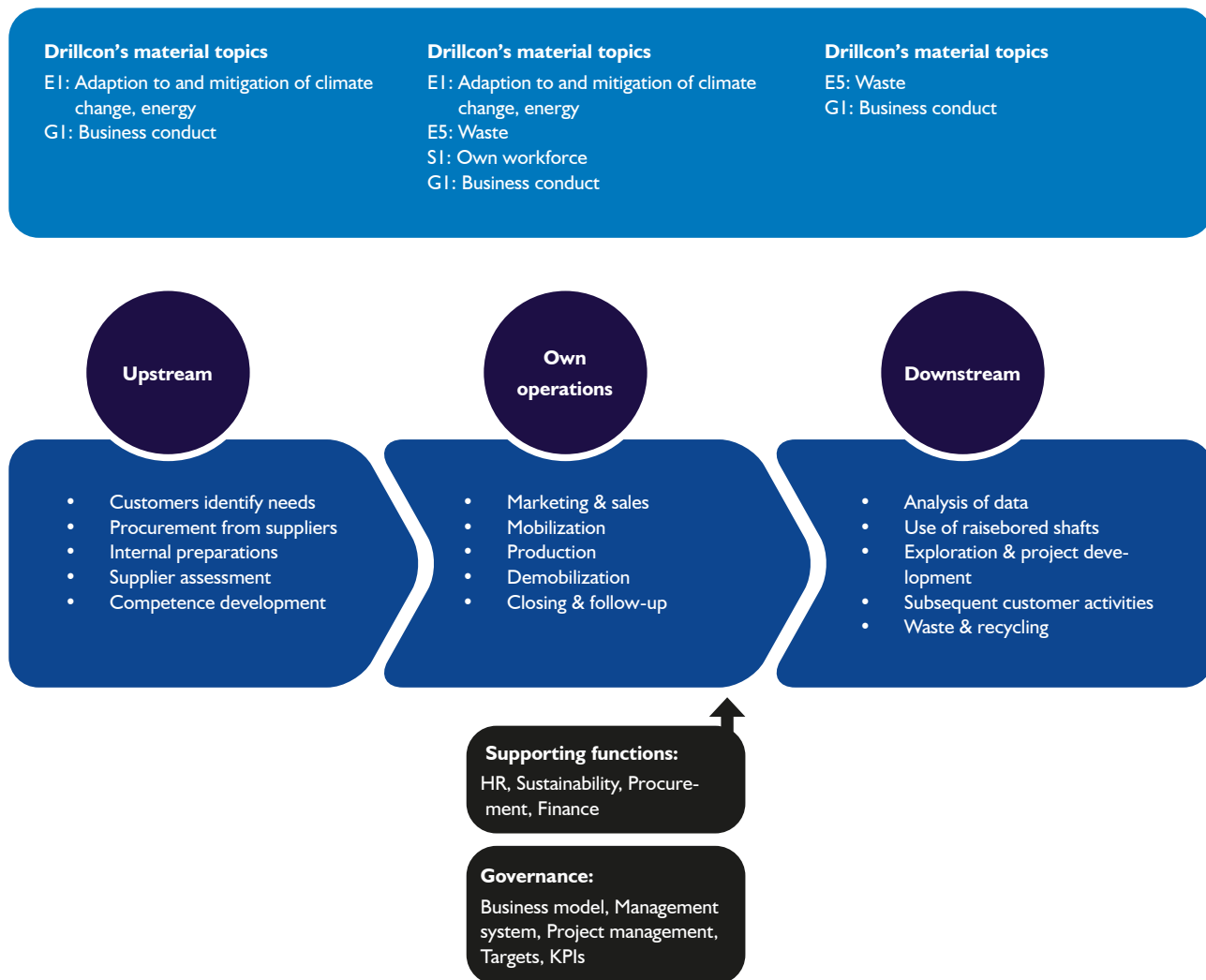
Our business model is based on delivering technically advanced, safe, and efficient solutions that create value for customers throughout the project cycle, from exploration to production. We combine high productivity with reduced environmental impact and view sustainability as an integrated part of our business strategy.

Quality assurance is a central element of our business model. Our services are performed according to ISO 9001-certified processes, ensuring that we meet high standards for quality, safety, and customer satisfaction. This strengthens our ability to work systematically with sustainability across the value chain.



**Value chain**

Our value chain extends from procurement of materials, equipment, and technical resources to the delivery of high-quality drilling services. It is designed to maximize customer value, safety, and sustainability at every step.



**Upstream**

Upstream includes the preparations that enable our core operations. The customer identifies the need for drilling, and we engage in close dialogue before project initiation. Suppliers provide equipment and materials, while we plan the project, staffing, and logistics. This stage also includes supplier assessments focusing on quality, environment, and safety, as well as competence development for our employees.

**Own operations**

Value creation in our own operations is realised through the core process. Work begins with marketing and sales, where business opportunities are identified and agreements are signed. We then plan the project and establish operations on-site.

In the production phase, we deliver drilling services according to specifications, monitor quality, manage deviations, and drive continuous improvements. Throughout the project, we maintain close and ongoing communication with the customer.

When the work is completed, demobilisation and site restoration are carried out, followed by project closure and final reporting, including improvement proposals.

Our own operations are supported by functions such as HR, sustainability, procurement, finance, and workshop operations, and are governed through a structured management system with project management routines, targets, and KPIs.

**Downstream**

Downstream, the results of our work are used within the customer's own processes. Analysis of drill cores and data forms the basis for geological modelling and production decisions, while raise-bored shafts are used for ventilation, logistics, and extraction. Our deliverables serve as important decision-making inputs for subsequent steps, such as continued exploration or project development. From there, the customer takes over through mining operations, construction work, and environmental follow-up. The end of the chain also includes waste management and recycling.

## Interests and views of stakeholders

Drillcon's most important stakeholders are shareholders, employees, customers, and suppliers, as these groups have a direct impact on the operations and sustainability work.

### Shareholders:

We have a diverse ownership structure consisting of both institutional and private shareholders, who have a strong interest in long-term value creation, transparency, and sustainable development. Dialogue primarily takes place through the annual general meeting, quarterly reports, and the annual report, as well as ongoing contact with major shareholders and investors to provide information on strategy, sustainability work, and financial performance.

### Employees:

Our employees are central to operational success and safety, and are directly affected by our work environment and sustainability efforts. Engagement occurs through workplace meetings, employee surveys, safety representatives, and channels for dialogue and complaints. The results are used to improve the work environment, safety, and competence development.

### Customers:

Our largest customers operate in the mining and infrastructure sectors, with high expectations regarding safety, quality, and sustainability. We hold monthly meetings to review project status, production, safety, and health, as well as annual customer surveys to monitor customer satisfaction and identify improvement areas. The results are used for corrective actions and process improvements.

### Suppliers:

Our main suppliers are manufacturers of machinery and drilling equipment, where quality and sustainability aspects are critical. Suppliers are evaluated annually through a weighted assessment of performance. The results are discussed within management to ensure quality and sustainability throughout the supply chain. We also conduct continuous supplier reviews of both new and existing suppliers, including a range of sustainability aspects.



## Double materiality assessment

### Process for double materiality assessment

The work on the double materiality assessment was carried out through a structured internal process in several steps:

- 1. Initial identification of impacts, risks, and opportunities**  
The work began with identifying potential impacts, risks, and opportunities based on the topics and sub-topics in the ESRS standards. Members of the management team, production managers, and other key personnel individually identified potential impacts (impact materiality), risks and opportunities (financial materiality).
- 2. Joint workshops and discussions**  
Following the identification phase, internal workshops were held where the assessments were discussed and complemented. These workshops ensured that all relevant impacts, risks, and opportunities were captured and that the assessments were broadly anchored within the organisation.

- 3. Materiality assessment**  
In the workshops, threshold values were established for each impact, risk, and opportunity, which were then used for the materiality assessment. The assessments were based on internal knowledge, risk reports, incident data, and operational experience, and were aligned with the ESRS dimensions of impact materiality and financial materiality. The following thresholds, disclosed in the tables below, were used.
- 4. Anchoring in management and board of directors**  
The results of the analysis were presented and discussed with Drillcon's executive management and Board of Directors during meetings, where the identified focus areas were confirmed.

Impact materiality				
Scale	Scope	Irremediable character	Likelihood	
5 Very high	5 Total	5 Irreversible	5 Guaranteed	100%
4 High	4 Widespread	4 Very difficult/long-term	4 Very likely	80%
3 Medium	3 Medium	3 Difficult/long time	3 Likely	60%
2 Low	2 Concentrated	2 Can, with effort	2 Possible	40%
1 Minimal	1 Limited	1 Relatively easy short term	1 Unlikely	20%

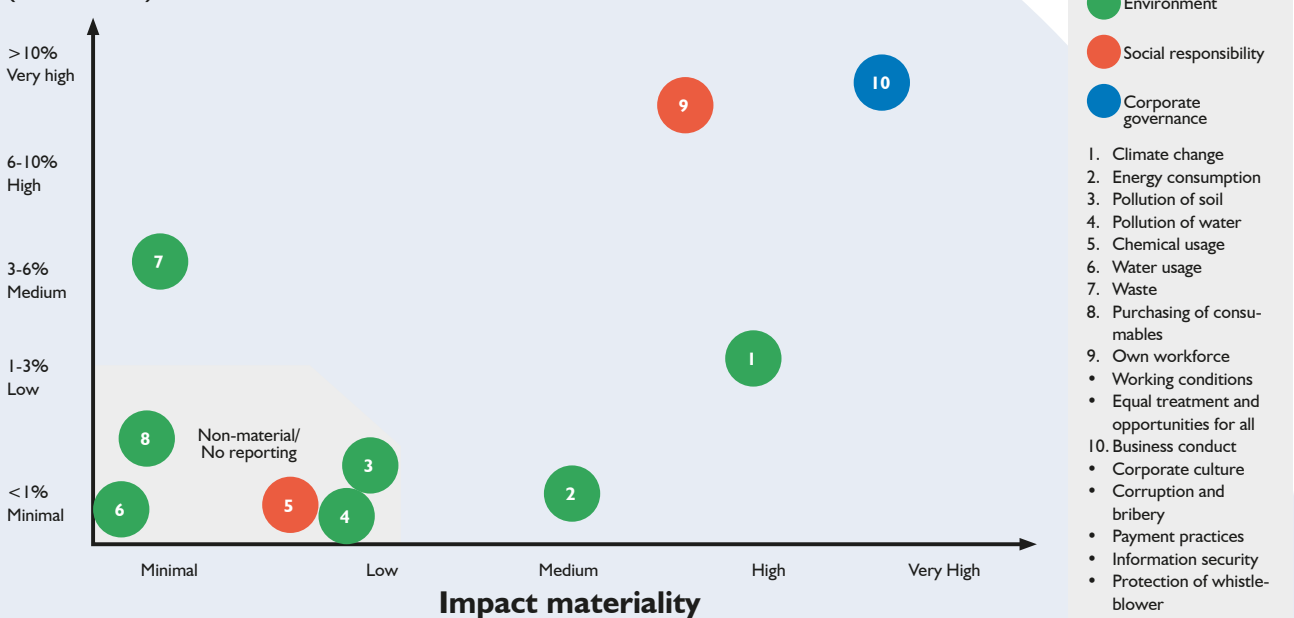
Financial materiality	
Financial effect	Likelihood
5 Very high	100% Guaranteed
4 High	80% Very likely
3 Medium	60% Likely
2 Low	40% Possible
1 Minimal	20% Unlikely

Regarding impact materiality, the four threshold values were combined and used to determine the X-axis values, reflecting the severity or positive impact on people and the environment.

### Results of the double materiality assessment

The double materiality assessment resulted in the following material impacts, risks, and opportunities. The figure illustrates the relative significance of each topic based on impact materiality and financial materiality.

### Financial materiality (% of EBITDA)



#### - Adaptation to and mitigation of climate change (ESRS E1)

Our climate impact arises from fuel consumption in our own operations (Scope 1) and energy use in drilling activities. These activities generate greenhouse gas emissions that contribute to climate change and negative environmental impacts.

From a financial perspective, stricter climate regulations and increased customer expectations may require equipment replacement, process adjustments, or investments in more energy-efficient solutions, potentially resulting in increased costs. At the same time, efficiency measures and investments in sustainable technologies create opportunities to reduce operating costs, strengthen competitiveness, and meet market expectations.

#### - Energy consumption (ESRS E1)

Our energy consumption arises mainly from operation of workshop equipment and heating of our facilities. Energy use contributes to greenhouse gas emissions and resource depletion, making this a material topic from an environmental perspective.

From a financial perspective, rising energy prices and stricter climate requirements may lead to increased operational costs. At the same time, energy efficiency and investments in renewable energy solutions create opportunities to reduce costs, strengthen competitiveness, and meet customer sustainability expectations. We work to reduce energy consumption and evaluate opportunities for a higher share of renewable energy in operations.

#### - Waste (ESRS E5)

We have identified impacts and risks related to waste management, as well as opportunities to reduce costs through circular solutions. Waste is generated primarily at drilling sites and in our workshop. At drilling sites, customers are responsible for final waste handling, but Drillcon is still responsible for ensuring correct sorting and handling on site to reduce environmental risks.

In the workshop, different waste fractions are sorted and then managed by an external recycling company. Even with external handling, it is essential that Drillcon maintains accurate sorting and handling routines to avoid negative environmental impacts and comply with regulations.

Costs for waste management and risks associated with inadequate routines can impact both operational costs and our brand. Stricter legal requirements and increased fees for hazardous waste add to the financial risks. Drillcon therefore works to ensure correct handling of waste at drilling sites before transferring responsibility to customers, to reduce waste volumes in the workshop, increase the share of recycled materials, and manage hazardous waste according to legal and internal requirements.

#### - Own workforce (ESRS S1)

Our employees are essential for delivering our services with high quality and safety. We have a positive impact by offering good working conditions, a safe work environment, and initiatives promoting health and well-being.

At the same time, the work environment is associated with risks that require continuous efforts in safety, risk management, and competence-building training. Deficiencies can lead to accidents and sick leave, which negatively affects employee well-being and safety. Such events can also cause production disruptions, increased costs, and reputational risks.

From a financial perspective, initiatives in safety, compe-

tence development, and equal treatment create opportunities to attract and retain talent, reduce staff turnover, and increase competitiveness. We therefore work with preventive safety measures, training, promotion of equality and diversity, and continuous development to strengthen employee engagement and competence.

#### - Business conduct (ESRS G1)

We have zero tolerance for corruption and bribery. As we operate in geographic areas with varying risk levels for corruption, inadequate business ethics can lead to financial consequences such as fines, legal proceedings, and lost contracts. A strong ethical culture and clear supplier assessments create competitive advantages through reduced risk exposure, strengthened brand, and more reliable customer relationships. We therefore prioritise training in business ethics, internal controls, and a robust whistleblower protection system.

#### - Information security

We handle customer, project, and personnel data across several countries, making information security a material topic. Cyber risks such as phishing and unauthorised access can lead to financial consequences in the form of downtime, recovery costs, and lost business.

At the same time, robust systems, security routines, and regular risk assessments provide opportunities to strengthen operational stability and increase customer confidence. We therefore work systematically with technical safeguards, continuous updates of security routines, and employee training in IT security and data protection.

#### Interaction with strategy and business model

The identified impacts, risks, and opportunities have not resulted in changes to our business areas, but they have influenced our strategic direction and priorities. The analysis clarifies the need to further integrate sustainability aspects into the core business and the value chain. During the year, we have therefore implemented several actions presented under each thematic standard. These actions strengthen Drillcon's ability to meet regulatory requirements and customer expectations, and they contribute to long-term competitiveness.

Investments in system support have resulted in costs during the year, but no additional major financial investments are planned for the coming years. Drillcon assesses that our strategy is robust for managing the identified risks and take advantage of the opportunities.

An aerial photograph of a construction site nestled within a dense forest. A prominent yellow crane stands in the center of the site, which is surrounded by various construction materials and equipment. The surrounding forest is lush and green, with tall trees and a thick canopy. The overall scene suggests a focus on sustainable construction practices in a natural environment.

# 2. Environment

## ESRS E1 – Climate change

Adaptation to and mitigation of climate change are among Drillcon's most material areas according to our double materiality assessment. We have identified environmental impacts through emissions from transport and energy use, as well as financial risks related to stricter climate requirements. At the same time, we see significant opportunities to strengthen our competitiveness through fossil-free transition and energy efficiency. Our work is based on our sustainability policy and will be further concretised through an upcoming climate transition plan with clear targets and actions.

### Climate transition plan and policies

Drillcon has a sustainability policy that includes the reduction and mitigation of climate impact. The policy covers transport, travel, vehicles, and energy efficiency and is approved by our CEO and adopted by management and the Board. It is monitored through targets, key indicators, and both internal and external audits.

Our Code of Conduct complements the sustainability policy and sets guidelines for systematic work to reduce environmental and climate impact. All employees and business partners are expected to follow the Code, and violations may lead to corrective measures.

In 2026, we will develop and implement a climate transition plan that concretises the policy direction and sets long-term targets, actions, and monitoring methods for reducing climate impact across the business. In 2025, the focus has been on developing routines and system support for sustainability reporting, emissions reporting, and chemical management.

### Actions

During the year, we have implemented and planned actions to achieve our climate targets and contribute to both adaptation to and mitigation of climate change. The actions are mainly organisational and process-related and do not require significant operational or capital expenditure. Therefore, no material financial resources are reported.

### Actions implemented during the year

During the reporting year, we have focused on establishing the fundamental conditions for climate work in line with our policy. The most important actions have been:

- Investment in a **Group-wide system** for sustainability reporting, including emissions calculation. This represents a capital investment that enables implementation across the organisation.
- **Training of employees** across the Group in the use of the system in order to ensure consistent data collection and reporting.
- **Mapping of emissions within Scope 1 and Scope 2**, forming the basis for future targets and actions.
- **Development of the sustainability policy and Code of Conduct**, including guidelines for climate mitigation and adaptation.
- **Development of environmental risk assessments.** Our checklist for regular minimum risk assessments has been updated to include environmental aspects and thereby strengthen the handling of environmental risks in daily operations. The updated checklist will be used in production from 2026.

### Planned actions

In the short term (2026), we plan to:

- Develop a **climate transition plan** with concrete actions to reduce greenhouse gas emissions, such as energy efficiency measures and increased electrification of the vehicle fleet. The plan will include targets and initiatives for the short, medium, and long term. Future investments linked to the implementation will be specified when the plan is finalised.
- Expand our emissions reporting to include **Scope 3**.

### Targets

Drillcon has worked with climate-related targets for several years as part of our sustainability efforts. These targets were established before the materiality assessment conducted in accordance with ESRS.

### Current targets

Our goals are to use resources responsibly and identify alternative solutions that contribute to society's green transition.

- We will continuously strive for activities that reduce CO<sub>2</sub> emissions per employee on an annual basis.
- We will continuously strive for activities that reduce energy consumption per drilled metre on an annual basis.

These targets remain as guiding principles but will be revised and strengthened in the coming years.

### Time frame and development

In 2026, we will further develop our climate targets to ensure full integration with the materiality assessment. The work will include:

- Establishing a baseline and reference values.
- Quantified targets with clear percentage reductions and time frames (short, medium, and long term).
- A climate transition plan in accordance with ESRS E1 requirements, in which the targets are linked to identified material topics and long-term strategies.

The targets will be developed in line with our sustainability policy and climate transition plan.

### Metrics

#### Energy consumption and mix

Energy consumption data and energy mix have mainly been collected from our suppliers' systems, where we can track our own energy consumption. Heating and cooling of offices have been estimated based on office area. Data is entered into our emissions management system, where both measured values and estimates are registered. The system calculates total energy consumption and emissions based on activity data, in accordance with the GHG Protocol and relevant emission factors.



Fuel consumption from crude oil and petroleum products has been converted from litres to MWh based on standard calorific values for each fuel type. The calculation is based on industry standards and does not include adjustments for efficiency or specific fuel blends.

After sustainability data is entered into our digital system, the information undergoes a quality control before reporting. We aim to gradually improve data quality and reduce the need for estimates in future reports.

**Boundary of energy data**

The calculation of total energy consumption and energy intensity is based on the energy that Drillcon controls and is responsible for. This includes fuel consumption for our own vehicles and machinery, as well as electricity, heating, and cooling for our own facilities and operations.

Electricity consumption for drilling at customer sites is not included in the calculation, as the energy is provided and paid for by the customer.

Energy consumption and mix	2025
(1) Fuel consumption from coal and coal products (MWh)	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	1 252,5
(3) Fuel consumption from natural gas (MWh)	0
(4) Fuel consumption from other fossil sources (MWh)	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	5,32
<b>(6) Total fossil energy consumption (MWh)</b>	<b>1 257,8</b>
<b>Share of fossil sources in total energy consumption (%)</b>	<b>81,7</b>
<b>(7) Consumption from nuclear sources (MWh)</b>	<b>143,4</b>
<b>Share of consumption from nuclear sources in total energy consumption (%)</b>	<b>9,3</b>
(8) Fuel consumption for renewable sources, including biomass (MWh)	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	138,9
(10) The consumption of self-generated non-fuel renewable energy (MWh)	0
<b>(11) Total renewable energy consumption (MWh)</b>	<b>138,9</b>
<b>Share of renewable sources in total energy consumption (%)</b>	<b>9</b>
<b>Total energy consumption (MWh)</b>	<b>1 540,1</b>

Energy intensity per net revenue	2025
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (kWh/Monetary unit)	3,90

The metric is calculated as the total energy consumption (kWh) from activities controlled by Drillcon, divided by the net revenue from these activities. The result corresponds to 3.90 kWh per 1,000 SEK of revenue. The calculation covers drilling operations, which according to EU classification belong to sectors with high climate impact. Net revenue is based on the Group's financial reporting.

Gross Scopes 1, 2, 3 and Total GHG emissions	2025
<b>Scope 1 GHG emissions</b>	
Gross Scope 1 GHG emissions (tCO2eq)	382,32
<b>Scope 2 GHG-emissions</b>	
Gross location-based Scope 2 GHG emissions (tCO2eq)	6,06
Gross market-based Scope 2 GHG emissions (tCO2eq)	31,99
<b>Significant scope 3 GHG emissions</b>	
Waste generated in operations	0,26
<b>Total GHG emissions</b>	
Total GHG emissions (location-based) (tCO2eq)	388,64
Total GHG emissions (market-based) (tCO2eq)	414,57
Scope 3 data is limited but will be phased in gradually from 2026	

Fuel consumption is based on data from our suppliers through fuel card systems. In Scandinavia, a designated supplier is used, whose website enables detailed monitoring of fuel volumes. In Spain and Portugal, aggregated volumes are received from the suppliers.

Greenhouse gas emissions are calculated in our emissions management system in accordance with the GHG Protocol and using standardised emission factors. After data entry, the information undergoes a quality control in the system to ensure accuracy before reporting.

**Boundary of emissions data**

Scope 3 data is limited but will be gradually phased in from 2026.

GHG intensity is not reported for 2025 because, according to ESRS E1-6, the metric must be based on total emissions (Scope 1, 2 and 3). Reporting only Scope 1 and 2 is assessed to give a misleading representation of Drillcon's actual climate impact.

## ESRS E5 – Resource use and circular economy

Resource efficiency and circular solutions are one of Drillcon's material focus areas according to our double materiality assessment. As Drillcon is not a manufacturing company, our impact on resource inflows and material use is limited. The most material aspect within ESRS E5 for our operations is therefore waste management.

This section focuses on waste and actions to reduce waste volumes. We work to extend the lifespan of equipment, reduce waste, and optimise the use of resources.

### Policies

Our sustainability policy includes resource efficiency and circular economy, with a focus on extending the lifespan of equipment and reducing waste. The policy includes:

- **Re-use and refurbishment** of machines and machine parts within our own operations.
- **Optimisation of utilisation rates** for machinery and equipment.
- **Waste management according to the waste hierarchy**, where landfill is the last resort.

### Actions

#### Actions implemented during the year

- Development of the **sustainability policy** and **Code of Conduct** in line with ESRS E5, describing our principles for resource use and circular economy.
- **Investment in a Group-wide system for sustainability reporting**, which enables reporting and follow-up of waste data.
- Introduction of a **system for inventory management and resource statistics** in Spain and Portugal, providing better oversight of product consumption and working hours, thereby enabling more efficient use of resources.

#### Planned actions

During 2026, we plan to develop a Climate Transition Plan that, in addition to the climate targets under ESRS E1, will also include actions that strengthen resource efficiency and circular practices in line with ESRS E5. Initiatives such as energy efficiency, electrification, and process optimisation are expected to create synergies between reduced emissions and more efficient resource use.

We will also develop specific targets linked to ESRS E5 during 2026. The actions implemented and planned so far are primarily organisational and process-related and do not require significant operational or capital expenditure. Therefore, there are no material financial resources to report.

### Targets

Our current targets were designed before the double materiality assessment conducted according to ESRS, and are therefore not yet fully aligned with the new structure. We currently have no targets directly linked to resource efficiency and circularity, but we continuously work with initiatives that support these principles, such as extending the lifespan of equipment and reducing waste. These efforts will be formalised into clear, quantified targets during 2026.

## Metrics

### Waste

Waste data has been collected from our recycling provider's system, where the amount and type of waste are registered at the time of collection from our facility. This data is based on actual measurements and reporting from the provider, ensuring high data quality for these waste streams.

In addition to the waste streams recorded through the provider, we have included estimates for food waste and residual waste from the office. These fractions are not weighed by the municipality, meaning that exact amounts are not available. The estimates are based on bin volume (litres), number of collections per year, and typical density values for each waste type. As the bins are rarely filled to maximum capacity, we assess that the estimates are more likely to be overestimated than underestimated. We judge that these estimates have a low impact on the total data quality of the report but disclose the methodology for transparency and traceability.

#### Boundary of waste data

In this year's report, we have only included waste from our headquarters in Örebro, where we have workshop, warehouse, and office operations. This is the part of the business where we have direct control over waste management. Waste generated at drilling sites is handled by customers and is therefore not included in our metrics.

At our office in Portugal, only small volumes of office waste occur, which are considered negligible and therefore not included. During 2026, we will continue mapping waste handling across the organisation to assess whether more units and waste streams should be included in future reporting.

Waste (kg)	2025
<b>Total amount of waste</b>	42 129
<b>Total amount of hazardous waste</b>	6 272
<b>Reuse</b>	0
<b>Material recycling</b>	27 013
<b>Energy recovery</b>	14 866
<b>Landfill</b>	5

The classification of waste as hazardous or non-hazardous follows the provider's standards and applicable legislation. Radioactive waste does not occur in our operations and is therefore not included in the reporting.

A photograph of three workers in a tunnel. They are wearing high-visibility yellow-green jackets and white hard hats with headlamps. The worker in the foreground is looking at a clipboard. The background shows the rough, rocky walls of the tunnel and some equipment. The text "TOGETHER WE MAKE" is overlaid in large white letters.

**”TOGETHER WE MAKE**

A photograph of three workers in a tunnel. They are wearing high-visibility yellow-green jackets with reflective silver stripes, black helmets with headlamps, and safety glasses. The tunnel walls are rough and grey, with some red markings. The lighting is dramatic, highlighting the workers against the dark background.

**KE THE DIFFERENCE”**



# 3. Social responsibility

## ESRS S1 – Own workforce

A safe, healthy, and inclusive working environment is one of Drillcon's most material areas according to our double materiality assessment. Equal treatment, human rights, and good working conditions are central components of our sustainability policy and essential for ensuring that employees feel safe, engaged, and have opportunities to develop.

Drillcon works systematically with health and safety through a management system certified according to ISO 45001, where occupational risks are identified, assessed, and continuously reduced. This is complemented by quality-assured routines under ISO 9001, which provide robust processes that contribute to a stable and safe organisation.

Through dialogue, training, and continuous improvement, we build a workplace culture that promotes well-being, fairness, and development for all employees.

### Policies

Our sustainability policy applies to our entire workforce and aligns with internationally recognised guidelines, as well as all relevant EU and national legislation. The policy is approved by the CEO and adopted by management and the Board. It includes:

- Respect for human rights and labour rights
- Zero tolerance for human trafficking, forced labour, and child labour
- Work environment routines and processes to prevent workplace accidents, including risk reporting and incident follow up
- Equal treatment and equal opportunities for all, including procedures to address discrimination and harassment
- Promotion of diversity and inclusion
- Competence development

In addition to the sustainability policy, we also have specific policies, such as the gender equality policy, which reinforces our work on equal treatment and inclusion. We strive to be an attractive and developmental workplace where all employees, regardless of gender, gender identity, ethnicity, religion, disability, sexual orientation, or age, have equal opportunities to grow and contribute.

Together with the sustainability policy, our Code of Conduct covers human rights, working conditions, and occupational health and safety. It focuses on health, safety, preventive measures, and prohibits discrimination, child labour, and forced labour. All employees and business partners are expected to follow the Code, and violations may lead to corrective measures.

### Risk management and processes

We work systematically to identify, assess, and manage occupational health and safety risks across the organisation. Our preventive work is built on clear routines, continuous follow up, and a structured management system ensuring that risks are detected and addressed in time. Employees have access to required personal protective equipment and the relevant tools needed for safe work, and we prioritise training that strengthens the safety culture and provides conditions for safe work performance. The systematic occupational health and safety work is supported by our internal systems, ensuring consistent and transparent follow up of health and safety incidents.

We also have established processes to ensure compliance with policies and to manage risks related to the workforce, including:

- Internal audits, risk assessments, and follow up of occupational safety indicators
- Corrective measures in case of non-compliance, including sanctions and access to whistleblower channels
- Engagement with employees through meetings, workplace gatherings, and employee surveys

### Processes for workforce engagement

We have established processes to ensure active and continuous engagement with our workforce on topics related to working conditions, occupational health and safety, and well-being. Engagement occurs both directly and through safety representatives, whose insights are essential for both strategic and operational decisions.

Dialogue with employees takes place continuously through risk assessments in daily work, quarterly workplace meetings, information mailing, annual employee surveys, and performance reviews. These forums ensure that perspectives are captured and that an inclusive work environment is maintained where every voice is heard.

The overall responsibility for ensuring that engagement functions well and that insights are integrated into decision-making lies with the Group CEO.

### Safety representatives and collective bargaining agreements

Safety representatives, elected by employees, act as a central link between management and staff in work environment matters and provide support when needed. We apply collective bargaining agreements in all countries where we operate, ensuring that human rights and labour rights are respected.

### Processes for remediation and channels for raising concerns

We have established processes to address and remedy negative impacts affecting our workforce. If we cause or contribute to a negative impact, we ensure that remedial actions are taken, dialogue is held with affected individuals, and the effects of the measures are monitored.

### Grievance channels

Employees can raise issues or report concerns through:

- The internal reporting system
- Contact with their immediate manager or HR
- Workplace meetings and individual conversations
- Whistleblower function (anonymous reporting available)

The channels are communicated during onboarding, in policy documents, and in regular meetings. Drillcon prohibits retaliation against anyone who raises concerns or reports wrongdoing.

### Follow-up and effectiveness

All cases are registered and managed in our reporting system. During weekly meetings, we follow up on incoming cases and their status. Effectiveness is evaluated through KPIs, the number of resolved cases, and results from employee surveys.





**Actions**

Actions implemented during the reporting year

- General sustainability training conducted during several workplace meetings (APT) to increase internal awareness. This continues in 2026 to include all employees.
- Individual training initiatives for employees based on identified needs.
- Improved compliance in internal systems, ensuring all employees can report risks, near misses, and incidents, including increased user friendliness.
- Strengthened safety rounds in Spain and Portugal.
- Analysis and measures based on the top five incidents and near misses, where the most common causes were analysed and actions implemented to reduce the risk of recurrence. This resulted in improved equipment for safer working procedures and ergonomic training to prevent injuries.

- Development of our Code of Conduct and sustainability policy to strengthen governance and culture.
  - Investment in a digital system for chemical management.
- These actions have mainly been conducted within the ordinary operational budget.

**Planned actions**

In 2026–2027, we plan to conduct comprehensive sustainability training to increase knowledge of sustainability topics and their relevance to daily operations. We also plan to implement digital safety rounds during 2026.

The planned actions are primarily organisational and process-related and do not require significant operational or capital expenditure.

**Targets**

We have worked with two overarching target areas related to the workforce for several years. These targets were developed before the ESRS-aligned materiality assessment and will be further developed in 2026 to ensure full integration.

**Current targets**

1. Drillcon’s business shall grow with motivated and engaged employees
  - In recruitment, we aim to increase the number of women in the workforce without compromising the required competence.
  - We will continue to develop our internal trainee programme and train trainees to become tomorrow’s operators within a maximum lead time of 2.5 years.
  - We will continue identifying high-potential employees and provide them with training and tools needed to become future leaders.
2. We shall continuously invest in and develop safety and health within the Group.
  - We shall continuously measure our Lost Time Injuries (LTI) frequency monthly, with the mission to reach zero work-related injuries.
  - Incident reporting per employee shall increase annually.
  - The Group shall have a maximum of 3 percent sick leave per year.

Targets are developed in collaboration with employee representatives and based on work environment statistics.

**Metrics**

All social metrics are based on data from internal systems that register employee information such as workforce size, occupational accidents, sick leave, training hours, and gender equality indicators. Data collection takes place continuously and covers the entire Group. The metrics refer to Drillcon Group unless otherwise stated.

## Characteristics of the employees and geographical distribution

2025					
Employment category	Female	Male	Other	Not disclosed	Total
Number of employee	18	283	0	0	301
Number of permanent employees	17	264	0	0	281
Number of temporary employees	1	19	0	0	20
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees	14	283	0	0	297
Number of part-time employees	4	0	0	0	4

2025		
Scandinavia	Spain	Portugal
Number of employees		
135	42	124
Number of permanent employees		
134	42	105
Number of temporary employees		
1	0	19
Number of non-guaranteed hours employees		
0	0	0
Number of full-time employees		
134	41	122
Number of part-time employees		
1	1	2

Employee turnover	2025
Employee turnover during the reporting period (%)	11
Number of employees who left the company during the reporting period	34

Country	Number of employees
Scandinavia	135
Spain	42
Portugal	124

Gender	Number of employees
Male	283
Female	18
Other	0
Not reported	0
<b>Total employees</b>	<b>301</b>

Collective bargaining coverage and social dialogue

2025		
Coverage Rate	Collective Bargaining Coverage Employees – EEA (for countries with >50 empl. representing >10% total empl.)	Social dialogue Workplace representation – EES (for countries with >50 empl. representing >10% total empl.)
0-19%		Spain, Portugal
20-39%		
40-59%		
60-79%		
80-100%	Scandinavia, Spain, Portugal	Scandinavia

Diversity metrics

Gender distribution in number and share of employees at executive management level		2025
Female		1
% of total at the highest management level		17%
Male		5
% of total at the highest management level		83%

Distribution of the number and share of employees by age group		2025
Under 30 years		65
Share of employees under 30 years (%)		22%
30–50 years		174
Share of employees aged 30–50 years (%)		58%
Over 50 years		62
Share of employees over 50 years (%)		21%

Adequate wages

We ensure that all employees within the Group receive an adequate wage in accordance with applicable collective agreements and relevant national benchmarks. Annual salary reviews are conducted to ensure competitive and fair wages and to verify that they meet the requirements for adequate remuneration.

Social protection

All employees are covered by social protection in connection with major life events such as illness, parental leave, or unemployment. This protection is based on two components: statutory public systems and supplementary benefits provided through collective agreements. Together, these ensure comprehensive protection against income loss.

We comply with collective agreements in all countries where we operate and ensure adequate employment conditions. Follow-up is conducted quarterly through Group-wide reporting on employment conditions and social protection.

### Training and skills development

2025			
Training and skills development	Female	Male	Total
Share of employees who participated in regular performance and career development reviews (%)	22	9	11
Average number of training hours per employee	38	20	21

In addition to the summary presented in the table, performance and career development reviews were conducted during the reporting year for both blue-collar employees and white-collar. The share of blue-collar employees who participated in regular performance and career development reviews was 8%, and the corresponding share for white-collar was 33%.

### Health and safety

2025	
Share of employees covered by a health and safety management system (%)	100
Number of fatalities resulting from work related injuries and work related ill health	0
Number of recorded workplace accidents	5
Share of recorded workplace accidents (%)	1,66
Number of lost days due to work-related accidents	113

### Remuneration metrics (pay gap and total compensation)

Drillcon's remuneration levels show no pay gaps between genders for the same or equivalent work. We therefore apply equal pay for equal or equivalent work and have no gender-based pay differences to report.

Ratio of the highest-paid individual to median compensation	2025
Drillcon Group	3,91

### Incidents, complaints and severe human rights impacts

2025	
Number of cases of discrimination (including harassment)	0
Number of complaints submitted through relevant channels	1*
Total amount of fines due to incidents and complaints (SEK)	0

\*Reported complaints submitted through the whistleblower function; these do not necessarily relate to the own workforce or to human rights.





# 4. Corporate governance

## ESRS G1 – Business conduct

Business conduct is one of our most material areas according to the double materiality assessment. We have identified risks related to corruption, inadequate business ethics, and information security, and we therefore work systematically with anti-corruption, information security, and strengthened internal control. Our Code of Conduct and sustainability policy form the foundation for this work.

Corporate governance is a central part of our sustainability strategy and ensures that the business is conducted responsibly, transparently, and with a long-term perspective. Sustainability considerations are integrated into our governance and decision-making processes, with a focus on risk management, regulatory compliance, and ethical business practices. Through clear policies, internal controls, and regular follow-up, we build trust with customers, employees, and other stakeholders.

Drillcon's governance and control processes are supported by a management system certified according to ISO 9001 and ISO 45001. This contributes to a systematic, transparent, and improvement-driven approach that strengthens our ability to meet sustainability goals and regulatory requirements.

### Corporate culture

Our corporate culture is based on our core values **Innovation, Commitment, and Collaboration**, which guide the entire organisation. We promote a culture of integrity, accountability, and respect through:

- An onboarding programme for all new employees, with a focus on ethics and whistleblowing.
- Annual compliance reviews for the management team.
- Regular training in the Code of Conduct and fraud awareness for senior positions.
- Follow up of employee engagement and culture through internal dialogues and surveys.

### Policies

Drillcon has a sustainability policy and a Code of Conduct that guide our work on business ethics and corporate governance. The policy includes:

- Anti-corruption and anti-bribery (zero tolerance, aligned with the UN Convention against Corruption)
- Ethical guidelines for business partners
- Supplier and customer assessments
- Payment procedures and internal controls
- Information security and GDPR
- Internal and external audits
- Whistleblower function

Functions with elevated risk for corruption and bribery, such as procurement, sales, and parts of the finance department, are subject to specific controls and training initiatives. All employees are covered by the sustainability policy, and both employees and business partners are expected to follow the Code of Conduct. Violations may lead to corrective measures.

In addition to the sustainability policy and Code of Conduct, we also have specific policies such as an anti-corruption policy and a market abuse regulation (MAR) policy, which further strengthen our work with business ethics, compliance, and prevention of misconduct.

## Processes, channels and protection of whistleblowers

We have established processes to identify, report, and investigate deviations from the Code of Conduct. These include:

- Internal audits to identify risks and follow up on internal controls. During the year, we have improved internal documentation and routines for internal audits.
- External audits to ensure objectivity and transparency.
- A whistleblower function with anonymous reporting options.
- A risk and incident reporting system, where all employees can report risks, near misses, and improvement proposals.

All new employees are introduced to the whistleblower function and the Code of Conduct during onboarding. The whistleblower channel is accessible via our website and is complemented by email and telephone reporting options. We also have a policy to protect whistleblowers and comply with all legal requirements under Swedish legislation.

All members of Drillcon's management team undergo training in the Code of Conduct and sign compliance documents annually. Our strategic business partners are informed about the Code and are expected to sign it.

### Management of relationships with suppliers

Drillcon has established routines and systems to ensure fair and transparent business relationships with suppliers. We work to avoid late payments through clear payment procedures, monitoring of invoice flows, and compliance with applicable agreements and legislation. These routines apply equally to all suppliers, regardless of size, ensuring that small and medium-sized enterprises (SMEs) are not exposed to additional risks.

We have not identified any material risks or negative impacts related to our supplier relationships. Drillcon works proactively to maintain a sustainable business culture by ensuring good payment practices and fair conduct in all transactions.

In supplier selection, we also consider social and environmental criteria, including requirements on human rights, labour standards, and environmental responsibility.

### Prevention and detection of corruption and bribery

We have zero tolerance for corruption, bribery, fraud, and unethical behaviour. These principles are regulated in our sustainability policy, Code of Conduct, and a specific anti-corruption policy. The requirements apply to all employees as well as consultants, customers, suppliers, contractors, and other business partners.

### Procedures for prevention and detection

We have internal control routines to prevent, detect, and manage corruption, bribery, and other irregularities. Our processes are based on clear guidelines describing actions that constitute corruption, fraud, and theft. To ensure transparency and reduce the risk of improper transactions, we apply internal controls and financial review mechanisms. A central part of these routines is the four-eyes principle, meaning that all payments and supplier registrations require dual control and approval by two authorised individuals.



In addition, we have defined approval rules for bank transactions, specifying which individuals may approve payments and up to which thresholds. These measures reduce the risk of improper transactions and ensure transparency in our financial processes.

We also provide a whistleblower function that allows anonymous reporting via our website, fully compliant with applicable legislation and with strong whistleblower protection.

Any allegations or incidents are handled according to internal procedures, including immediate investigation, documentation, and reporting to management and the Board when necessary. We continuously work to strengthen these processes to maintain a high standard of business ethics and integrity.

**Investigations and accountability**

Our whistleblower function is managed by an external party that records all incoming reports and all communication, ensuring transparency and preventing manipulation of information.

Recipients of whistleblower reports are designated individuals within the company, currently the CEO and CFO. Internal investigations are carried out when needed, while the external whistleblower system ensures independent oversight. The process follows all legal requirements and includes immediate investigation, documentation, and reporting to management and the Board. In cases involving suspected misconduct, the Board is continuously updated until the case is resolved.

**Training and awareness**

We conduct annual training initiatives to prevent corruption and bribery. The training includes a review of the anti-corruption policy, guidance for employees on how to act in situations involving a risk of undue influence, and examples of scenarios that may arise in the operations. The purpose is to ensure that all employees have knowledge of the applicable rules and can identify and manage risks appropriately.

All risk-exposed functions are covered by the training, which ensures 100% coverage. Individuals in senior positions, including the Board of Directors and executive management, also receive annually updated training and information about policies and procedures, with 100% participation. To strengthen compliance, the Code of Conduct is communicated annually to these individuals, who sign it after reviewing its contents and any updates. This ensures that responsibilities and requirements are clearly embedded.

Through these measures, we ensure that knowledge of anti-corruption practices is integrated throughout the organisation and that risks are managed proactively.

**Targets**

Our targets are to act and live according to the highest ethical standards and to maintain a business culture with zero tolerance for corruption, discrimination, and racism. The targets were developed before the ESRS-aligned materiality assessment and will be further developed in 2026 to ensure full integration with the new structure.

**Metrics**

**Confirmed incidents of corruption or bribery**

2025	
Total number of confirmed incidents of corruption or bribery	0
Number of convictions for anti-corruption and bribery offences	0
Total amount of fines for these violations (SEK)	0
Actions taken to address breaches of procedures and standards	No breaches related to the above

The information is based on internal reporting systems and our whistleblower channel. Only incidents in which Drillcon or our employees are directly involved are included, in accordance with ESRS. A confirmed incident is defined as an event where an internal investigation has established that corruption or bribery actually occurred. The metric is not externally validated.



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## Summary of Metrics

Metrics	Topic	ESRS	Reference
Energy consumption and mix	Environment	ESRS E1 (E1-5)	s. 20
Scope 1 CO2e emissions	Environment	ESRS E1 (E1-6)	s. 20
Scope 2 CO2e emissions	Environment	ESRS E1 (E1-6)	s. 20
Waste	Environment	ESRS E5 (E5-5)	s. 21
Characteristics of the employees	Social	ESRS S1 (S1-6)	s. 27
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