

2022-11-09

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| <b>PORTAL QUESTION A</b><br><b>Describe the organization's basic conditions, business model and work with due diligence and which part of the organization is covered by the self-declaration</b><br><br><b>4.2 The organization's conditions and strategy in terms of social responsibility</b> | <b>Possible summary of portal question A</b>  |   |  |
|  | Question 1: Which parts of the organization, organizational units or groups of people are covered by the self-declaration and why have any delimitations been made?   | The self-declaration covers all of RECOMA AB, 559323-9774, Its main office / production plant in Hässleholm, Sweden. All units (leadership, sales, production, purchasing, logistics, accounting) and people of the organizations are included. No delimitations. RECOMA produces recycled and recyclable construction material from 100% composite packaging waste.  |  |
|  | Question 2: What areas of activity (processes), what size, number of employees and geographical location does the organization have?  | All activity (administration, purchasing, production, sales). 4 employees. Office / production plant in Hässleholm, Sweden where the waste is recycled to the end product.  |  |
|  | Question 3: What other certifications or tools / guidelines in sustainable development does the organization use?   | Sustainability is the main goal both for the organization and product. RECOMA AB is in the process of acquiring ISO 9001 and 14001 certifications before the end of the year. Moreover, relevant Eco-labels for the end-product are important, such as Byggarubedömningen, Sunda Hus, Basta, EPD and Svanen Husproduktportal.   |  |
|  | Question 4: Describe value chain, with supply chain including geographical spread and number of levels, customer groups and subcontractors.   | Raw material (post consumer composite packaging) is sourced from Sweden or neighboring countries (Norway, Denmark, Finland). Facing paper for product is sourced from Czech Republic (only supplier who can offer 100% recycled). We ship to customers directly (in Sweden, Denmark, Norway and Finland), a majority of the product goes to retailers but we also have direct sales to consumers/B2B in a variety of fields such as interior design / furniture / construction and others.  |  |
|  | Question 5: Describe how the organization secures its work according to the seven principles according to SS-EN ISO 26000: 2021, for example for which routines and work steps the principles are important. Comment on all the principles and state which ones have been identified as important. The principles are accountability, transparency, ethical conduct, respect for the interests of stakeholders, respect for the rule of law, respect for international standards of conduct and respect for human rights. | The seven principles are all considered as important for us within the organization. Special attention is paid to Transparency as it is part of our values and mission, as well as a written requirement from owners. Another principle of additional importance is Respect for the interests of stakeholders, since we operate under external funding. Ethical conduct and accountability are also taken into consideration since our values state that we must prioritize people and environment. We trade internationally and take special care to be sensitive to both laws and cultural details where we operate, especially avoiding business opportunities that might relate to human rights violations. |  |

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|                 | Question 6: Which stakeholders for social, economic and environmental sustainability have the organization identified?   | Stakeholders are mapped in order to identify them and analyze their interest and importance to RECOMA. Mainly it considers financing and customers, who will not work with us unless we live up to our sustainability claims. But also permits and other general necessities: Government, Investors, Banks, Almi, Vinnova,  |  |
|                 | Question 7: How does the organization identify and assess which stakeholders are prioritized and which are relevant?<br>(See SS-EN ISO 26000: 2021, 5.3.2.)                                      | No defined process; improvised / adapted in each individual case by physical or virtual meetings, background checks. Evaluating their potential impact on our business and our business' potential impact on them.  |  |
|                 | Question 8: Which stakeholders are prioritized?  | We aim to scale our production and sales quickly, so we need to pay special consideration to Government, Banks, Customrers, Retailers so that we have the necessary permits to scale our operations and the funds to finance the expansion as well as the end customers to buy the product and make the plan viable.  |  |
|                 | Question 9: What consideration is given to the stakeholder groups that may have difficulty making themselves heard and may therefore need to be covered by special consideration?                | By analysing their interests, as well as continuous dialogue with relevant stakeholders. We list the stakeholders and comment on their interest/relevance, and this list is evolving over time. As of 2022, we have not identified any stakeholder groups that have difficulties being heard.   |  |
|                 | Question 10: Describe the organization's analysis of what social responsibility means to it in terms of relevance, significance and influence.<br>(See SS-EN ISO 26000: 2021, 7.3, 7.7 and 7.8.) | We aim take social responsibility by being an organization that considers people and the enviornment, with extra focus on environmental impact since our production and product focuses on minimizing waste and carbon emissions. We aim to create work opportunities and tax revenue in our community, and with a background of being employees we all in leadership positions share a vision of how to be a welcoming and trustworthy employer by promoting openness and honesty. We also strive for transparent and friendly communication with all stakeholders, while doing the environment a favor by minimizing emissions and waste. Safety measures for employees are implemented without considering cost. |  |

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|   | Question 11: Describe which sub-areas (see Appendix B), based on the main areas of business management, human rights, working conditions, environment, good business practices, consumer issues, community involvement and development, are considered important for the organization and have therefore been prioritized and why.<br>(See SS-EN ISO 26000: 2021, sections 6 and 7.3.) | There are several sub-areas that are of particular interest and/or relevance for RECOMA; As of 2022 the following sub-areas were identified as focus areas: M2: circular solutions, sustainable resource use (we are producing a circular product, that is manufactured from recycled waste and is recyclable over and over again), M3: climate change (the goal with our production is to minimize the climate impact from waste and emissions in the construction sector), K1: information and marketing (our values call for transparent information communications to all share holders), K7: customer awareness (we offer a new product and new solution and we realize that we need to communicate the environmental benefits to our potential customers and educate about the Swedish recycling situation), A4: healthy working environment (we are passionate about offering a physically and psychologically enjoyable working environment for employees). These Sub-goals were identified with ALMI during sustainability workshops and coaching   |  |
|   | Question 12: In what way have risks, opportunities and consequences for the organization been weighed in order to set priorities for relevant areas of responsibility and goals, in order to ensure a long-term sustainable commitment?<br>(Se SS-EN ISO 26000:2021, 7.3.)   | Risks, opportunities and consequences are considered seriously, as we are a vulnerable startup company. SWOT analysis is updated regularly based on stakeholders, mission, vision and business plan. These factors are all dependent on how we perform within sustainability, and therefore directly connected to the amount of product we produce and the amount of waste we recycle.   |  |
| <b>PORTAL QUESTION B</b><br><b>Describe how management relates to sustainable development</b> | <b>Possible summary of portal question B</b>   |  |  |
| <b>4.3 Leadership</b>   | Question 13: Describe the organization's position in relation to the global goals for sustainable development in strategic governing documents, for example visions, business / business ideas, strategies, goals and values, in order to maximize the organization's contribution to sustainable development and the global goals for sustainable development.                        | We have identified some goals that are more important to us at this stage - since working towards them will help us scale up our business model. The better we perform in recycling waste and keeping a healthy working environment, the better our impact on society is. Important goals for RECOMA are 9) Sustainable industry and innovation as we are opening a low-CO2 production plant for fully circular material, only waste as input material. 11) Sustainable cities and societies, as we want to supply the building material to build sustainable cities and build it from the society's waste streams. 12) Sustainable production and consumption, by offering a circular alternative into both local production and consumption patterns. and 13) Climate change mitigation, since this is what inspires us and what we ultimately want to accomplish by lowering CO2 emissions and waste from construction and recycling sectors. An important goal is 8) sustainable economic growth which allows us to be profitable, create work opportunities and offer a good working environment. |  |

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|  | Question 14: What / which policies for social, economic and environmental sustainability does the organization work according to?   | At the moment we have a sustainability policy, privacy policy, and quality policy, outlining the goals and steps we take to ensure that we offer quality product while protecting environment and stakeholders' privacy.  |  |
|  | Question 15: How has the management distributed the sustainability responsibility within the management group?  | As we are a small organization there is a lot of overlapping responsibilities over functions and people. However, mainly purchasing/logistics has the responsibility of making due diligence of suppliers and finding the most carbon-effective transports, sales responsible for evaluating customers, finance/accounting for green/sustainable financing compliance. CEO for certifications and communication internally/externally |  |
|  | Question 16: Which roles / persons within the organization have a special responsibility for sustainability work and how has this been communicated?  | CEO has the main responsibility of sustainability work.   |  |
| <b>PORTAL QUESTION C</b><br><b>Describe the organization's planning, ie which of the global goals and sub-goals for sustainable development that the organization has chosen and how these choices have been made</b><br><br><b>4.4 Planning</b> | <b>Possible summary of portal question C</b>  |   |  |
|  | Question 17: How is the sustainability perspective made visible in the organization's strategy?   | Through transparency regarding the organization, our values, vision and mission. As well as business plan in which the main goal is to maximize recycling and minimize incineration of waste (minimizing emissions).  |  |
|  | Question 18: How and when is the stakeholders' expectations and views obtained?<br>(See SS-EN ISO 26000: 2021, 5.3 and 7.5.4.)  | We do not have a defined or documented process or regularity. But we communicate through dialogue during annual general meeting, board meetings, as well as any meetings with other stakeholders, which are conducted at least quarterly. Shareholders and selected other stakeholders receive a monthly newsletter with the main updates regarding Recoma's progress. Yearly revision / reports to authorities regarding permits.    |  |
|  | Question 19: How are risks and opportunities that have been identified in the sustainability work handled?  | The question of risk is handled on bimonthly board meetings, documented in management system, analyzed and decided for action or not, and/or follow-up. As a startup we are vulnerable to external trends and continuously conduct SWOT analysis. Particular focus is on supply chain and raw material (waste) sourcing since this is a necessary component to run and scale our business model.                                      |  |
|  | Question 20: Describe how the organization minimizes risks with a focus on the supply chain, for example in countries with a high risk of corruption or when it comes to human rights violations. | We avoid countries and organizations with known high risk of corruption or human rights violations. See question 4 for description of supply chain.   |  |

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|                 | Question 21: How does the organization ensure knowledge and compliance with applicable laws, other requirements and international standards of conduct in the countries covered by this self-declaration?      | We are members in relevant industry organizations for construction, recycling and production of building material. Yearly revision according to ISO 9001 requirements. We operate under a permit from the regional county administration and are controlled yearly by the municipality that we follow environmental protection guidelines. Subscribing to relevant newsletters and overlooking any law changes. Other than that, through dialogue with stakeholders.   |  |
|                 | Question 22: Which of the global goals for sustainable development, both goals and sub-goals, have been identified and selected? Also describe how this maximization analysis (see 3.1) was carried out.       | As part of Almi sustainability coaching we mapped the goals that are relevant for us and where our operation has (potential for) impact on stakeholders and the value chain - including analyzing what we are good at and where we should focus for improvement. 9. Sustainable industry, innovation, infrastructure. 11. Sustainable cities and society. 12. 13: Mitigate climate change.   |  |
|                 | Question 23: What action plans have been developed based on the goals and sub-goals selected from the global goals for sustainable development?  | No defined action plan as of yet. But some activities mentioned that relate to the goals. In short - recycling as much waste as possible. The goal is to reach a capacity of 20,000 tons by 2025 and an action plan year-by-year including milestones and individual responsibilities to reach these goals has been developed. Spreading knowledge and increasing interest about our product and production. Using transport solutions with minimized climate impact. Offering customers the opportunity to 100% recycle cut-offs, left-overs or demolition waste. Finding suppliers in close proximity and working to implement sustainability indicators | Must be answered annually  |
|                 | Question 24: How have the selected goals and sub-goals from the global goals for sustainable development been integrated with the organization's other goals and business plans?                               | Fully integrated in our business plan and strategy. The bigger our production and revenue, the bigger our positive climate impact. Our recruitment policy in development and hiring terms are related to goal A4: working environment. Circular solutions is related to our production process and its capacity, climate   |  |
|                 | Question 25: What is the division of responsibilities for the global goals for sustainable development within the organization? State the division of responsibilities based on relevant functions and levels. | CEO: main responsibility. Purchasing/logistics: finding suppliers and transporters aligned with our climate goals. (M3 climate change mitigation) CFO: due diligence of investors, banks, etc. Sales: responsible for social and environmental communication with customers (K1 and K7: marketing and information). A4   |  |
|                 | Question 26: Describe any other goals and action plans based on priority sub-areas in SS-EN ISO 26000: 2021 which are not covered by answers to questions 22 to 25, but which were answered under question 11. | Goal 8: Another prioritized goal for the company is a safe and sound working environment, where physical and mental health as well as financial security is guaranteed. All Recoma leadership have backgrounds as employees and have a very clear picture of what kind of workplace we want to be. On top of that we have hired a certified work environment engineer to help us develop a safe and healthy environment both physically and psychologically.   |  |

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| <b>PORTAL QUESTION D</b><br><b>Describe the organization's support structures for sustainability work</b><br><br><b>4.5 Support</b> | <b>Possible summary of portal question D</b>  |   |  |
|   | Question 27: How is it ensured that the necessary resources, financial resources and human resources are available to carry out the work? | Owners' directive describes that environmental beneficial activities and working environment is prioritized - this impacts the work of the board of directors and CEO responsibility. Budgets are made to include resources for sustainability work. Given that this work is directly related to the success of the company, allocating financial and human resources to sustainability work is prioritized. Our business model, value proposition and competitive advantage are all dependent on performing well in sustainability variables.  | Must be answered annually  |
|   | Question 28: What competence development has been carried out in the past year in the area of sustainability?                             | Since Recoma was founded, we identified that although our process and product perform high in terms of sustainability, we wanted to evaluate how we can improve other aspects. We participated in Almi sustainability coaching "framtidsgeneratoren", Krinova business coaching, Oxford leadership development and Life Cycle Analysis education prior to developing our Environmental Product Declaration.   | Must be answered annually  |
|   | Question 29: What competence development is planned for the next 24 months in the area of sustainability?                                 | Competence development for the upcoming 24 months mainly considers onboarding and educating new personnel at our production facility, to ensure that sustainability is considered a top priority in all decision making. Learning more about waste streams and where impact can be maximized by choosing potential other sources of waste. Continue development of Life cycle perspective on all parts of the business to identify where further action can be taken (for example on electric consumption, business travel, and transports which have a high impact in our Life Cycle perspective). | Must be answered annually  |
|   | Question 30: What insight is given to stakeholders in sustainability work? Describe the method of stakeholder dialogue.                   | Transparency is considered in owner's directive "even if it has a cost", and one of the values the company work for. We try to make our progress and sustainability work (policies and certificates, permits) accessible on website and social media. A monthly newsletter is sent out to prioritized stakeholders. Customers and suppliers are updated on our website and social media channels where we share progress of our sustainability work. North Star metric: cubic meters of material sold (considers both profit and emissions saved).  | Must be answered annually  |

2022-11-09

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|  | Question 31: How is the organization's work regarding social responsibility and contributions communicated with regard to the global goals for sustainable development? When is the method of communication evaluated and when was this last changed? | We share updates on newsletters and social media regarding the organization's sustainability work, and regarding the product's sustainability features it is communicated through flyers and also on social media/impact. We showcase the goals that we work towards on our website and relevant sustainability / environment policies are also accessible on our website.   |  |
|  | Question 32: If any area has been excluded from the communication, for example with regard to the organization's or stakeholders' need for integrity, explain why.  | No area has been excluded.   | Must be answered annually  |
|  | Question 33: Describe business governance, including governance mechanisms for the work with corporate social responsibility and the contribution to the global goals for sustainable development.  | Business governance is mostly done through quality and environment management systems related to ISO 9001 and 14001 as well as the owners' directive. Moreover external controls and verifications according to our environmental permit which requires routines and actions for environmental protection. We aim to set up an internal governance structure to consolidate demands from various stakeholders through Materiality assessment.  |  |
| <b>PORTAL QUESTION E</b><br><b>Describe the organization's activities for social responsibility during the period and to achieve set goals for sustainable development</b> | <b>Possible summary of portal question E</b>  |  |  |
| <b>4.6 Activities</b>  | Question 34: Describe the organization's completed and ongoing activities based on priority sub-areas in SS-EN ISO 26000: 2021 (see questions 10 to 12).  | We hired a work environment engineer to ensure good mental and physical health at our workplace. We sell according to ABM-07 terms for construction products trade. We decided to always be transparent even if it can have a cost, for example a publicly available price list (from owners' directive). Fact-based sustainability communication by developing life cycle analysis and certificates that support claims, for example EPD. We prioritize environmental impact and the goal is to save as much waste as possible from incineration and recycle it, sell it, and replace other alternatives, from 4000 tons 2022 to 20000 tons 2025. | Must be answered annually  |
|  | Question 35: Describe the organization's possible further implemented and ongoing activities based on selected goals and sub-goals among the global goals for sustainable development (see questions 22 and 23).                                      | In accordance with our goal of prioritizing transparency and fact-based communication we decided to certify us according to ISO 26000. Specific activities is to establish recruitment routines that enable equality and fairness in selection, to further optimize our communication to external stakeholders, to develop specific selection criteria for suppliers to minimize emissions, transports and to only receive waste where incineration is the only alternative.   | Must be answered annually  |



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|                 | Question 36: What collaborations and partnerships does the organization have in the area of sustainability?   | We are members of several organizations dedicated to a sustainable construction sector and waste reduction; LFM30. Sweden Green Building Council. CirEko. Hållbart Byggnade Syd. PropTech Sweden. PackBridge. Klimatallians Skåne Nordost. Återvinningsindustrierna. We participate in networking events, newsletters, listening to relevant speakers as well as speaking at events.   |  |
|                 | Question 37: Describe the organization's preparedness and action in emergencies and in terms of crisis management in the area of sustainability.                          | As our production is subject to a permit according to the Swedish environmental code, we have in accordance with the local administrative board identified processes, routines, equipment and plans in case of emergency or crisis to minimize and/or avoid potential negative environmental impact. Avoiding gas emissions from the material, avoiding risks of leakage to water drain systems, minimizing noise and smell pollution to surrounding properties, and minimizing emissions as well as electrical consumption. Have also taken measures to reduce the risk of fire through installation of sprinkler system. |  |
|                 | <b>Possible summary of portal question F</b>  |  |  |
|                 | Question 38: What metrics are used to show the status of the sustainability work? How are the priority sub-areas followed up?   | The main metric is the volume of product sold (amount of tonnes of waste recycled). This can then easily be calculated to amount of product sold, amount of carbon emission saved, etc. Further metrics include CO2e per product sold, in which the whole cradle to cradle process is included, transport.   |  |
|                 | Question 39: Has the organization chosen to use any of the indicators linked to the selected global goals (and sub-goals) for sustainable development? If so, which ones? | Not yet.   |  |
|                 | Question 40: What were the results of the selected global goals for sustainable development in the latest survey?   | No survey yet.   | Must be answered annually  |
|                 | Question 41: What did the latest follow-up of the organization's other sustainability goals show? (See SS-EN ISO 26000: 2021, 7.4.2.)                                     | Monthly assessment of north star metric, amount of product sold (amount of waste recycled and amount of emissions saved). Since this is our first year with sales we have no benchmark but assessment shows continuous growth according to prognosis   | Must be answered annually  |
|                 | Question 42: Has an internal audit been carried out at the own organization and have any deviations been handled?   | No   | Must be answered annually  |
|                 | Question 43: Has an audit been carried out by or by stakeholders, or both? Have any deviations been handled?  | No   | Must be answered annually  |



2022-11-09

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|   | Question 44: What sustainability goals have been set for the coming period (for example, 12-month period)?   | Scale up production capacity to 7000 tons waste / year recycled. Further minimize footprint from transports since it is identified to contribute to a majority of our emissions (change to renewable fuels on the transports that are within our control). Order additional production equipment and hire production staff to match demand and production rates.   | Must be answered annually  |
|   | Question 45: Have there been re-prioritisations in the sustainability work and, if so, which ones?   | No   | Must be answered annually  |
|   | Question 46: What conclusions does the management draw about the results and efficiency of the sustainability work?  | As we are a young company, several sustainability activities have been initiated (certifications, verification) and some are completed (developing an LCA) and has led to further insight into what needs to be further focused on (looking into transport and energy efficiency). We are developing processes for fully integrating sustainability work into business model.  | Must be answered annually  |
|   | Question 47: Are there substantive issues that fall under the prescribed content for sustainability reporting that have not been dealt with in this self-declaration? If so, who and how have these issues been addressed? | No   | Must be answered annually  |
| <b>PORTAL QUESTION G</b><br><b>Describe the organization's continuous improvement work</b><br><br><b>4.8 Improvements</b> | <b>Possible summary of portal question G</b>   |  |  |
|   | Question 48: What method has been used to identify, control and monitor improvements?  | Improvements are handled in quality management system Quality Works as part of ISO 9001 and 14001. Suggestions are analyzed, decided upon and implemented or not. Follow-up is conducted quarterly. Since we are a young company we are still developing and implementing processes both for production, sales, purchasing and other functions. Improvements are discussed and implemented almost daily on leadership meetings, and followed up on a weekly basis. |  |
|   | Question 49: In addition to the sustainability goals, have there been any further improvements?  | Improvements are implemented almost daily given that we are a young company with new requirements and requests from customers at least weekly. This is all considered as long as it does not inhibit our sustainability goals. See question 48.  | Must be answered annually  |

2022-11-09

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|                 | Question 50: How are complaints from stakeholders handled and used in the continuous improvement work? | Complaints from shareholders and other financing partners are handled in connection with newsletters where they respond with questions/comments via email. Other prioritized shareholders such as board members and owners are handled on bimonthly board meetings or annual general meeting. Complaints from within the leadership team is handled on weekly meetings. From other employees handled in Quality Works system. Customer complaints are dealt with as soon as they appear via email or phone, and other complaints typically also come via these channels. All complaints are taken seriously and handled on daily or weekly leadership meetings. | Must be answered annually  |