

# Contents, sustainability

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## How to read this statement

The Electrolux Professional Group Sustainability Statement 2025 has been prepared in accordance with the Swedish Annual Accounts Act, European Sustainability Reporting Standards (ESRS), and the EU Taxonomy Regulation.

The statement covers the period from January 1 to December 31, 2025, reflecting our progress and efforts during this time-frame.

This statement includes information on our sustainability targets, action plans, and commitments. However, these reflect our current views and are subject to risks, uncertainties, and evolving circumstances. Some content is based on estimates, assumptions, or third-party data.

We encourage stakeholders to interpret the information with an understanding of its inherent limitations, as it may involve hypothetical scenarios or assumptions and should not be regarded as definitive predictions of future outcomes. This statement represents a step in our evolving sustainability journey and our commitment to sustainability performance.

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# General information

## ESRS 2 BP-1 General basis for preparation of the sustainability statement

The Electrolux Professional Group Sustainability Statement has been prepared in accordance with the Swedish annual Accounts Act, European Sustainability Reporting Standards (ESRS), and the EU Taxonomy Regulation. The report covers the period from January 1 to December 31, 2025, reflecting our progress and efforts during this timeframe. As a signatory of the UN Global Compact, Electrolux Professional Group also uses this statement to showcase our progress regarding the Ten Principles of the Global Compact.

The primary audience for this statement is shareholders and other stakeholders such as investors, financial stakeholders, regulators, customers, business partners, civil society, and internal stakeholders. Electrolux Professional Group identifies its main stakeholders by evaluating the significance of the impacts related to its business and operations. The sustainability statement has been prepared and consolidated to ensure comprehensive coverage across the organization. It includes information required by various regulations and commonly accepted sustainability reporting standards and frameworks.

Our double materiality assessment (DMA) process, as described in Impacts, risks and opportunities (IRO), evaluates the impacts, risks, and opportunities within our operations and value chain.

Our sustainability statement addresses both our upstream and downstream value chain, an illustration of which is presented on page 76.

### Scope of the report

The scope of consolidation for the sustainability statement is aligned with the scope used for the consolidated financial statements. The sustainability statement encompasses the data from the Group's subsidiaries under the consolidated reporting, see Note 1 accounting principles on page 150 and Note 30 shares and participations on page 185.

The scope does not include intellectual property, proprietary know-how, and innovation outcomes pursuant to the provisions of the ESRS, which permit such omissions when disclosure could seriously prejudice the company's competitive position or breach confidentiality obligations. The omitted information pertains to advanced product development initiatives, process innovations, and digital solutions that are integral to our strategic differentiation in the professional appliance market. Public disclosure of such information would seriously prejudice our competitive position.

The relevant material sustainability information has been disclosed, ensuring compliance with the ESRS while safeguarding our innovation assets. All material information relevant to the Group's sustainability performance, strategy, risks, impacts, and opportuni-

ties has been disclosed in this sustainability statement, prepared in accordance with the ESRS.

## ESRS 2 BP-2 Disclosures in relation to specific circumstances

### Time horizons

The Electrolux Professional Group has adopted the short, medium- and long-term time horizons defined by ESRS 1 General requirements, excluding the Scenario assessment part of the climate risk assessment described in the Climate change IRO section on page 86.

### Value chain estimation

This sustainability statement includes estimates from indirect sources where direct data is unavailable. These figures are based on reasonable assumptions but may carry higher uncertainty and could change as more data or improved methods become available.

### Metrics that include value chain data estimated using indirect sources

Using estimates ensures we provide meaningful insights even without exact figures. The estimation approach generally impacts the quantitative disclosure related to resource inflow and outflow data, where specific measurements are not available. In such cases,

## Metrics that include estimations and high measurement uncertainty

ESRS Metrics	Why estimates were needed	Type of assumption	Planned improvements
E1-6 Scope 3 – Purchased Raw Materials	Supplier-level data incomplete	Engineering assumptions, BOM weights, LCI datasets; LCA-based factors used. Products without LCA assumed 100% steel × DEFRA factor.	Use of Ecoinvent database
E1-6 Scope 3 – Upstream Transport	Missing shipment-level primary data	Spend-based factors, assumed % split between air, land, sea, and rail transport.	Integrate logistics data
E1-6 Scope 3 – Employee Commuting	No employee commuting data available	Assumed 40 km round-trip per employee per day	Annual survey pilot
E1-6 Scope 3 – Downstream Transport	Distributor data unavailable	Spend-based factors	Improve distributor data sharing
E1-6 Scope 3 – Use of Sold Products	Measured energy consumption per cycle is not available for all product models	Products are categorized into product groups, and average energy-use values for representative products are taken from LCA literature and eco-design studies.	Conduct LCAs on our key product families to improve accuracy and replace assumptions with primary data
E1-6 Scope 3 – End-of-Life	Missing product-level EoL data	EU averages; for products w/o LCA, the average disposal rate from similar LCAs. EoL = fixed % of material emissions	Use of Ecoinvent database
E3 – Water Consumption	Missing discharge metering at some sites	5% withdrawal assumption for discharge	Install smart meters
E5-4 – Resource Inflows	Missing weight of purchased products and components, virgin and recycled content, sustainably sourced data	The weight of the product sold and the scrap waste is the material and component purchased.	Improve BOM
E5-5 – Resource Outflows	Missing reparability, recyclability, and durability data	Waste contractor averages	Calculation of recyclability from the CTI tool

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references to the most relevant data are made and clear reporting guidelines are established in our accounting principles for each topic.

#### Sources of estimation and outcome uncertainty

Electrolux Professional Group uses estimates to calculate Scope 3 greenhouse gas emissions in line with ESRS E1-6 and ESRS E1-9. Due to limited availability of primary data across several value chain categories, the Group relies on established estimation methods, including activity-based and spend-based calculations supported by secondary emission factors.

Consistent with ESRS 2 B2, the accuracy of these estimates cannot currently be quantified. Key sources of uncertainty include data gaps in upstream and downstream activities, variability in supplier-reported information, and methodological assumptions applied when extrapolating partial datasets to represent the full value chain. To reduce uncertainty over time, the Group is enhancing data collection processes, engaging suppliers to increase primary data coverage, and refining emission factors and methodologies as improved information becomes available. Until then, reported Scope 3 emissions should be interpreted as best-available estimates based on the information and methodologies required under ESRS E1.

We do not have any monetary amounts that are of high measurement uncertainty.

#### Changes in methodology for sustainability data

During the reporting year, Electrolux Professional updated several methodologies, definitions, and data sources to comply with ESRS requirements and to improve data accuracy. These updates affect comparability with previously published information. Prior-year figures have not been restated unless otherwise stated.

#### Consolidation of newly acquired companies (TOSEI and Adventys)

Electrolux Professional Group completed the acquisitions of TOSEI and Adventys in 2024. While the acquisitions took place in the previous reporting year, 2025 is the first year in which environmental data from the newly acquired sites has been fully collected and consolidated into the Group's sustainability reporting processes. We have updated the 2024 figures for some data points for which we were able to collect the data.

#### Updated methodology for Scope 3 Category 4 - Upstream Transportation Emissions

Upstream spend is now estimated using a more granular methodology. Furthermore, the allocation between the different transport modes is now based on the expertise of the individual Business Areas rather than a central corporate assumption. We have started to report Category 9 - Downstream Transportation using the same estimation of split between transportation modes as for Category 4.

#### Updated methodology for material composition and resource inflows (ESRS E5)

In previous reports, material composition was presented using an estimation method based on LOT preparatory studies for Eco-design requirements. This approach relied on predefined material percentages from industry examples and was not supported by consistent underlying documentation or accessible source verification.

In 2025, the methodology was revised to improve accuracy and traceability. The total product mass is now calculated using the actual quantity of products sold by each entity multiplied by their respective measured product weights. Material composition is derived from reference LCA studies and internal disassembly studies conducted for representative products for a few product families. The percentage of recycled content is based on supplier information for selected raw materials, where recycled fractions are provided by our suppliers. For materials or components for which primary supplier data is not available, we have assumed it to be 100% virgin. This updated approach replaces the previous LOT-based estimation method and provides a more robust, transparent, and auditable basis for reporting resource inflows. Due to the methodological change, material composition figures from previous years are not directly comparable with the current year's disclosures.

#### Transition from GRI to ESRS methodology for social indicators

In previous years, social indicators were reported according to GRI Standards. In 2025, reporting has transitioned to ESRS requirements. As part of this change, the Lost Time Injury Rate (LTIR) is now calculated using a coefficient of 1,000,000 hours, compared with 200,000 hours under GRI. This results in limited comparability with earlier disclosures.

#### Classification error in prior periods

A classification error was identified in the calculation of Scope 3 Category 1 (Purchased Goods and Services) for the previous reporting period. Customer Care services and Office rental costs were previously allocated to this category. Upon further review, it was determined that Customer Care services relate to the use phase and the electricity from the rent may be classified under Category 8. Therefore, these expenditures have been removed from Category 1 and we are evaluating how to appropriately classify these activities under their respective categories.

#### Use of phase-in provisions in accordance with Appendix C of ESRS 1

Electrolux Professional Group has applied selected phase-in provisions outlined in Appendix C of ESRS 1 in the preparation of its sustainability disclosures for the 2025 reporting year.

ESRS	Disclosure requirement	Full name of the disclosure requirement	
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Phase-in
ESRS E2	E2-6	Anticipated financial effects from material pollution-related risks and opportunities	Phase-in
ESRS E3	E3-5	Anticipated financial effects from material water and marine resources-related risks and opportunities	Phase-in
ESRS E5	E5-6	Anticipated financial effects from material resource use and circular economy-related risks and opportunities	Phase-in
ESRS S1	S1-14	Health and safety metrics (ill health)	Phase-in
ESRS S1	S1-12	Persons with disabilities	Phase-in

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# Sustainability governance

## GOV-1 The role of the administrative, management, and supervisory bodies

Electrolux Professional Group is governed by the Board of Directors that acts as the company's administrative, management, and supervisory body. The Board is elected annually by the shareholders at the Annual General Meeting and operates in accordance with the Swedish Companies Act and the Swedish Corporate Governance Code. The Board has overall responsibility for the Group's strategic direction, financial and sustainability performance, risk management, internal control, and long-term value creation.

The Board of Directors is ultimately responsible for the company's organization and administration and decides on the strategy, direction, and overall targets of the Group's sustainability work. The Board and its committees are considered the Group's administrative, management, and supervisory body for sustainability topics.

According to the Swedish Companies Act and the Code, the Board of Directors shall establish an audit committee and a remuneration committee. The major tasks of these committees are preparatory and advisory, but the Board may delegate decision-making powers on specific issues to the committees. The issues considered at committee meetings must be recorded in minutes of the meetings and continuously reported to the Board of Directors. The members and chairmen of the committees are appointed at the statutory Board meeting following the election of Board members. The Board has also determined that issues may be referred to ad hoc committees dealing with specific matters.

### Information about composition and diversity of members of administrative, management, and supervisory bodies

For the 2025–2026 mandate period, the Board consists of eight members elected by the AGM, complemented by two ordinary employee representatives and two deputy employee representatives appointed by employee organizations. All AGM-elected directors are non executive, and the Board has no executive members.

Employee representation provides direct insight into workplace conditions, skills needs, and operational realities across the Group's manufacturing and business activities.

The gender composition of Board members elected by the AGM is 37.5% women and 62.5% men, reflecting the Nomination Committee's application of the Swedish Corporate Governance Code's diversity principles.

The Board is also diverse in terms of nationality, educational background, and professional experience, with members originating from Sweden, the UK, the US, Belgium, and Germany, and possessing academic backgrounds in areas such as engineering, economics, marketing, and communication.

In accordance with the Swedish Corporate Governance Code, the majority of AGM-elected Board members are independent of the company and its Group Management Team. All members except one (Daniel Nodhäll) are also considered independent in relation to the company's major shareholders.

This means that over 85% of the non-executive directors elected by the AGM are independent.

The Board and its committees bring deep experience in professional food service, beverage and laundry equipment, global manufacturing, and services, with leadership experience from across Europe, North America, and APAC, supporting sector-specific innovation, operational excellence, and geographically diversified market oversight

This diverse competence strengthens the Board's oversight of innovation, operational excellence, and market development across the company's broad product and geographic portfolio.

### Audit Committee

The main task of the Audit Committee is to oversee the process of the Group's financial and sustainability-related reporting, including climate reporting, internal control, and internal auditing in order to secure the quality of the external financial and sustainability-related reporting. The Audit Committee is also tasked with supporting the Nomination Committee with proposals when electing external auditors. During 2025 the Audit Committee has closely followed the Corporate Sustainability reporting work.

### Remuneration Committee

The Remuneration Committee's primary task is to propose guidelines for the remuneration of the members of the Group Management Team. The Committee also proposes changes in remuneration of the President and CEO, for resolution by the Board, and reviews and resolves on changes in remuneration of other members of the Group Management Team as proposed by the President and CEO, including the development of incentive programs with sustainability-related targets.

### President and CEO

The Board appoints and provides instructions to the President and CEO, who is responsible for the ongoing management of the Group, and who appoints the members of Group Management Team. The operational administration and management of sustainability topics have been delegated to the President and CEO, with support from Group Management. The President is responsible for the day-to-day management of the activities, the execution of the sustainability strategy, and the implementation of the governance structure set

by the Board. The President and CEO owns and manages material impacts, risks and opportunities, integrates climate into strategy and operations and embeds sustainability in strategy execution, capital allocation, product roadmaps, and operational decisions.

### Sustainability Board

The President and CEO develops and implements sustainability procedures, with the support of the Group Management Team. A Sustainability Board has been established, comprised of the Group Management Team and the Group Vice President of Sustainability and Quality. The purpose of the Sustainability Board is to enable robust governance of sustainability matters and is chaired by the President and CEO. The Sustainability Board also oversees sustainability work and is operationally responsible for defining the group-wide sustainability work agenda, policies, SBTi targets, and for aligning strategic plans across business areas and functions. Throughout the decision-making process, consideration is given to sustainability impacts, risks, and opportunities.

### Roles, responsibilities, and cross-functional collaboration

Each local management team and business function has a delegated responsibility for the implementation of Group policies, risk mitigation, and performance. The Group Sustainability function supports the business by identifying the prioritized and strategic sustainability issues and helps integrate them into the business. The Sustainability function also monitors the overall performance through dialogue, performance data, and audit results. A Sustainability Forum has been established, including representatives from each business area and group functions, to enhance cross-functional collaboration and operational execution of the group-wide sustainability agenda. The forum is chaired by the Group Vice President of Sustainability and Quality, and its outputs are reported to the Sustainability Board.

Electrolux Professional Group's sustainability governance ensures that material impacts, risks, and opportunities are addressed through clear accountability and oversight. The Board and Sustainability Board set targets for material IROs, including SBTi-aligned climate targets, embedding them in strategy and mandates. Management and business functions translate targets into operational plans, while ERM and sustainability governance processes assess materiality and risks. Progress and effectiveness are monitored through KPIs, dashboards, scenario analysis, and regular reporting, with Audit Committee oversight of data quality and the Remuneration Committee linking incentives to CO<sub>2</sub> reductions.

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### Skills and expertise

The governing bodies, including the Board of Directors, the President and CEO and the Group Management, possess the necessary skills to oversee sustainability matters, including assessing target requirements, investment needs, budgeting processes, and executing action plans to achieve targets. Moreover, the members of the governing bodies have received Group-specific training on the related requirements within the CSRD framework. Additionally, Electrolux Professional Group's Board and Nomination Committee assess required sustainability skills through annual board evaluations and succession planning, ensuring expertise aligns with material IROs such as climate change, product use-phase emissions, and supply-chain risk. Management competence is developed through dedicated sustainability governance, training, and specialist roles, while incentives and mandates ensure expertise is applied to oversee targets, risks, and opportunities aligned with strategy and long-term value creation. Expertise in professional food, beverage, and laundry equipment, global manufacturing, sustainability, and energy efficiency supports oversight of Scope 3 use-phase climate impacts, transition risks, and innovation opportunities. Strong competencies in risk management, digitalization, supply-chain governance, and circular product design enable informed decision-making on climate targets, regulatory compliance, cost resilience, and low-carbon growth opportunities.

### GOV-2 Information provided to, and sustainability matters addressed by, the undertaking's administrative, management and supervisory bodies

The Board of Directors decides on the strategy, direction, and overall targets of the Group's sustainability work. It maintains an overview of the Group's activities to identify, assess, and integrate sustainability-related impacts, risks and opportunities in the strategy, investments, and decision making. The President and CEO provides regular reports, at least quarterly, in sustainability matters to the Board of Directors and to the Audit Committee. The reports include development and progress on sustainability-related targets and metrics, risk assessments, and the development of the sustainability strategy, investments, and procedures.

Administrative, management, and supervisory bodies integrate impacts, risks, and opportunities into strategy, major transactions, and risk management through ERM assessments, scenario analysis, and sustainability reviews, explicitly weighing trade-offs between growth, decarbonization, cost, and resilience to safeguard long-term value and regulatory and market alignment. For example, in 2025 the Sustainability Board approved investment in the electrification of heating for two sites (Aubusson and Vallenoncello canteen). This was to maximise the positive impact of adopting renewable energy, mitigate GHG emissions, and reduce Scope 1 emissions in line with the Group's climate ambition. The Group decided to invest in modernising laundry equipment to capture the opportunity to develop high-efficiency, low-energy-consumption products, and to lower operating costs for customers. To address the growing demand for circular, durable, and repairable products that help customers reduce waste and meet emerging regulatory requirements, the Group is piloting remanufacturing of old laundry equipment and upgrading the equipment to the latest standards. To address negative impacts on occupational health and safety in the supply chain, the Group decided to implement a digital tool to assess risks and initiated a pilot with selected suppliers. The outcome will help the Group to expand and cover more suppliers to assess risks.

### GOV-3 Integration of sustainability-related performance in incentive schemes

Electrolux Professional Group includes sustainability-related performance in our long-term incentive (LTI) program, a share-based program. Since 2023, we have been measuring Scope 1 and 2 CO<sub>2</sub> emission reductions in the LTI Program. The CO<sub>2</sub> emission reduction target has been amended to a year-on-year reduction. The proportion of variable remuneration dependent on sustainability-related targets and/or impacts is 20%. The terms of the incentive schemes are approved and updated by the Board of Directors based on recommendations from the Remuneration Committee. Share-based long-term incentive programs are approved by the shareholders at the Annual General Meeting. The compensation for the board members can be found under note 26 on page 182 however, it is neither performance-based nor linked to sustainability-related measures.

### GOV-4 Statement on due diligence

Electrolux Professional Group applies a structured due-diligence process embedded in its governance and operational routines. Mandatory third-party screening ensures compliance with global sanctions, while human-rights due diligence is integrated into policies, supplier requirements, and audits. Supplier due diligence also covers responsible sourcing. Risks are identified, managed, and monitored through audits, stakeholder engagement, escalation procedures, KPIs, and whistleblowing channels. Operational and environmental due-diligence reviews in mergers and acquisitions further support risk identification, ensuring a consistent due-diligence approach across the value chain.

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## GOV-5 Risk management and internal control over sustainability reporting

Electrolux Professional Group's sustainability reporting is exposed to the risk of material misstatement due to human errors, inconsistencies, inaccuracies in data collection across sites, lack of evidence, and reporting complexity. A structured and risk-based approach was applied to identify these risks. The process was connected to the double materiality assessment, which highlighted material topics and formed the base from which to select areas of high priority. These were metrics related to externally communicated targets and green debt financing obligations given their financial and reputational impact. Other aspects considered were process complexity

and the relevance to the industry. For quantitative indicators, historical error patterns were assessed and for qualitative disclosures, the risk of "greenwashing" was assessed to ensure narrative credibility and alignment with actual performance.

This risk assessment formed the foundation for designing the sustainability risk and control matrix which defines key controls. These controls aim to address identified risks and ensure the accuracy, reliability, and transparency of sustainability data. Furthermore, Electrolux Professional Group has implemented a single consolidated data model, which collects data in a dedicated digital sustainability reporting platform. This software provides transparency and traceability of data to minimize the risk of human errors in calculations, and in addition serves as a data repository.

Electrolux Professional Group continues to implement designed controls at all sites and significant progress has been made in 2025. However, while the foundational elements like risk identification and the design of key controls are in place, there is still a way to go before we achieve operational maturity. The focus remains on embedding controls in processes and preparing them for assurance requirements. Once the framework is established, communication and reporting will be aligned with the existing reporting on the effectiveness of internal control over financial reporting. The Audit Committee receives regular status updates on the progress of internal control over sustainability reporting, at a minimum once per year.

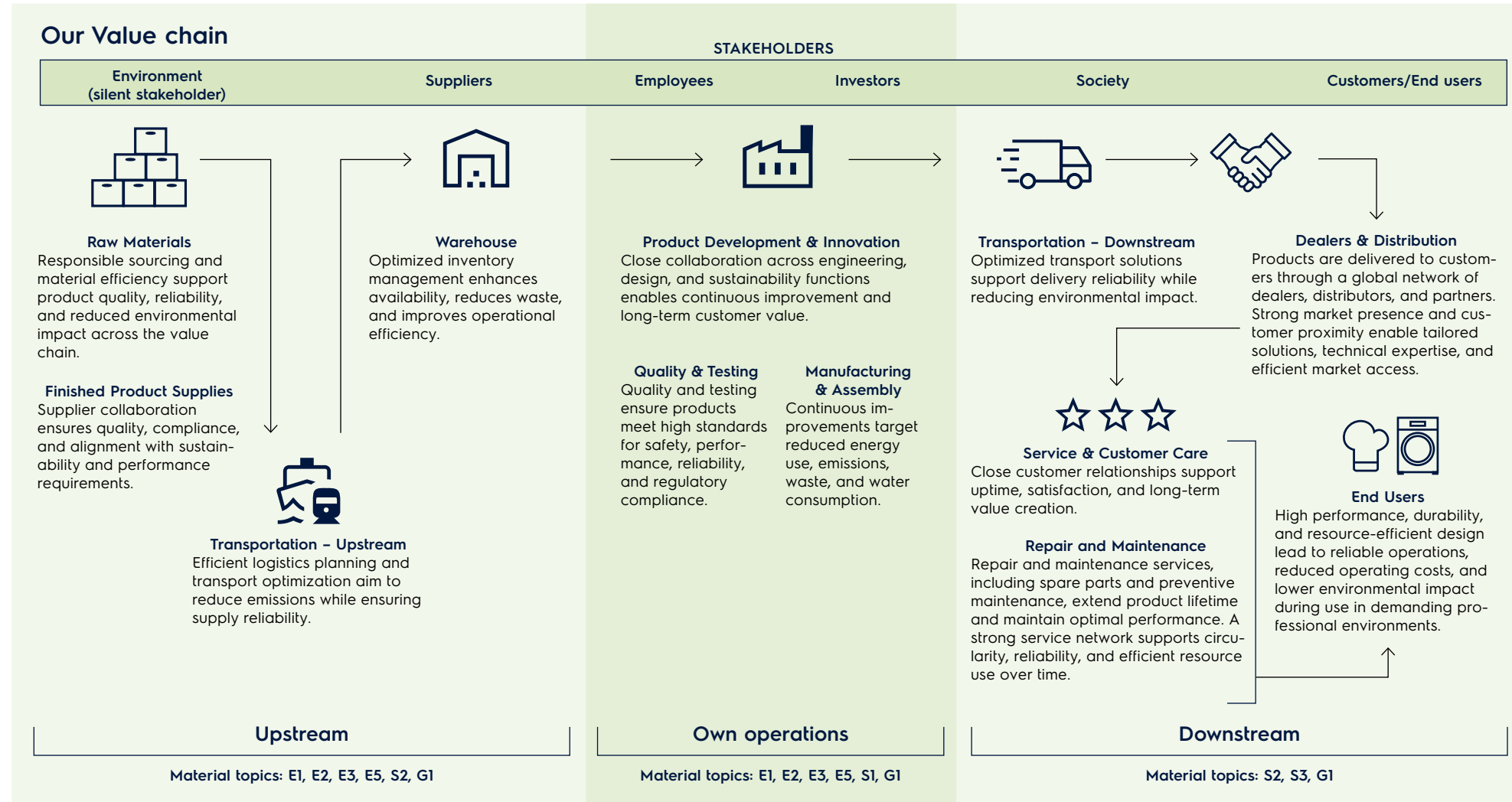
Core elements of due diligence	Location in sustainability statement	Disclosure relates to
<b>a) Embedding due diligence in governance, strategy, and business model</b>	Sustainability Governance: ESRS 2 GOV-2, page 74	
	Sustainability-related performance in incentive schemes: ESRS 2 GOV-3, page 74	People and Environment
	Material impacts, risks, and opportunities: ESRS 2 SBM-3, page 80-85	
	Material business-conduct-related impacts, risks and opportunities: ESRS 2, SBM-3-G1, page 85	
	Material environment-related impacts, risks and opportunities: ESRS 2 SBM-3-E1, page 80-81, ESRS 2 SBM-3-E2, page 82, ESRS 2 SBM-3-E3, page 82, ESRS 2 SBM-3-E5, page 83	Environment
<b>b) Engaging with affected stakeholders in all key steps of the due diligence</b>	Material people-related impacts, risks and opportunities: ESRS 2 SBM-3-S1, page 83, ESRS 2 SBM-3-S2, page 84	People
	Sustainability Governance: ESRS 2 GOV-2, page 74	
	Interests and views of stakeholders: ESRS 2 SBM-2, page 79-80	People and Environment
	Processes to identify and assess material impacts, risks, and opportunities: ESRS 2 IRO-1, page 85-88	
	Environment-related policies: E1-2 page 97-98, E2-1 page 105-106, E3-1 page 108, E5-1, page 111	Environment
	Social-related policies: S1-1, page 121-122, S2-1, page 130, S3-1, page 133	People
<b>c) Identifying and assessing adverse impacts</b>	Processes to engage with affected stakeholders: S1-2 page 122-123, S2-2, page 130-131, S3-2, page 133-134	
	Business-conduct-related policies: G1-1, page 136	People and Environment
	Processes to identify and assess material impacts, risks, and opportunities ESRS 2 IRO-1, page 85-88	People and Environment
	Material impacts, risks, and opportunities: ESRS 2 SBM-3, E1 page 80-81, E2 page 82, E3 page 82, E5 page 83	Environment
	Material impacts, risks, and opportunities: ESRS 2 SBM-3, S1 page 83, S2 page 84, S3 page 84	People
<b>d) Taking actions to address those adverse impacts</b>	Material impacts, risks, and opportunities: ESRS 2 SBM-3, G1 page 85	People and Environment
	Environment-related actions: E1-3 pages 97-99, E2-2 page 106, E3-2 page 109, E5-2 page 111-113	Environment
	Climate transition plan: E1-1, page 96-97	Environment
	Social-related actions: S1-4, page 123-124, S2-4, page 132, S3-4, page 134	People
<b>e) Tracking effectiveness of these efforts and communicating</b>	Business-conduct-related actions: G1-3 page 137	People and Environment
	Environment-related metrics and targets: E1-4 page 100-102, E2-3 page 107, E3-3 page 109-110, E5-3 page 113	Environment
	Social-related targets: S1-3 page 123, S2-3 page 132, S3-3 page 134	People
	Social-related metrics: S1-5 page 124-125	People
	Business-conduct-related metrics: G1-4 page 137	People and Environment

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# Strategy, value chain, and business model

Electrolux Professional Group creates value through an integrated business model that spans the full value chain, from responsible sourcing and efficient manufacturing to distribution, service, and long-term customer relationships. By combining energy- and water-efficient equipment with digital connectivity and Customer Care services, we deliver sustainable solutions that reduce customers' total cost of ownership and environmental impact. [Read more on the next page.](#)



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## SBM-1 Strategy, business model, and value chain

Electrolux Professional Group is one of the leading global providers of professional food, beverage, and laundry solutions. We serve a wide range of customers globally, from restaurants and hotels to healthcare, educational, and other service facilities. Our business is centered around developing and innovating smart products that offer sustainable solutions. We prioritize customer care and provide various chemicals, accessories, spare parts, and consumables. Our sales are primarily conducted through dealers and distributors. In 2025, the Group total employees by headcount was 4,257. Total revenue in 2025 was SEK 12.2bn.

### Group strategy

The Group strategy focuses on four pillars, built on a foundation of operational excellence to improve sales, productivity, and cost efficiency in the supply chain:

- > Grow through innovation and sustainable solutions
- > Expand in high-margin products, segments, and geographies
- > Boost Customer Care and service-as-a-solution offering
- > Invest in digitalization to unlock additional customer value

We serve a wide array of markets and customer groups, ensuring that our products meet the needs of various sectors and demographics. Our commitment to quality and innovation allows us to cater for diverse customer requirements, providing reliable and efficient solutions for their everyday needs.

Our sustainability strategy is focused on building a sustainable business through the strategic pillars within the areas of environment, social, and governance management. We believe that the future of the planet relies on our ability to create solutions that use resources efficiently. Our solutions are designed to ensure that our customers can focus on their business, in the confidence that they contribute to improved sustainability performance.

### Product groups

During the reporting period, we continued to offer a diverse range of products, including ovens, stoves, and other cooking equipment, refrigerators and refrigerated tables, dishwashers, washing and drying machines, food preparation products, and beverage products

### Business model and value chain

Electrolux Professional Group designs, manufactures, and services professional food, beverage, and laundry equipment. Inputs include steel, aluminum, electronics, components, energy, R&D capabilities, and skilled labor, secured through a global supplier base, long-term sourcing contracts, dual-sourcing, and quality audits. Our outputs and outcomes are energy- and water-efficient appliances, digital and service solutions that lower customers' total cost of ownership and emissions, generate recurring service revenues, and support long-term investor value and stakeholder trust. The Group's upstream value chain comprises raw-material and component suppliers, logistics partners, and contract manufacturers.

The downstream value chain includes the Group's manufacturing sites, distributors and dealers, direct sales to key accounts, Customer Care/service partners, and end-users. The Group's key business relationships are built on long-term partnerships with customers, suppliers, and service partners. Customers include restaurants, hotel and laundry chains, healthcare, and public institutions, served via dealers, distributors, direct sales, and service networks. Supplier relationships emphasize quality, reliability, sustainability, and dual-sourcing. Customer Care and digital connectivity strengthen life-cycle relationships, recurring revenues, and trust, positioning the Group as an integrated solutions and service partner rather than a pure equipment manufacturer for restaurants, hotels, hospitals, laundries, and institutions.

Upstream entities – raw-material and component suppliers (metals, electronics, parts), logistics providers, and technology partners – are critical to cost competitiveness, product quality, and resilience. Secure sourcing, supplier audits, and dual-sourcing reduce risk and enable innovation, directly supporting margins and continuity.

Internal operations – the Group's global manufacturing sites and R&D – drive differentiation through energy-efficient, digital, and service-ready products, forming the core of value creation.

Downstream entities – dealers, distributors, direct key-account sales, and ~1,900 service partners – contribute materially to revenue growth, market reach, and recurring Customer Care income. End-users (restaurants, hotels, laundries, healthcare, institutions) realize lower total cost of ownership and efficiency gains, reinforcing the Group's premium positioning and long-term performance.

### Products and services that are banned in certain markets

Electrolux Professional Group's products and services operate worldwide except in the Russian market. Following the invasion of Ukraine, the Group ceased operations in Russia in 2022. The Group divested its local subsidiary to local management, halting all new product sales and service.

We are not active in high-risk sectors such as fossil fuels, chemical production, controversial weapons, or the cultivation and production of tobacco.

### Stakeholder interaction

Our engagement and dialogue with employees, suppliers, customers, and communities shapes the Group's sustainability priorities. Our goals align with the UN Global Compact and its Sustainable Development Goals (SDGs), focusing on climate, safety, diversity, and responsible sourcing.

## Sustainability targets

ESRS Metric	Target	Base yr	Target yr	
E1 Reduce Scope 1&2 emissions from industrial operations	<b>-70% SBTi approved</b>	2019	2030	
	<b>Climate neutral in operations</b>	2019	2030	
	Replacement of HFCs used as refrigerants with GWP >150	<b>-70%</b>	2017	2025
Reduce Scope 3 emissions, C11 use of sold products, SBTi approved	<b>-27.5%</b>	2019	2030	
E2 Selected suppliers* are evaluated for product & component compliance	<b>100%</b>	2024	2030	
E3 Product water efficiency in dishwashing and laundry	<b>8%</b>	2019	2025	
	Operation water withdrawal	<b>1%</b>	yr-on-yr reduction	
	Operation water withdrawal in high water stress areas	<b>5%</b>	yr-on-yr reduction	
E5 Total waste sent to landfill in our operations	<b>&lt;1%</b>	2019	2030	
	Total waste sent to energy in all manufacturing sites	<b>3%</b>	2019	2030
E All manufacturing sites with ISO 14001	<b>100%</b>		ongoing	
S1 Lost time injury rate (LTIR)	<b>&lt;0.5</b>	2019	2030	
	Share of female leaders	<b>40%</b>		2030
S2 Selected suppliers* evaluated for Code of Conduct acknowledgment	<b>100%</b>	2024	2030	
	Selected suppliers* evaluated for tracking employee injuries	<b>100%</b>	2024	2030
	Selected suppliers* evaluated for climate change mitigation risks	<b>100%</b>	2024	2030
	Selected Suppliers* evaluated for conflict minerals for responsible sourcing	<b>100%</b>	2024	2030

\* Selected Suppliers: Selection based on risk mapping

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**Assessment of significant products, services, markets, and customer groups in relation to sustainability targets**

Sustainability targets are embedded in food service, beverage, and laundry solutions, emphasizing energy and water efficiency, recyclability, and reduced emissions.

Product Category	Examples	Sustainability
Dishwashing	NeoBlue Touch undercounter dishwasher	Low energy & water use; Circularity
Laundry	TD6-11 Heat Pump Dryer	Low energy, no water
Laundry	TOSEI ST-155W Combo stacked solution	Hygienic, energy-efficient solution
Cooking Solutions	e-XP modular cooking range	Energy-efficient induction; ergonomic workflows
Food & Beverage Solutions	Energy-efficient equipment portfolio	Reduced operating cost and product-use emissions
Digital Platforms	Connected product portfolio	Monitor and reduce energy/water use over lifecycle
Laundry Portfolio	Modern professional washers & dryers	Reduced energy, water and maintenance needs

The Group supports the hospitality, healthcare, education, and service sectors with efficient, low-impact equipment and circular solutions tailored to operational needs. The Group has operations in 31 countries and aligns its goals with EU legislation and global climate commitments, adapting to local market expectations. Regional initiatives reflect sales distribution in Europe (60%), Americas (24%), and in APAC/MEA (16%).

**Challenges and critical solutions**

One of our strategic pillars is growth through innovation and sustainable solutions. We focus on reducing energy, water, detergent use, and supply-chain emissions. One challenge is that some customers still prioritize upfront purchase price over total cost of ownership, even though our more sustainable solutions often deliver lower lifetime costs. As customers increasingly recognize the business benefits of sustainability, our ability to sell sustainable solutions should improve over time.



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# Our stakeholders

## SBM-2 Interests and views of stakeholders

We recognize that our key stakeholders care about good labor conditions, health and safety, and the environmental management of our suppliers' operations. These topics are integral to our strategy and business model. The Group's management and the Board are regularly, at least once per year, updated on the views and interests of stakeholder groups, and meet with many of them regularly to discuss the Group's sustainability-related impacts. Given that our em-

ployees are the single most important factor in achieving long-term success, we are committed to continuously developing a work environment that enables sustainable performance and development so that all employees can deliver their best

Electrolux Professional Group integrates the views, interests, and rights of affected communities into its strategy and business model through its double materiality assessment, risk management processes, and stakeholder engagement. The Group's approach is

guided by respect for internationally recognized human rights, including labor rights, health and safety, and community well-being, and applies across our own operations and the value chain. Community considerations inform decisions on manufacturing locations, sourcing, product design, and service activities, with attention given to environmental impacts, safe operations, and responsible business conduct. Where relevant, the Group commits to respecting the rights of indigenous peoples in line with global standards. These

The following table discloses how we engage with our key stakeholders, and the purpose and outcomes of such engagement. The views of stakeholders inform our due diligence process and the materiality assessment, which is described in more detail in ESRS 2 IRO-1 Impacts, Risks and Opportunities (IRO), on page 85.

Stakeholder	Engagement and purpose	Outcome on important topics	Value generated
<b>Customers and users</b>	<ul style="list-style-type: none"> <li>Ongoing dialogue to understand requirements. Dialogue takes place during customer visits, requests for quotations, fairs etc. We also do more systematic studies and measure the Net Promotor Score (NPS)</li> </ul>	<ul style="list-style-type: none"> <li>Improve quality</li> <li>Reduction in energy consumption and carbon footprint</li> <li>Improve total cost of ownership</li> <li>Improve reliability of the overall equipment system</li> <li>Improve ergonomics and human-centric design</li> <li>Enhanced hygiene requirements</li> </ul>	<ul style="list-style-type: none"> <li>Easier work life</li> <li>Profitability</li> <li>Low consumption and environmental footprint</li> </ul>
<b>Employees</b>	<ul style="list-style-type: none"> <li>We strive to create an open, fair, and inclusive work environment and enhance employee engagement. We have ongoing dialogue with employees and unions through our managers</li> <li>Systematic dialogue within our people performance and development process</li> <li>Employee engagement surveys</li> </ul>	<ul style="list-style-type: none"> <li>Improve health and safety</li> <li>Improve diversity and inclusion</li> <li>Improve people development</li> </ul>	<ul style="list-style-type: none"> <li>Competitive compensation</li> <li>Sustainable working environment</li> <li>Learning and development</li> <li>Strengthened leadership</li> </ul>
<b>Investors and owners</b>	<ul style="list-style-type: none"> <li>We communicate through direct meetings, conferences, ESG surveys, capital market days, and the Annual General Meeting.</li> </ul>	<ul style="list-style-type: none"> <li>Ethical business practices</li> <li>Diversity and inclusion</li> <li>Health and safety</li> <li>Climate action</li> <li>Supply chain management</li> </ul>	<ul style="list-style-type: none"> <li>Reduced risks</li> <li>Long-term value generation</li> </ul>
<b>Suppliers</b>	<ul style="list-style-type: none"> <li>Dialogue with suppliers is mainly conducted through supplier meetings, negotiations, and discussions</li> <li>Information gathered about suppliers during the RFQ phase</li> <li>Signing of our supplier workplace standard</li> </ul>	<ul style="list-style-type: none"> <li>Health and safety</li> <li>Environmental management</li> <li>Labor conditions</li> <li>Human rights</li> </ul>	<ul style="list-style-type: none"> <li>Jobs</li> <li>Mutual benefits</li> <li>Reduced risks</li> </ul>
<b>Society and local communities</b>	<ul style="list-style-type: none"> <li>Contacts with local communities regarding local environmental requirements</li> <li>Monitor public opinion and changes in legislation</li> </ul>	<ul style="list-style-type: none"> <li>Labor conditions</li> <li>Health and safety</li> <li>Environmental management</li> </ul>	<ul style="list-style-type: none"> <li>Taxes</li> <li>Reduced carbon footprint</li> </ul>
<b>Academia and NGOs</b>	<ul style="list-style-type: none"> <li>Participation in networks, meetings, and partnerships</li> </ul>	<ul style="list-style-type: none"> <li>Sustainable innovation</li> <li>Strategic partnerships</li> </ul>	<ul style="list-style-type: none"> <li>Mutual benefits</li> <li>Development of opportunities</li> </ul>

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inputs support risk mitigation, responsible growth, and long-term value creation while maintaining trust with communities affected by the Group's activities.

The Group has amended its strategy to reflect stakeholder expectations for sustainability, efficiency, and resilience by prioritizing energy- and water-efficient products, electrification, digital connectivity, and expanded Customer Care services. These changes address customer demand for lower lifecycle costs and emissions, investor expectations for risk-adjusted growth, and regulatory pressure on climate and circularity. Further steps planned to achieve the 2030 targets include deeper Scope 3 engagement, circular business models, and enhanced digital services. These actions are expected to strengthen trust and long-term partnerships with customers, suppliers, employees, and investors, reinforcing the Group's position as a sustainability leader while aligning the value creation with stakeholder interests.

### SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model

Electrolux Professional Group conducted its first double materiality assessment in 2023 to systematically identify and assess its actual and potential, positive and negative impacts on people and the environment, as well as sustainability-related risks and opportunities that could affect the company's financial performance. Read more in IRO-1 on page 85.

#### Climate change

Electrolux Professional Group's double materiality assessment identifies climate change as a material topic with interconnected negative impacts, risks and opportunities that arise directly from the Group's operations, value chain, and the use of its products. Greenhouse gas emissions represent a negative impact across Scopes 1, 2 and 3, with approximately 95% occurring in Scope 3, C11

during the energy-intensive use phase of food, beverage, and laundry equipment. This impact originates from the Group's manufacturing processes, its global logistics footprint, upstream raw-material and component suppliers, and the operation of equipment installed at customer sites. Fourteen manufacturing sites consume energy and generate Scope 1 and 2 emissions, while product use accounts for approximately 95% of total emissions, placing downstream activities at the center of the Group's climate impact. Emissions are expected to remain material across the short, medium and long term, with a reasonably expected time horizon of three to five years for observable impacts.

These emissions negatively affect people and the environment by accelerating global warming, contributing to environmental degradation, and increasing climate-related impacts on ecosystems and human wellbeing. As public and large private buyers increasingly specify A/B-class performance where available, natural refrigerant systems, and EPREL-verifiable data, the environmental and social implications are becoming more closely linked to the product-efficiency profile inherent in the Group's business model.

The assessment also identifies a material risk linked to extreme weather events and natural disasters. Extreme floods, storms, wildfires, hurricanes, drought-driven canal restrictions, and winter storms have already triggered closures of ports, airports, railways, and logistics corridors globally. Given the Group's global manufacturing footprint and multi-regional sales network, our exposure to this risk arises from reliance on specialized components, long international transport routes, and suppliers operating in weather-sensitive regions. These events can cause lead-time volatility, supplier downtime, input-price spikes, increased safety stock, and elevated working-capital requirements, and can jeopardize service levels and delivery reliability. These risks are also deemed to arise on a three-to-five-year horizon. They affect people through increased worker safety risks, physical and mental stress associated with disruptions, and community-level consequences of infrastructure damage, while the environment may experience land and water damage, contamination, and increased emissions from re-routed logistics and emergency operations.

Alongside these negative impacts and risks, the assessment identifies a material positive impact from the increased adoption of renewable energy in the Group's own operations. By expanding the share of renewable electricity to 92% in 2025, the Group has reduced Scope 1 and 2 emissions and is on track for its climate-neutrality target for 2030. This positive impact stems from operational decision-making and site-level sourcing and is expected to influence emissions and operational resilience across short, medium- and long-term horizons. The effects on people include improved energy security, safer and healthier working environments, and enhanced job stability due to reduced exposure to climate-related disruptions. Environmental effects include reduced pollutants, improved local air quality, and a direct contribution to the Group's science-based climate targets.

An additional opportunity arises from the development and sale of high-efficiency, low-energy-consumption products that lower cus-

### Double Materiality Outcome



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tomers' running costs and support their sustainability goals. Because the use phase of equipment represents the primary climate impact, product efficiency becomes a strategic revenue lever. In 2025, the Group has reported a 36.4% reduction in Scope 3 use-phase emissions versus 2019, exceeding its 2030 SBTi target ahead of schedule, largely due to more efficient products and a changing electricity mix. Requirements under Ecodesign, Energy Labelling, and the ESPR create an opportunity to differentiate through improved durability, reparability, and transparency. This opportunity is also concentrated within a three-to-five-year horizon and produces positive effects for users through lower operating costs, improved working conditions, and reduced strain on community energy systems, while the environment benefits from reduced energy, water, and detergent consumption and a declining Scope 3 footprint.

There has been no specific changes in material impacts, risks, or opportunities since the previous reporting period.

#### Interaction with strategy, business model and value chain

Material negative impacts associated with greenhouse gas emissions shapes the Group's strategic direction by driving decarbonization across manufacturing, logistics, and the product portfolio. The dominance of downstream emissions reinforces the significance of energy-efficient product design, lifecycle performance, and the need for continuous improvement in energy, water, and detergent consumption. The Group's emissions and customer operating expenditures are sensitive to refrigerant choices and eco-design performance. As the Group scales lower-GWP refrigerants and high-efficiency designs, it becomes increasingly exposed to component availability, certification throughput, and safety standards, which can delay product launches, increase working capital, or constrain mix evolution. These considerations are embedded in procurement strategies and engineering roadmaps, supported by multi-sourcing of critical components and early integration of regulatory evidence packs – such as EPREL data and technical fiches – into new product introduction processes.

The material risk from extreme weather events influences strategic decisions related to supply-chain resilience, site adaptation, warehouse positioning, and business-continuity planning. Disruptions across global transport routes directly affect delivery reliability, cost-to-serve, and customer service levels. Dependence on specialized refrigeration systems, electronics, and stainless steel sourced from climate-vulnerable regions creates exposure that shapes supplier risk assessments, diversification decisions, and inventory strategies.

At the same time, the positive impact of renewable-energy adoption is embedded in the Group's long-term climate-mitigation strategy, guiding decisions on energy sourcing and infrastructure development. Site selection increasingly incorporates the availability of renewable-energy connections as a strategic advantage. The opportunity to deliver high-efficiency equipment similarly influences R&D priorities, product-platform design, and regulatory compliance planning. In this way, the identified impacts, risks, and opportunities are intrinsically connected to the Group's strategy and business

model, reinforcing the integration of climate considerations into long-term planning and operational decision-making.

#### Current financial effects

We have not identified any significant financial effects on the risk of adjustments in the coming reporting period.

#### Resilience of strategy and business model

The Group's strategy and business model demonstrate strong and improving resilience in addressing material impacts, risks, and opportunities. For negative climate impacts, the integration of energy-efficient product design, lifecycle assessments, and Scope 1-3 emissions management enables sustained emissions reduction while supporting business continuity. Operational initiatives – including increased use of renewable electricity, energy-efficiency measures, and manufacturing optimization – lower exposure to energy-price volatility and evolving carbon regulations.

Resilience to value-chain risks is strengthened through supplier engagement, low-carbon materials, circular product lifecycles, and dual-sourcing strategies. Investments in business-continuity planning, supply-chain diversification, and logistics flexibility increase preparedness for disruptions associated with extreme weather events. The Group also shows strong resilience in sustaining and scaling the positive impact of renewable-energy adoption, which reduces operational risks and enhances long-term stability. The Group's sustained focus on high-efficiency product innovation and digitalization of performance further reinforces its resilience by responding to customer expectations, regulatory developments, and cost-saving needs. Overall, climate considerations are embedded in investment decisions, R&D priorities, and long-term strategic planning, enabling the Group to mitigate risks, capture opportunities, and remain competitive as the energy transition accelerates.

#### Climate-related risk

We have conducted a climate-related scenario analysis to understand how transition and physical climate risks may affect the Group's operations and value chain. The analysis began by defining the scope with internal experts, focusing on the parts of the business most exposed to climate-driven disruption – our manufacturing sites, major suppliers, and key end-markets. Based on this, we then identified material risk areas by assessing where climate change could disrupt operations, increase input costs, or influence demand patterns. This included transition risks such as rising carbon prices, evolving regulations, and shifts in energy and material systems, alongside physical risks including extreme precipitation, flooding, and rise in sea level rise.

With the risk areas defined, two contrasting climate futures were developed using publicly available global climate-modelling datasets and sector-specific decarbonization pathways. These scenarios, representing a 1.5°C orderly transition pathway (IEA NZE, NGFS Net Zero 2050, NZSI) and a 4°C high-warming pathway (IPCC RCP 8.5/SSP5-8.5), describe plausible long-term developments in policy ambition, technological progress, market conditions, and

physical climate hazards. They are not forecasts, but analytical tools translated into quantifiable indicators – such as carbon-price trajectories, energy-market dynamics, and hazard projections for flooding, precipitation, drought, and heatwaves – which allow us to test how our exposure could evolve over time.

Risk levels were then assessed by integrating these external indicators with our internal operational and value-chain data, including supplier locations, production-site characteristics, material purchases, and the geographic distribution of sales. Physical-risk exposure for 2030 and 2050 was evaluated using location-specific hazard data for each manufacturing site and key supplier site. Market-related risks were assessed using national-level climate projections to understand how changing climate conditions may alter tourism-driven demand for food-service and hospitality equipment.

Medium-term (1-5 years) and long-term (5+ years) horizons were applied across our manufacturing footprint and major suppliers in Europe, Asia, and North America. The assessment covered core product categories – food, beverage, and laundry – as well as manufacturing operations and the global supply chain. Data collection from suppliers and factories to refine supply-chain risk modeling is ongoing, with more detailed results expected in 2026.

The analysis highlights significant uncertainties in carbon-price trajectories, energy-price volatility, steel-sector decarbonization, and the frequency and severity of physical hazards, including flooding, heavy precipitation, rise in sea level, drought, and heatwaves. Among the regions assessed, Asia consistently displays higher physical-risk exposure than Europe and North America. Market-exposed risks were further analysed using country-level data for major sales markets (USA, Italy, Sweden, France, Germany), with Italy and France showing the highest long-term physical-risk levels – potentially affecting hospitality-sector equipment demand in the most exposed areas.

#### Resilience analysis

The resilience analysis was conducted in 2024 to evaluate how the company's strategy and operating model would perform under different climate futures and to test the robustness of our transition plan, investment priorities, and operational footprint against escalating physical and transition-related risks. The resilience analysis covered existing 2024 operations across all business areas, products, and geographies, and assessed transition and physical climate risks under 1.5°C and 4°C scenarios. While businesses acquired during 2024 were excluded, no material parts of Electrolux Professional Group's operations were otherwise omitted.

The resilience analysis applies three time horizons. In the short term (2025-2030), we are positioned to manage regulatory and market changes through product redesign and supplier engagement. In the medium term (2030-2040), exposure to physical risks increases in certain geographies and adaptation strategies have started but are not yet in place for all sites. In the long term (2040-2050), the business model remains viable under both scenarios, with stronger performance in the 1.5°C pathway due to decarbonization measures embedded in our transition plan.

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Several risk themes – resource-efficiency regulation, carbon-intensive materials, and water scarcity – are partially reflected in the company’s current strategy through energy-efficient, circular, and water-efficient product development. However, integration into investment planning, capex prioritization, and adaptation measures is limited and a further elaboration on anticipated financial effects is needed. The 1.5°C and >3°C scenarios span both low- and high-warming pathways, capturing the full range of plausible climate, regulatory, and market futures affecting the company. This spread reflects extremes used by leading frameworks (IPCC, IEA), ensuring the analysis covers best-case transition alignment and worst-case physical-risk uncertainty across operations and supply chains.

The scenarios use IPCC- and IEA-aligned climate pathways, transition-risk assumptions, regulatory trajectories, and sector-specific technology trends. Physical-risk analysis relies on regional and country-level climate data, which is not yet fully downscaled to site-specific geospatial coordinates, due to incomplete supplier and location-level datasets. Transition-risk modelling incorporates product-regulation timelines, refrigerant policies, and energy-cost assumptions. Constraints include data gaps for suppliers, evolving policy forecasts, and limited granularity for long-term physical-risk projections.

The scenario definitions align with Electrolux Professional Group’s asset lifetimes and strategic horizons because they mirror long-term factory investments, product-platform cycles, and the 2030 climate-neutrality target. These same horizons guide capital allocation for renewable-energy PPAs, technology upgrades, and product redesigns.

The analysis also assessed the Group’s current and future ability to reduce Scope 1 emissions and mitigate climate-related risks. Existing measures – such as energy-efficiency improvements in factories, electrification of selected thermal processes, replacement of gas-fired equipment where feasible, expanded renewable-energy sourcing, and the transition to lower-GWP refrigerants – provide a foundation for near-term reductions, but achieving deeper long-term abatement will require accelerated investment in low-carbon technologies and the phased replacement of fossil-fuel-based equipment. Operational resilience measures vary across geographies, with higher-risk regions requiring additional adaptation action. Supply-chain resilience remains constrained by incomplete supplier-level data, although ongoing data collection will strengthen modelling by 2026. Product innovation in energy-efficient, circular, and water-efficient solutions continues to support resilience under both analyzed pathways.

The Group has not yet incorporated geospatial-coordinate-based climate-risk assessment (e.g., NUTS-level or site-specific latitude/longitude) into its resilience analysis. Instead, the Group relies on regional or national-level climate-risk data, combined with factory-level water-risk assessments and supplier-reported information. No report indicates the use of NUTS-classified datasets or geospatial hazard mapping for physical-risk modelling.

## Pollution

### Material impacts, risks, and opportunities

Electrolux Professional Group’s material pollution-related impacts arise across the value chain from the use of substances of concern and substances of very high concern in materials, components, and manufacturing processes. These substances may contribute to long-term local pollution, harmful emissions during disposal, and occupational or community exposure risks. Impacts occur upstream through supplier chemical use, in operations where advanced materials and treatments are handled, and downstream during product use and end of life management.

Positive impacts stem from water-efficient product designs that reduce detergent use and wastewater pollution, supporting cleaner ecosystems and lowering customer operating costs. Additional opportunities arise from microplastics filtration technologies developed through partnerships and R&D, which help prevent microfiber release from laundry processes.

Key risks are related to compliance with REACH, SVHC and emerging chemical restrictions. These include redesign needs, supply chain disruptions, increased documentation requirements, and potential liability or loss of market access. Operational risks include leaks or spills of hazardous substances at production sites, which may lead to environmental damage, remediation costs, and regulatory sanctions. These risks materialize across suppliers, operations, and downstream users.

### Interaction with strategy and business model

Pollution-related impacts, risks, and opportunities directly influence strategic decisions on chemical phase-out, safer material substitution, and supplier oversight. Regulatory pressures drive stricter material screening, enhanced documentation practices, and design choices that avoid substances of concern. Opportunities in water-efficient solutions and microplastics filtration support product differentiation and guide R&D investment, collaboration with innovation partners, and service offerings.

### Resilience of strategy and business model

Resilience is strengthened through safer material substitution, enhanced compliance and traceability systems, supplier engagement, and operational controls to prevent chemical incidents. Continued innovation in low-impact product solutions and filtration technologies supports long-term adaptability to tighter regulations and customer sustainability expectations.

## Water

### Material impacts, risks, and opportunities

Electrolux Professional Group has material positive and negative impacts, risks, and opportunities related to water across its upstream supply chain, operations, and downstream product use.

Negative impacts arise from water consumption in manufacturing and supplier processes, and from water discharges containing particulates, metals, and detergent residues that may not be fully

removed in treatment systems. These impacts contribute to aquatic toxicity, reduced biodiversity, and ecosystem degradation, while water use in operations and product applications can intensify pressure on water-stressed regions, affecting community access and environmental health. These impacts occur across the entire value chain and are expected in the short-, medium- and long-term horizons. Positive impacts stem from water-efficient and water free product solutions that reduce customer water withdrawal, lower operating costs, and help protect local water resources. These originate from our strategy to provide resource-efficient professional equipment and from our product-centric business model, where most environmental impacts occur during product use. We enhance these positive impacts by embedding water performance in product development, conducting water risk assessments, and reducing water use in our operations.

We have identified an opportunity to enhance water efficiency through connected and data-enabled products that optimize water, energy and detergent use, prevent leaks, and support behavioral improvements. This aligns with our lifecycle and service-oriented strategy and digital platform development.

A material risk arises from operating in water-stressed regions, where increasing scarcity, rising water costs, and stricter regulations may affect production continuity and product competitiveness. We address these risks through structured water risk assessments, reduced withdrawal in high-risk areas and water reuse measures. These risks and impacts fall under ESRS disclosure requirements and do not require entity specific disclosures.

### Interaction with strategy, business model, and value chain

Water related impacts, risks, and opportunities directly influence our business model and strategic decisions. Negative impacts from water use and discharges shape regulatory expectations and customer requirements, affecting product design, supplier evaluation, and operational practices. Because our equipment has long lifecycles, water performance and discharges accumulate across the value chain, reinforcing our strategic priorities such as water stewardship, supplier chemical controls, and integration of water efficiency in R&D.

Positive impacts and opportunities support our strategic direction toward resource-efficient, high-performance solutions. Water-efficient products and connectivity strengthen market differentiation and support investment decisions in digital platforms, service offerings, and cleaner chemistries across the value chain.

Water scarcity risks drive integration of water risk considerations into site planning, sourcing, and innovation choices, reinforcing efforts to reduce withdrawal and adopt reuse solutions. Collectively, these impacts, risks, and opportunities inform innovation road maps and operational practices, and support our shift toward low-impact, service-enhanced offerings.

### Resilience of strategy and business model

Our strategy demonstrates resilience through water-efficient product design, supplier engagement, water risk assessments, operational reduction measures, and the development of connected solutions

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that improve monitoring and lifecycle performance. These actions strengthen our ability to adapt to water scarcity, tighter regulations, and customer sustainability expectations, supporting long-term competitiveness across water-stressed markets.

### Resource use and Circular economy

#### Material impacts, risks, and opportunities

Our circular economy strategy and product-centric business model create positive impacts as we design long-lasting, repairable products, increasing recycled material use and operating refurbishment and take-back programs. These actions reduce natural resource demand, waste generation, and landfill disposal and support improved reliability, lower total cost of ownership, and safer material choices for customers and workers. Societal benefits also include potential job creation in repair, refurbishment, and recycling. These positive impacts are covered by ESRs disclosure requirements.

Negative impacts arise from remaining dependencies on virgin materials and the risk of improper end-of-life disposal of products sold globally. These impacts include resource depletion, emissions, contamination, landfill growth, and ecosystem degradation, and may also expose nearby communities and informal waste workers to pollution and health risks. These negative impacts are addressed by ESRs disclosure requirements.

Key risks include material shortages, higher costs for sustainable materials, and non-compliance risks linked to hazardous waste handling across our manufacturing sites. Evolving circularity legislation — such as requirements on recycled content, reparability, and stricter waste management obligations — may affect product design, sourcing, and compliance costs. All risks are addressed by ESRs disclosure requirements.

We have also identified opportunities from increasing market demand for circular, durable, and resource-efficient products. Designing products for reparability and reuse, co-developing circular solutions with partners, and supporting customers in meeting regulatory requirements drive environmental benefits and improve customer value through reliability, lower lifecycle cost, and enhanced compliance. The assessment indicates no changes in material impacts, risks, or opportunities from the previous reporting period.

#### Interaction with strategy, business model, and value chain

Circular design principles — including recycled materials, reparability, modularity, and take-back initiatives — shape our R&D priorities, procurement processes, and manufacturing choices. These measures reduce material costs, support zero-landfill initiatives, and increase collaboration with suppliers and recyclers. They also support a strategic transition from equipment sales toward a circular, service-led model.

Developing recyclable products and improving material recovery rates stabilizes costs, reduces exposure to raw material volatility, and lowers regulatory and waste handling risks. These outcomes support long-term resilience by decoupling growth from virgin material use and embedding lifecycle thinking in supplier collaboration and service offerings.

Negative impacts from virgin material dependency and improper disposal currently drive higher material and waste management expenses and increase regulatory and reputational exposure. In response, we are expanding circular design, reducing virgin material use, strengthening waste management controls, and scaling up take-back schemes.

Risks related to material shortages, sustainable material pricing, and waste compliance requirements affect sourcing reliability, margin structure, and operational complexity. Growing demand for circular and repairable equipment strengthens our value proposition and accelerates integration of lifecycle performance and regulatory readiness across the value chain.

Emerging circularity legislation is already influencing design choices, sourcing decisions, and compliance planning. By expanding eco design, recycled material use, and traceability, we aim to reduce transition costs and ensure alignment with long-term regulatory expectations.

#### Resilience of strategy and business model

Our strategy demonstrates resilience through circular eco design, modularity, and increased recycled material sourcing, which reduce dependency on virgin inputs and lower regulatory risk. Partnerships with suppliers, repair networks, and take-back operators, together with lifecycle assessments and targeted R&D, enable rapid adaptation to regulatory and market changes.

We are responding to growing demand for circular and repairable products by expanding service-based revenue streams, which further strengthens our resilience and supports long-term competitiveness. Eco design integration, supplier engagement, and compliance monitoring enable us to respond to evolving requirements and reinforce resilience within stricter regulatory frameworks.

### Own workforce

#### Material impacts, risks, and opportunities

Material impacts, risks, and opportunities related to our own workforce are identified through structured processes, including workforce feedback mechanisms and impact and risk assessments covering topics such as health and safety, gender diversity, and skills development. The outcomes of these processes inform management decision-making and strategic priorities and are directly linked to our strategy and business model. Workforce-related topics influence decisions on organizational design, ways of working, competence development, and operational resilience. Addressing workforce-related risks supports business continuity and performance, while opportunities linked to skills development and inclusion strengthen our capacity to execute our strategy and deliver sustainable growth. In this way, employees' experiences and needs are reflected in how the strategy is implemented and how the business model evolves.

The Group confirms that all individuals within its own workforce who could be materially impacted by its activities are included in the scope of this disclosure. With a workforce of approximately 4,300 employees across more than 30 countries, material impacts

have been identified primarily in relation to health and safety and gender diversity. These impacts are addressed through structured policies, risk assessment processes, and engagement practices that apply across the organization.

For the purpose of this disclosure, our own workforce includes individuals employed directly by the Group, such as full-time and part-time employees and apprentices, as defined by local legislation. It also includes self-employed individuals engaged directly by the Group to perform work that would otherwise be carried out by employees, including work performed in public areas or at client sites, as well as third-party workers provided by external companies on our premises. This classification ensures that all materially impacted individuals, regardless of employment status, are covered by the scope of the Group's sustainability disclosures and related risk assessments.

#### Own workforce subject to positive and negative impacts

Electrolux Professional Group has found that material negative impacts on its workforce are rare and primarily incident-based. Occasional work-related injuries are promptly addressed through established risk management processes, while broader topics like health and safety and diversity are continuously monitored to support a safe and inclusive workplace.

Electrolux Professional Group creates a tangible positive impact on its workforce by promoting wellbeing, development, and supportive working conditions as part of its strategy and business model. Through initiatives such as smart working policies, flexible work arrangements where operationally feasible, continuous learning opportunities, and social activities that strengthen engagement, the Group enables employees to thrive. By ensuring fair treatment, fostering growth, and cultivating an inclusive and supportive environment, the Group contributes directly to improved employee wellbeing, satisfaction, and long-term career development.

#### Risks and opportunities arising from impacts and dependencies

Risks and opportunities arise from workforce health, safety, skills, diversity, and retention, with strong engagement, low injury rates, and development initiatives enhancing resilience while shortages, skills gaps, and wellbeing challenges pose risks addressed through training, inclusion, and continuous improvement.

#### Interaction with strategy, business model, and value chain

Electrolux Professional Group's strategy — focusing on innovation, digitalization, customer care, and operational excellence — directly impacts its workforce. The move towards sustainable and digital solutions requires upskilling, while expanding into new markets presents both opportunities and challenges for employees. These strategic choices therefore create both opportunities — such as skills development and career progression — and risks, including those related to health and safety, workload, and equality.

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## Workers in the value chain

### Material impacts, risks, and opportunities

Electrolux Professional Group has identified material negative impacts, risks, and opportunities related to workers in the value chain, arising from its reliance on a global and multi-tier supply chain where human rights, and health and safety standards vary significantly.

Electrolux Professional Group includes all value-chain workers likely to be materially impacted by its activities. The scope covers workers in our own operations and across the upstream and downstream value chain, including suppliers of raw materials, metals, electronics, and components; logistics and transport providers; distributors; and authorized service partners. It also includes workers affected through the use, servicing, repair, and end-of-life handling of products. Material impacts may also affect on-site non-employees, such as external maintenance technicians, contractors, cleaners, security staff, and temporary agency workers operating at manufacturing and warehouse sites. These workers are not part of the Group's own workforce. Inclusion is determined through the double materiality assessment, ERM process, and supplier due diligence, focusing on labor rights, health and safety, working conditions, and skills impacts. Business relationships and long-lifecycle products are explicitly considered to ensure that materially affected worker groups are addressed through relevant policies, actions, metrics, and targets. Electrolux Professional Group's material risks and opportunities related to value-chain workers arise primarily from specific worker groups, rather than uniformly across all workers. These include upstream supplier workers in higher-risk regions, logistics and transport workers, on-site non-employees at manufacturing and warehouse locations, and downstream service technicians and installers requiring specialized skills. These groups are more exposed due to labor rights, health and safety, and skills dependencies, particularly linked to long product lifecycles and increasing digital and energy-efficient technologies.

Negative impacts relate primarily to occupational health and safety risks in high-risk sourcing regions and supplier tiers, including exposure to hazardous working environments, long working hours, inadequate protection, and the use of heavy machinery or chemicals. These impacts affect the physical, mental, and social wellbeing of workers across upstream suppliers and downstream service partners.

A further material human-rights related risk concerns conflict minerals, particularly in value chains involving chromium-bearing steels and electronic components, where violations may occur at extraction or processing stages. Limited transparency and complex intermediaries heighten exposure across supply tiers. These risks are connected to product design choices, material specifications, and procurement practices.

The Group has also identified a material opportunity to influence working conditions through responsible procurement practices. Supplier audits, corrective action processes, capability building, and embedded ESG requirements enhance transparency, supplier governance, and long-term value chain resilience.

### Interaction with strategy, business model, and value chain

The company's business model depends on global sourcing of materials, components, and services, making worker-related risks a key issue in supplier selection, onboarding, and oversight. Occupational health and safety risks are driving strengthened supply chain governance, expanded due diligence requirements, and integration of labor standards into sourcing decisions. Conflict minerals risks influence product design, contractual requirements, traceability expectations, and sourcing diversification to avoid high risk areas.

Opportunities linked to responsible procurement shape sourcing strategies, support preferred supplier development, and reinforce long-term business continuity and customer expectations for ethical supply chains.

### Resilience of strategy and business model

Resilience is strengthened through the integration of occupational health and safety and human rights due diligence into sourcing, supplier contracts, and governance structures. Supplier engagement, risk-based audits, safer sourcing practices, and human rights controls enhance adaptability to evolving regulations and stakeholder expectations. Responsible procurement initiatives further support continuity, risk mitigation, and long-term value chain stability.

### Affected communities

#### Material impacts, risks, and opportunities

Electrolux Professional Group has material community impacts linked to the presence of conflict minerals in certain stainless steel and electronic components. Extraction of these minerals in high-risk regions may involve land dispossession, unsafe working conditions, forced or child labor, environmental degradation, and loss of livelihoods, which negatively affects community wellbeing and local ecosystems. These impacts originate upstream through mines, traders, and smelters supplying chromium-bearing steels and are connected to product specifications and sourcing decisions.

Positive community impacts are generated through long-standing partnerships such as Worldchefs and the Art & Science Come Together program. These initiatives provide training for chefs from underserved communities, supporting employability, income opportunities, and resource-efficient culinary practices. Additional opportunities arise from local community engagement activities, including education partnerships, skills development, local hiring, volunteering, and community investment that strengthen wellbeing and build long-term relationships with stakeholders.

Non-compliance with evolving human rights legislation is a material risk that could lead to sanctions, increased compliance costs, supply chain disruption, and reputational harm. The risk originates both in our own due diligence processes and in the practices of suppliers, distributors, and service partners operating under heightened legal expectations.

#### Scope across operations and the value chain

Electrolux Professional Group identifies and assesses material impacts, risks, and opportunities through a structured double-

materiality process integrated with its strategy, business model, and enterprise risk management (ERM). This covers impacts arising from our own operations and the upstream and downstream value chain, including through products, services, and business relationships. Impact inclusion is determined through the double materiality assessment and ERM process, considering environmental, social, and human-rights impacts on local communities, including health, safety, and environmental effects. See the double materiality assessment process on page 86 for further information. The outcomes directly inform strategic decisions and business-model adaptation, including product design, portfolio electrification, digital and service offerings, sourcing practices, capital allocation, and target-setting (e.g. climate and Scope 3). Progress is reviewed regularly, ensuring that the strategy and business model evolve in response to changing risks, impacts, regulations, and stakeholder expectations. Where applicable, the Group commits to respecting human rights, including the rights of indigenous peoples, ensuring that materially affected communities are reflected in relevant policies, actions, metrics, and targets.

#### Description of communities subject to material impacts

Electrolux Professional Group's material impacts may affect local communities around its manufacturing, logistics, and service sites, where environmental, health, safety, and employment effects may arise. Upstream communities include those located near the extraction and processing of metals, electronics, and other raw materials used in products. Downstream communities may include areas around waste treatment, recycling, and end-of-life facilities for professional equipment. Impacts may also arise in communities linked to service and installation activities. Communities of indigenous peoples may be affected through upstream sourcing or land-use dependencies and are considered within the scope.

#### Material negative impacts and community groups at greater risk

Through its double materiality assessment, Electrolux Professional Group has gained an understanding of communities at greater risk of harm by mapping impacts across geographies, activities, and value-chain stages. Particular attention has been given to communities near manufacturing sites, upstream extraction and processing locations, and downstream recycling or waste-handling contexts, where environmental or health impacts may be higher. The Group also considers contextual vulnerability, such as weaker regulatory environments, socio-economic sensitivity, or transition-related pressures. These insights inform risk prioritization, responsible sourcing, environmental management, and community-related mitigation measures, ensuring that groups with heightened exposure are appropriately considered in strategy and disclosures. Electrolux Professional Group's material negative impact on affected communities is neither widespread nor systemic. Some products may contain conflict minerals, creating a risk of human rights violations in sourcing communities. The impact is localized and incident-based, mainly linked to manufacturing, logistics, or specific supplier relationships, and managed through environmental management systems and due diligence. Emerging human rights legislation on

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ethical and responsible business practices may potentially affect communities near extraction or recycling sites. These risks are addressed through responsible sourcing, supplier audits, and climate transition planning rather than through identified severe community incidents.

#### Interaction with strategy, business model, and value chain

As a business reliant on global sourcing, community impacts and human rights risks influence supplier selection, onboarding and oversight, as well as material-related design choices. Conflict mineral exposure is driving OECD-aligned due diligence, traceability, supplier audits, and escalation mechanisms. Skills-based partnerships and community programs reinforce brand equity, strengthen customer ecosystems, and support preferred supplier relationships.

#### Resilience of strategy and business model

Resilience is supported through integrated human rights due diligence, clear supplier requirements, targeted engagement of risk tiers, and escalation/remediation channels. The Worldchefs partnership and Art & Science Come Together program, along with local community initiatives, enhance our social licence to operate and strengthen our long-term competitiveness as regulatory expectations and stakeholder scrutiny increase.

#### Business conduct

##### Material impacts, risks, and opportunities

Electrolux Professional Group generates a positive impact through fostering a culture of inclusion, transparency, and feedback, where employees are encouraged to raise concerns via structured channels that support trust and continuous improvement. The Group further promotes positive impacts across its operations and value chain by upholding high ethical standards, supported by training and clear expectations for responsible business conduct. At the same time, operating across diverse markets exposes the Group to potential risks related to corruption, unethical practices, and weak governance structures. In addition, risks related to whistleblower protection and confidentiality may hinder reporting of misconduct and lead to legal, regulatory, and reputational consequences if not effectively managed.

#### Interaction with strategy, business model, and value chain

As a business operating across multiple markets and relying on global supplier and customer relationships, Electrolux Professional Group is exposed to business conduct risks such as corruption and unethical practices, particularly in higher-risk regions, arising from its geographic footprint and complex value chain. In response, the Group adapts its strategy and business model by integrating Code of Conduct requirements, risk-based due diligence, employee training, and whistleblowing mechanisms into core processes across procurement, sales, and service operations, while strengthening internal controls and governance structures.

## IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities

Electrolux Professional Group conducted its first double materiality assessment (DMA) in 2023 to systematically identify and assess its actual and potential, positive and negative impacts on people and the environment, as well as sustainability-related risks and opportunities that could affect the company's financial performance. The DMA was based on the ESRS topic list and designed as a structured, transparent process consistent with regulatory expectations. In 2025, the DMA was reviewed and validated, including the integration of the newly acquired companies TOSEI and Adventys, confirming that the 2024 material topics remained applicable due to alignment in operations, products, and governance structures. The outcomes of our 2023 double materiality assessment directly inform the strategic considerations disclosed in SBM-3, page 80, ensuring that material sustainability impacts, risks, and opportunities are integrated into our business model and strategic planning. Certain disclosure requirements under ESRS 2 IRO-1 are addressed in the SBM-3 section of this report, see SBM 3, pages 80-85.

We intend to review and update our materiality-assessment methodology on a regular basis, i.e., as part of a structured and recurring cadence embedded within the company's sustainability-governance cycle. This includes revisiting the methodology at intervals appropriate to evolving regulatory guidance, emerging stakeholder expectations, internal strategic developments, and significant sustainability-related trends. By integrating these reviews into the ongoing governance process rather than adhering to a fixed schedule, the Group ensures that the materiality-assessment approach remains transparent, relevant, and useful to decision-making.

#### Identifying sustainability matters

The identification of sustainability matters begins with the compilation of a gross list of topics based on the complete set of ESRS topical standards, including all sub-topics and sub-sub-topics. In line with our methodology, we consider the entire ESRS topic list without exclusions. We also include preliminary topics outside the ESRS framework where these could be potentially material to our operations. This initial assessment covers all parts of our business model, value chain, geographical locations, and sector-specific characteristics. It resulted in a preliminary list of sustainability matters spanning environmental, social, and governance domains, ensuring comprehensive coverage of potential impacts, risks, and opportunities across all time horizons and value chain segments. The examination of climate-related impacts, risks, and opportunities

was an integral part of the DMA concerning sustainability issues related to climate change mitigation and adaptation. The climate-risk scenario analysis performed in 2022 and updated in 2025 aided in the identification and assessment of physical and transitional risks and opportunities across different time frames.

#### Stakeholder engagement

The stakeholder review ensures alignment with existing processes and stakeholder expectations. We conduct interviews and document reviews with a broad range of internal and external stakeholders, including the Chief Operating Officer, Chief Financial Officer, General Counsel, Business Area leaders, the Board, suppliers, investors, customers and relevant NGOs. This dialogue is complemented by internal analysis, including benchmarking, ERM insights, environmental assessments, climate-related evaluations and reviews of our policies, management systems, and operational processes. The perspectives gathered through this engagement inform the identification of impacts, risks, and opportunities within each sustainability matter including sub-topics and ensure that the DMA reflects both the realities of our operational footprint and the interests of affected stakeholders.

#### Impact materiality assessment

In the impact materiality assessment process, all the identified positive and negative, actual and potential impacts on people and the environment are evaluated. Each impact was assessed using the following criteria: scale, scope, irremediability, and likelihood. The severity of an impact is calculated as the combined effect of scale, scope, and irremediability. The impact materiality score is derived by multiplying severity and likelihood, resulting in a quantifiable measure of whether an impact is low, medium, or high. Thresholds for the scoring are defined in our methodology: for negative impacts, scores from 0-5 are considered low, 5-10 are considered medium, and scores above ten are considered high; for positive impacts, scores from 0-4 are low, 4-7 are medium, and scores above 7 are considered high. Only medium and high scores indicate material impacts. For human rights-related impacts, the likelihood was weighted less, reflecting the principle that severity takes precedence. We prioritized negative impacts based on their relative severity and likelihood, while positive impacts were considered based on their scale, scope, and likelihood. Materiality thresholds were set using both qualitative and quantitative criteria, with only medium and high scores considered material for reporting purposes.

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## Financial materiality assessment

We identified financially material topics by reviewing all financial risks in the Group's Enterprise Risk Management (ERM) and assessing sustainability issues for their financial impact using:

> **Likelihood:** Probability of occurrence

> **Size:** Potential financial effect, based on thresholds from our Enterprise Risk Management (ERM) system (e.g., low: <25 SEKm, medium: 25–50 SEKm, high: 50–250 SEKm, very high: >250 SEKm). The threshold for material risks and opportunities include those with a score of medium or high. The financial materiality score is low 0-1.5; medium 1.5-3 and high >3.

The financial materiality score was calculated as size multiplied by likelihood, with medium and high scores considered material. This approach ensured that only those risks and opportunities with a significant potential financial impact were prioritized for management and reporting.

The formulation of IROs occurs during and after the impact and financial materiality assessments. Each IRO identified in earlier steps is translated into a clear and specific statement that reflects the nature of the impact, risk, or opportunity; the part of the value chain where it occurs (upstream, own operations, downstream); and the time horizon over which it is relevant (short-, medium- or long-term). The formulation is also informed by the underlying drivers, stakeholder feedback, process characteristics, and the Group's operational and strategic context. All IROs are documented and linked back to the ESRS topics and sub-topics from which they were derived, ensuring full traceability for assurance and reporting. This documentation is then consolidated through internal deliberations, benchmarking, and review by senior management, the Audit Committee and the Board of Directors. The result of this process is a validated set of material IROs, which form the basis for the Group's material sustainability matters and reporting obligations.

## Decision-making and internal controls

Sustainability matters are integrated into the overall governance framework of Electrolux Professional Group. The Board of Directors maintains ultimate oversight of sustainability-related decisions, reviewing business plans, sustainability progress, and reporting preparedness – including CSRD alignment. The Audit Committee supervises the preparation of sustainability disclosures and internal control systems relevant to ESG information. Operational sustainability decision-making is led by the sustainability board, comprising the Group Management Team, and the VP of Group sustainability, who is responsible for setting sustainability targets, overseeing implementation, and monitoring progress. Annual sustainability performance reviews form part of the strategic planning cycle and influence investment decisions, including renewable energy initiatives and sustainable product development.

The Group applies a structured internal control and risk-management framework covering both financial and non-financial reporting. Controls are based on:

> Internal policies and procedures, including Code of Conduct, Environmental Policy, Anti-Corruption Policy, Workplace Standard;

- > Risk-management processes that identify ESG-related risks and ensure structured mitigation and monitoring;
- > The Audit Committee, which oversees the accuracy, completeness, and reliability of sustainability disclosures;
- > External auditor review of the Corporate Governance Report and sustainability-related information.

The DMA is reviewed annually as part of this governance cycle. The review evaluates whether impacts, risks, and opportunities remain accurate and up to date. Revisions are triggered when material changes occur, such as new acquisitions, divestments, significant changes in the business model or value chain, emerging regulatory expectations, or shifts in stakeholder concerns. The 2025 reporting cycle included a revision of the DMA to reflect newly identified material topics and changes in the Group's operations. Going forward, the DMA will continue to be updated at least once per year, and more frequently when strategic or operational developments raise the importance of reassessing material impacts.

## Process to identify climate-related impacts, risks, and opportunities

### Screening and assessment of GHG emissions

To assess the climate change impact, we screened our activities and plans across our own operations and the value chain to identify actual and potential future GHG emission sources, and, where applicable, other climate impact drivers. The screening encompassed:

Scope 1 (direct emissions from manufacturing facilities, including HFC gas leakage), Scope 2 (indirect emissions from purchased electricity and heat), and Scope 3 (indirect emissions).

We prepared our GHG emission inventory in accordance with the GHG Protocol and included locked-in emissions arising from the use phase of products sold over their lifetime, especially products with high energy consumption and gas-powered appliances.

### Assessment of risks and opportunities

We assessed climate-related risks and opportunities that could have a financial impact on the Group. These were mapped through the enterprise risk management system and Electrolux Professional Group's global warming scenario analysis for climate risk.

### Physical risks

We assessed physical climate risks over both medium-term (1–5 years) and long-term (beyond 5 years) horizons, evaluating exposure and sensitivity at site and country levels. Our analysis was informed by high-emissions scenarios, specifically IPCC RCP 8.5/SSP5 8.5, alongside relevant regional climate projections. The assessment covered our manufacturing sites and key suppliers across Asia, Europe, and North America. We identified and evaluated risks including flooding, heavy precipitation (greater than 20 mm/day), rise in sea level, heatwaves, drought, bushfires, and water scarcity.

Flooding emerged as the most material physical threat to both manufacturing capacity and supply chain continuity. Sites in Asia – particularly China and Thailand – were generally found to be

more vulnerable than those in Europe and North America. Notable site-specific exposures include: St Vallier, France: Medium to high flood risk, Stockholm and Malmö, Sweden: Low indirect risk from sea-level rise, and Atlanta, Louisville, Mississippi (USA): Elevated flood exposure for suppliers and sites. This analysis enables us to prioritize adaptation measures and resilience planning for the most exposed locations within our operations and supply chain. Following hazard identification, we evaluated how our manufacturing sites and value chain actors may be exposed and sensitive to those climate related hazards. The analysis shows that physical disruptions – particularly extreme weather events – could compromise manufacturing capacity and upstream supply chain performance. By examining location-specific vulnerability and operational dependencies, we derived our gross physical risk profile, focusing on how climate hazards may impair assets, reduce productivity, or interrupt flows critical to delivering products to customers.

### Climate-related transition risks and opportunities

We conducted climate-related scenario analysis using two different climate scenarios, a 1.5°C transition scenario (IEA NZE 2050, NGFS Net Zero 2050, sector roadmaps), and a 4°C high emissions physical risk scenario (IPCC RCP 8.5/SSP5 8.5). This helps us understand how our assets and activities can be exposed and sensitive over the medium- (1–5 years) and long-term (>5 years) horizon.

Transition-risk assessment incorporates likelihood, magnitude, and duration of policy, market, and technology shifts, and evaluates locked-in emissions from existing assets and product use phases to clarify long-term exposure and required decarbonization pathways.

The climate scenarios (IEA NZE, NGFS, NZSI, IPCC 8.5) are broadly compatible with financial-statement assumptions, as both reflect expectations of continued energy-price volatility, regulatory tightening, and climate-related cost pressures. The 2024 Annual & Sustainability Report highlights stable profitability, ongoing investments, and strengthened sustainability performance, including a 61% reduction in Scope 1 and 2 emissions and reinforced climate-transition commitments, indicating no material inconsistencies between scenario-based risk expectations and financial planning. The company's long-term strategic assumptions align with a low-carbon transition and increased climate-resilience investments.

We assessed potential cost impacts from carbon pricing, CBAM, energy price trajectories, and efficiency/label requirements, including indicative effects on steel, transport, and energy expenditures.

We noted that while electricity prices could rise on average (e.g., 50% increase 2020–2050 in IEA NZE), the net financial impact remained uncertain given decarbonization pathways and market responses. This includes potential cost increases driven by carbon pricing, higher transportation costs associated with low-emission logistics, and energy price volatility linked to decarbonization efforts. We also anticipate rising steel prices due to residual carbon content and the impact of new regulatory measures, such as energy labeling requirements and circular economy legislation, which are expected to influence product and operational costs. The analysis indicates that increased investment needs in decarbonization across

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heavy emitting sectors may influence material prices and volatility. At the same time, evolving efficiency regulations and the expansion of low-carbon product expectations may create opportunities for innovation and strategic positioning. This assessment provides a view of gross transition risks and emerging opportunities, considering both operational and financial implications.

Impacts such as increased risk could drive customer demand for energy-efficient products and solutions. For climate change, we identified product and market opportunities (e.g., energy and water-efficient solutions) and geographic demand shifts (e.g., tourism redistribution to higher latitudes and shoulder seasons) that could offset certain transition/physical exposures.

#### Process to identify pollution-related impacts, risks, and opportunities

For pollution of water and soil, our IRO assessment process was grounded in the TNFD LEAP (Locate, Evaluate, Assess, Prepare) approach. The scope included all our production sites globally, as well as upstream value chain activities at the country (Tier-1) level for thirty prioritized sourcing commodities.

#### Screening methodologies and assumptions

Electrolux Professional Group conducts systematic screening of all manufacturing sites and selected key suppliers to identify actual and potential pollution-related impacts, risks, and opportunities across its operations and upstream value chain. Screening is based on a structured self-assessment questionnaire deployed through the digital sustainability platform for direct operations. The assessment covers key pollution-relevant areas, including:

- > Monitoring and treatment of water discharges
- > Management of hazardous and non-hazardous waste streams
- > Controls for air emissions and refrigerants
- > Procedures to prevent accidental releases, spills, and leaks
- > Compliance with national or local limits and regulations
- > Emergency preparedness and response related to leaks and spills

Submitted documentation is reviewed centrally to ensure completeness and alignment with internal requirements, supporting early detection of gaps in pollution controls and compliance readiness.

Upstream screening uses internal sourcing data combined with the SBTN Materiality Screening Tool, SBTN High Impact Commodity List, to identify pollution related impacts. Downstream pollution impacts related to product use and end of life were not assessed in this cycle.

No external stakeholder consultations with affected communities were conducted in this assessment cycle. Engagement was limited to internal stakeholders.

#### Pollution-related impacts and dependencies

Impacts and dependencies are evaluated using site questionnaires, SBTN screening, ENCORE for ecosystem dependencies, WWF Risk Filters for water-related risk screening, and Environmental Performance Index (EPI) benchmarking for country-level pollution,

water management, and waste recovery conditions. Direct operations report impacts such as soil pollutants, water pollutants, water use, and solid waste, while dependencies include reliance on water supply and water quality. Upstream production of metals, plastics, including fossil-based rubber, electronics, and wood and paper for packaging materials, is evaluated for pollution-related impacts, including water pollutants, soil pollutants, non-GHG air pollutants, water use, and solid waste.

#### Assessment of pollution-related risks and opportunities

Pollution-related risks and opportunities are assessed by integrating findings from impact and dependency analyses with enterprise risk management, environmental benchmarking, and internal stakeholder dialogue. Identified opportunities include implementing nature-based solutions at sites to mitigate pollution risks and investing in cleaner technologies and improved pollution control systems to reduce regulatory exposure, enhance operational efficiency, and support reputation. Physical risks include pollution-related vulnerabilities linked to flooding and extreme weather, particularly regarding the storage of hazardous waste and chemical products.

Recommendations and conclusions from this process feed into the Group's responses and reporting on pollution-related impacts, risks, and opportunities.

#### Process to identify water-related impacts, risks, and opportunities

##### Screening of site locations and business activities

The Group has screened its site locations and business activities to identify actual and potential water-related impacts, risks, and opportunities in its own operations and across the upstream value chain. The screening combined internal information with external datasets and tools, including GIS based analysis, and a questionnaire sent to sites to capture local conditions of own operations.

We carried out a detailed operational water risk screening using the WWF Water Risk Filter methodology, integrated into the TNFD LEAP process for identifying locations where the company interfaces with water resources. The assessment mapped each production site to its corresponding river basin and evaluated current (Baseline 2020) and projected future (scenario pathways for 2030 and 2050) risks related to water scarcity, flooding, and water quality. This screening highlighted that water use varies significantly across sites, identifying Rayong (Thailand), Ljungby (Sweden), and Shizuoka (Japan) as the highest consuming locations, largely due to paint shop operations. Shizuoka was further noted as situated in a region of moderate water risk, while Carros (France) reported seasonal water restrictions.

For suppliers, the screening applied the SBTN Materiality Screening Tool together with ENCORE sector level data and ISIC code matching to determine where upstream production processes are associated with significant water use and wastewater generation. This analysis highlighted that several key materials procured by us – including steel, aluminium, plastics, packaging materials, and other basic metals – are classified as high impact commodities with substantial water-related pressures due to extraction, processing,

and manufacturing activities. The High Impact Commodity assessment further underscored that mining and metals production typically require large volumes of water and may contribute to water pollution, while plastics and packaging manufacturing also involve intensive water use and potential freshwater impacts. Through this approach, supplier countries with limited wastewater treatment infrastructure, high water stress or environmentally sensitive production systems, were identified as priority areas for monitoring and engagement.

Workshops with the Group were held to consolidate results from the "Locate" and "Evaluate" phases of the TNFD approach. Environmental benchmarking of site locations and business activities also forms part of the screening and facilitates the mapping of opportunities and risks. No specific consultation with affected communities was conducted.

#### Assessment of risks and opportunities

The assessment focused on how Electrolux Professional Group may be exposed to future water-related physical risks across its operations and value chain, considering projected changes in water availability, basin quality, and hydrological variability.

Future risks were assessed using WWF Water Risk Filter climate pathways. These model changes in water scarcity, flooding, and water quality under optimistic, current trend, and pessimistic global climate scenarios for 2030 and 2050. Physical risks were assessed based on future water quantity and water quality outlooks, including water scarcity, water stress, flooding probability, and potential degradation of local water infrastructure. Several operational sites – such as Shanghai, Shizuoka, and Rayong – are projected to experience sustained or intensifying pressures related to water scarcity and flooding, while European locations including Saint Vallier, Sursee, and Troyes are expected to retain very high to extreme water quality risks across multiple scenario trajectories.

The assessment also highlighted both transition and market opportunities that can support long-term resilience. These include expanding water efficiency improvements at high-use sites, strengthening water governance measures in regions facing declining future basin conditions, and encouraging suppliers to enhance water stewardship to reduce shared risks. Transition opportunities relate to expanding water efficiency, reuse, and process optimization in water intensive areas – particularly paint shops and other high use processes – which can reduce exposure to future water scarcity and water stress while improving operational performance. Market opportunities arise in key customer geographies where water scarcity, variable water availability, and increasing flood incidence are influencing seasonality and demand in the hospitality and food service segments (e.g., Italy, France, Germany, and the US). These changing conditions increase the relevance of water-efficient, low-consumption solutions during product use and create opportunities to position our portfolio to support customers facing growing water resource constraints. Proactively addressing water-related risks across operations and the value chain also positions the Group to respond effectively to market expectations and investor interest in strong water management performance.

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### Process to identify resource use and circular economy-related impacts, risks, and opportunities

#### Screening methodologies and assumptions

The Group identifies and assesses resource use and circular economy-related impacts, dependencies, risks, and opportunities using the TNFD Locate approach, combining internal data with external analytics. The scope covers all production sites and upstream activities to Tier 1 (production countries for all assessed materials) and – where relevant for metals – further upstream to origin countries for raw material extraction (Tier 2/3). Downstream (end of life of our product) impacts, risks, and opportunities are not included in this assessment.

Screening covers all production sites and prioritized upstream materials and uses tools such as the SBTN Materiality Screening Tool, ENCORE, and the Environmental Performance Index to understand resource intensity, waste generation, and recycling conditions in production and sourcing countries.

Within direct operations, we gather structured information from sites on waste management practices, waste disposal routes, and compliance with local waste legislation, supporting identification of resource outflow-related risks. At a product level, the questionnaire gathers information from R&D on circular design characteristics, including the use of recycled content, recyclable materials, biobased plastics, and materials sourced from certified or sustainably managed sources. It captures design strategies that reduce resource inflows via resource efficiency, and assesses features that extend product life, including modularity, repairability, refurbishment, and remanufacturing.

Consultations with relevant internal and external stakeholders – such as employees, suppliers, customers, and industry bodies – supports the identification of IROs by bringing broader perspectives and validating material topics. These were not conducted as part of the process to identify IROs; the assessment relied solely on internal expertise, data analysis, and established frameworks.

#### Circularity-related impacts and dependencies

The circular economy ultimately aims at reducing the environmental impact of the use of products, materials, and other resources, so most of the impacts and dependencies for high-impact commodities are covered under climate change, pollution, and water.

#### Assessment of risks and opportunities

Risks and opportunities stemming from resource use and circular economy were mapped through the enterprise risk management system, environmental analysis of Electrolux Professional Group's business activities, and existing circular economy strategy work.

Transition-related risks include increasing regulatory expectations, such as stricter EU requirements on electronic waste, which heighten exposure regarding product design and waste handling practices. Market-related risks include potential cost increases linked to supplier decarbonization requirements for steel and challenges in sourcing certified "green" steel, while opportunities include developing circular business models such as repair, refurbishment,

and take-back schemes. Physical risks identified in the assessment include water scarcity affecting operational processes, particularly cooling requirements, and long-lasting environmental impacts from mining activities. Variations in wastewater and waste management conditions across sourcing countries can influence exposure to pollution-related risks and affect the feasibility of material recovery.

Opportunities in circularity include increasing the use of recycled and certified materials, developing circular business models (such as product take-back or refurbishment schemes), and investing in systems to improve traceability of material flows. These initiatives not only reduce dependency on virgin resources and exposure to resource price volatility, but also position the company to meet growing market demand for sustainable and circular products. Reputational opportunities arise from sourcing certified materials Responsible Steel, ASI, Blue Angel or Nordic Swan, FSC and PEFC.

### Process to identify business-conduct-related material impacts, risks, and opportunities

Electrolux Professional identifies material business conduct impacts, risks, and opportunities by assessing how its activities and relationships interact with ethical, legal, and human rights expectations defined in its Code of Conduct, Workplace Directive, Supplier Workplace Standard, and Supplier Requirement Manual. This process considers location-based factors, such as operating or sourcing in countries with higher exposure to corruption, weak labor protections or conflict-affected and high-risk areas, where risks of bribery, discrimination, unsafe working conditions, or human rights violations are elevated. It also evaluates activity-related criteria, including procurement practices, supplier onboarding and auditing, public sector sales, and interactions with intermediaries, which may create exposure to unethical behavior, non-compliance, or inadequate oversight in the value chain. Sector-related considerations reflect the ethical risks inherent in global appliance manufacturing and complex international supply chains, including responsible sourcing requirements aligned with UN Global Compact, OECD Guidelines and ILO conventions, particularly regarding labor rights and conflict mineral due diligence. Finally, the process incorporates transaction structure criteria, assessing how contractual arrangements, supplier requirements, due diligence procedures (e.g., CMRT/EMRT), whistleblowing mechanisms, and compliance monitoring are embedded into commercial relationships to prevent, detect, and mitigate misconduct across all tiers of the value chain.



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## IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

To determine the final scope of datapoints, we mapped the EFRAG datapoint list to our material ESRS subtopics, excluding voluntary datapoints and applying relevant ESRS 1 Appendix C phase-ins. Where applicable, we also applied the July 11, 2025 ESRS "quick-fix" delegated act. Each datapoint linked to a material subtopic was individually assessed with internal experts based on its significance to our material IROs, and its importance to stakeholders, and disclosures reflect this significance.

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<b>ESRS2</b>	BP-2 Disclosures in relation to specific circumstances	71-72
<b>ESRS2</b>	GOV-1 The role of the administrative, management, and supervisory bodies	73-74
<b>ESRS2</b>	GOV-2 Information provided to, and sustainability matters addressed by, the undertaking's administrative, management, and supervisory bodies	74
<b>ESRS2</b>	GOV-3 Integration of sustainability-related performance in incentive schemes	74
<b>ESRS2</b>	GOV-4 Statement on due diligence	74
<b>ESRS2</b>	GOV-5 Risk management and internal controls over sustainability reporting	75
<b>ESRS2</b>	SBM-1 Strategy, business model, and value chain	77-78
<b>ESRS2</b>	SBM-2 Interests and views of stakeholders	79-80
<b>ESRS2</b>	SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model	80-85
<b>ESRS2</b>	IRO-1 Description of the process to identify and assess material impacts, risks, and opportunities	85-88
<b>ESRS2</b>	IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement	89-94

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<b>E1 Climate change</b>	E1-1 Transition plan for climate change mitigation	96-97
<b>E1 Climate change</b>	ESRS 2 SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model	80-82
<b>E1 Climate change</b>	ESRS 2 IRO-1 Description of the processes to identify and assess material climate-related impacts, risks, and opportunities	86-87
<b>E1 Climate change</b>	E1-2 Policies related to climate change mitigation and adaptation	97-98
<b>E1 Climate change</b>	E1-3 Actions and resources in relation to climate change policies	98-99
<b>E1 Climate change</b>	E1-4 Targets related to climate change mitigation and adaptation	99-100
<b>E1 Climate change</b>	E1-5 Energy consumption and mix	101,103
<b>E1 Climate change</b>	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	101-104
<b>E2 Pollution</b>	ESRS 2 IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks, and opportunities	82
<b>E2 Pollution</b>	E2-1 Policies related to pollution	105-106
<b>E2 Pollution</b>	E2-2 Actions and resources related to pollution	106
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<b>E3 Water</b>	ESRS 2 IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities	87
<b>E3 Water</b>	E3-1 Policies related to water	108
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<b>E5 Resource use and circular economy</b>	ESRS 2 IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities	83
<b>E5 Resource use and circular economy</b>	E5-1 Policies related to resource use and circular economy	111
<b>E5 Resource use and circular economy</b>	E5-2 - Actions and resources related to resource use and circular economy	111-113
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<b>S1 Own workforce</b>	S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns	123
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<b>S1 Own workforce</b>	S1-6 Characteristics of the undertaking's employees	125-126
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<b>S2 Workers in the value chain</b>	SBM-2 Interests and views of stakeholders	84
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## List of datapoints that derive from other EU legislation

### IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement

Following the outcome of the materiality assessment, the Group has reviewed all ESRS disclosures and datapoints and assessed the materiality of the information to be reported in line with ESRS 1 section 3.2, ensuring that only impacts, risks and opportunities deemed material through stakeholder deliberation and management endorsement are included.

Disclosure requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/181612 , Annex II		73-74
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		73
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				74
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 4 Regulation (EU) No 5 75/2013; Commission Implementing Regulation (EU) 2022/245313Ta ble 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social	Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/181814, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS EI-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	96-97
ESRS EI-1 Undertaking excluded from Paris-aligned benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013: Commission Implementing Regulation (EU) 2022/2453. Template 1: Banking book - Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2		99-100
ESRS EI-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing. Regulation (EU) 2022/2453 Template 3: Banking book - Climate Change transition risk: alignment metrics		Delegated Regulation (EU) 2020/1818, Article 6	101
ESRS EI-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	Indicator number 5 Table #1 and indicator number 5 Table #2 of Annex 1				101
ESRS EI-5 Energy consumption and mix, paragraph 37	Indicator number 5 Table #1 of Annex 1				101
ESRS EI-5 Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				101

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Disclosure requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions, paragraph 44	Indicators number 1 and 2 Table #1 of Annex I	Article 449a; Regulation (EU) No 575/2013; Commission Implementing. Regulation (EU) 2022/2453 Template 1: Banking book- Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		101-102
ESRS E1-6 Gross GHG emissions intensity, paragraphs 53 to 55	Indicators number 3 Table #1 of Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing. Regulation (EU) 2022/2453 Template 3: Banking book - Climate Change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		101-102
ESRS E1-7 GHG removals and carbon credits, paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not material
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Phase-in
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a)		Article 449a Regulation (EU) No 575/2013; Commission Implementing. Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book- Climate change physical risk: Exposures subject to physical risk.			Phase-in
ESRS E1-9 Location of significant assets at material physical risk, paragraph 66 (c)					
ESRS E1-9 Breakdown of the carrying value of real estate assets by energy-efficiency classes, paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralized by immovable property - Energy efficiency of the collateral	Delegated Regulation (EU) 2020/1818, Annex II		Phase-in
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Phase-in
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1, Indicator number 2 Table #2 of Annex 1, Indicator number 1 and 3 Table #2 of Annex 1				Not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				108
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				108
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				110

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ESRS E3-4 Total water consumption in m <sup>3</sup> per net revenue of own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				110
ESRS SBM 3 E4 Paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not material
ESRS 2 SBM 3 E4 Paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not material
ESRS 2 SMB 3 E4 Paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not material
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				115
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				115
ESRS 2 SBM-3 S1 Risk of incidents of forced labor paragraph 14 (f)	Indicator number 13 Table #3 of Annex 1				83
ESRS 2 SBM-3 S1 Risk of incidents of child labor paragraph 14 (g)	Indicator number 12 Table #3 of Annex 1				83
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				121
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 21		Delegated Regulation (EU) 2020/1816, Annex II			121
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex 1				121
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex 1				122
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 1 Table #3 of Annex 1				123
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)		Delegated Regulation (EU) 2020/1816, Annex II			127
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)					Phase-in
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)		Delegated Regulation (EU) 2020/1816, Annex II			128
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)					128
ESRS S1-17 Incidents of discrimination paragraph 103 (a)					128

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ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)			128
ESRS 2 SMB-3 S2 Significant risk of child labor or forced labor in the value chain paragraph 11 (b)					84
ESRS S2-1 Human rights policy commitments paragraph 17					130
ESRS S2-1 Policies related to value chain workers paragraph 18					130
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)			130
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19		Delegated Regulation (EU) 2020/1816, Annex II			130
ESRS S2-4 Human rights issues and incidents connected to upstream and downstream value chain paragraph 3	Indicator number 14 Table #3 of Annex 1				131-132
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				133
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)			133
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				Phase-in
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not material
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)			Not material
ESRS S4-4 Human rights issues and incidents paragraph 3	Indicator number 14 Table #3 of Annex 1				Not material
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				136
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				136
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II)			137
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1 page 132				Notmaterial

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# E Environmental information

At Electrolux Professional Group, environmental responsibility is at the core of our strategy and daily operations. We are committed to leading our industry in climate action by developing innovative, resource-efficient solutions and minimizing our environmental footprint across the value chain. This section details our science-based targets, progress towards climate neutrality, and the actions we are taking to drive sustainable use of energy, water, and materials, supporting a circular economy and a healthier planet for future generations.

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<b>E5</b> Waste	<b>115</b>
<b>EU Taxonomy report</b>	<b>116</b>

Reduced Scope 3 emissions from use of sold products by

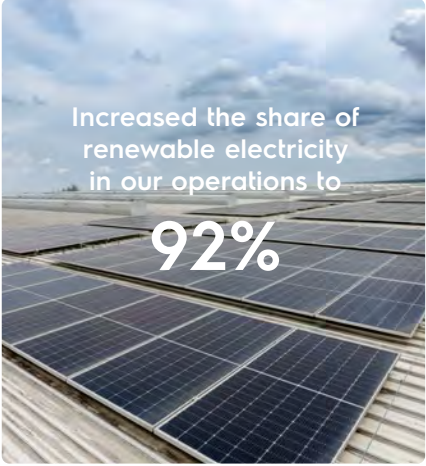
**36.4%**

compared to 2019, exceeding the 2030 SBTi target.

Reduced Scope 1 and 2 emissions by

**67%**

compared to 2019, nearly reaching the 2030 target five years ahead of plan.



Increased the share of renewable electricity in our operations to

**92%**



Increased focus on repair, refurbishment, and take-back

initiatives in both Food & Beverage and Laundry.

Maintained high levels of waste recycling

across manufacturing operations and continued progress toward minimal landfill waste.

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# Climate change

## EI-1 Transition plan to climate change mitigation

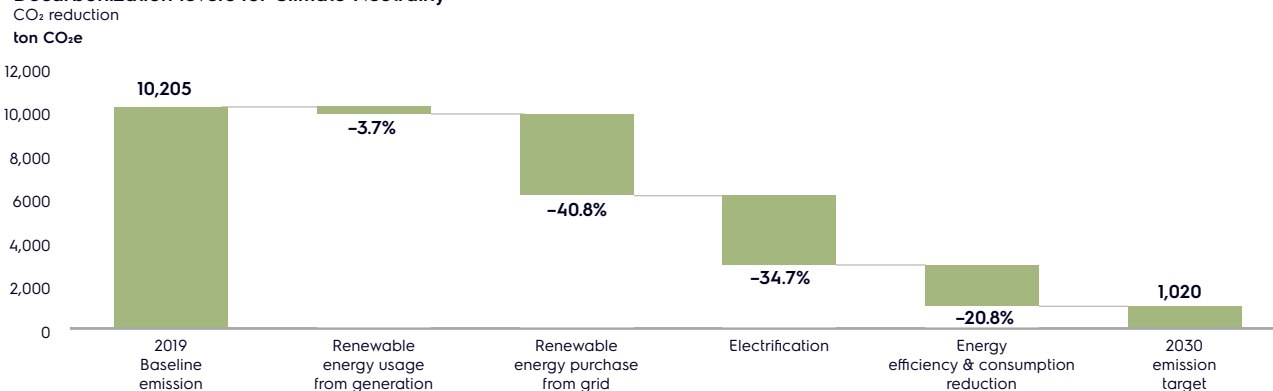
Electrolux Professional Group recognizes that our products and operations generate emissions throughout the value chain, and as a responsible company, we want to be part of the solution to climate change. We are committed to setting the pace within the professional food, laundry, and beverage solutions industry through innovation in sustainability and energy efficiency, particularly by reducing emissions during the product-use phase. That's why we have developed a clear plan to help transition our business to a more sustainable economy and to do our part in limiting global warming to 1.5°C.

Our transition plan sets out a clear and actionable approach for reducing greenhouse gas emissions across our operations and value chain. Electrolux Professional Group has identified key decarbonization levers which have contributed significantly to achieving our climate neutrality ambition in operations (Scope 1 & 2 decarbonization lever) as shown in the graph below:

- > Renewable energy usage from generation
- > Renewable energy purchased from the grid
- > Electrification of our heating system and paint shops
- > Energy efficiency improvement and consumption reduction

For Scope 3, the majority of our emissions are generated from the use phase of our sold products. The levers that enable emissions reduction include improving product performance to lower the energy consumption and shifting our product mix towards more energy-efficient products.

### Decarbonization levers for Climate Neutrality



### Impact, risks, and opportunities related to Climate Change

Impact, risks, and opportunities related to Climate Change	Value chain location
<b>Actual negative impact:</b> GHG emissions in operations and value chain Time horizon: ● ● ●	↑ Upstream ○ Own operations ↓ Downstream
<b>Actual positive impact:</b> Adopting renewable energy can mitigate GHG emissions Time horizon: ○ ● ●	○ Own operations
<b>Opportunity:</b> High efficiency and low-energy consumption products lower operating costs for customers Time horizon: ● ●	○ Own operations ↓ Downstream
<b>Risk:</b> Extreme weather events and natural disasters can disrupt our manufacturing sites Time horizon: ○ ●	↑ Upstream ○ Own operations

○ Short term ● Medium term ● Long term

Each decarbonization lever is directly connected to our Scope 1, 2 and 3, C11 reduction targets, and the expected abatement contribution per lever has been quantified in the graph below to reach to our overall GHG reduction pathway. The relative contribution of each lever is illustrated through our internal emissions-reduction roadmap, showing how renewable energy generation and procurement, electrification, and efficiency measures contribute to the re-

duction from the 2019 baseline to the 2030 operational target. While these levers and their reduction potential have been defined, the detailed implementation steps, site-level sequencing, and investment decisions are still being refined and will be disclosed as the transition plan develops.

**Setting climate targets:** Electrolux Professional Group aims to become climate neutral in its industrial operations by 2030. To support this ambition, we have committed to Science Based Targets to reduce Scope 1 and 2 emissions by 70% by 2030, with these SBTi-approved targets aligned to a 1.5°C pathway. To fully reach climate neutrality in our operations, these planned GHG reductions will ultimately need to be complemented by measures to neutralize the remaining residual emissions that cannot be eliminated through efficiency improvements and decarbonization initiatives. At present, the Group does not yet have a defined carbon-removal or neutralization plan, and we will disclose the selected approach, mechanisms, and timeline once these measures have been established. We have an SBTi-validated target to reduce emissions from the use of sold products (Scope 3 Category 11) by 27.5% by 2030. We have already achieved this target five years ahead of plan, and therefore new targets are being developed for launch during 2026. Our Scope 3 ambition follows a well-below-2°C pathway. However, as Scope 3 emissions constitute the majority of our total footprint, the Group acknowledges that most of our value-chain emissions are not yet aligned with a 1.5°C trajectory.

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**Allocating resources for implementation:** To support delivery of the transition plan, decarbonization investments have been integrated into the annual budgeting process and span the entire period up to the plan's completion in 2030. Decarbonization actions are supported by capital expenditure (CapEx) for electrification and on-site renewable energy generation, as well as operational expenditure (OpEx) for power purchase agreements (PPAs) and Energy Attribute Certificate (EAC) purchases. Our Green Finance Framework enables us to access green loans and bonds, while our sustainability and operational teams are equipped with the skills and tools needed to deliver on our climate commitments.

**Assessment of potential locked-in GHG emissions**

Electrolux Professional Group's locked-in greenhouse gas (GHG) emissions arise primarily from the use-phase of products sold over their lifetime, and from long-lived manufacturing assets that still depend on fossil-fuel-based heating systems and paint workshops. Electrolux Professional Group's long-lifetime products lock in Scope 3 use-phase emissions (=95% of total). The slow replacement rate of energy-intensive products sold could delay Scope 3 reductions, jeopardizing SBTi target achievement and exposing the Group to transition risk from stricter regulation, carbon pricing, and faster market shifts to low-carbon solutions. Cumulative locked-in emissions are estimated by multiplying annual product sales volumes with the expected lifetime use-phase GHG emissions of each category. Products with high energy consumption and gas-powered appliances have a significant influence on these long-term emissions. To manage these risks, the Group is prioritizing (i) product redesign to reduce energy demand across key categories (ii) the phase-out of gas-powered equipment, (iii) accelerated development and promotion of low-energy product platforms, and (iv) site-level energy transition projects aimed at replacing fossil-fuel-based systems with electrified or renewable alternatives. Locked-in emissions have been explicitly considered in the development of our overall climate transition plan.

The Group conducts certain economic activities that fall under the EU Taxonomy delegated regulations for climate change mitigation and adaptation, specifically in the categories Acquisition and ownership of buildings and Transport by motorbikes, passenger cars, and light commercial vehicles. These activities currently relate only to a limited share of our capital expenditures and do not represent our core business operations. While they are Taxonomy-eligible, they are not yet Taxonomy-aligned. As part of our sustainability strategy, the Group aims to increase the alignment of these activities with the EU Taxonomy by strengthening technical screening documentation, enhancing Do-No-Significant-Harm compliance, and integrating Taxonomy requirements into investment planning and product development processes. The Group is primarily focusing on the most representative economic activities across its three financial KPIs, however, as a responsible business, it will continue to include these less material Taxonomy-eligible activities in its long-term emission-reduction roadmap

**Embedded in strategy**

The Group's transition plan for climate change mitigation is embedded in its overall business strategy and annual business and financial planning process, which is approved by Group Management and the Board of Directors, ensuring that climate targets and decarbonization actions are integrated into core strategic pillars and operational decision-making. The implementation of the plan is funded through the Group's normal financial planning cycle, with a dedicated forecasted budget covering all CAPEX and OPEX required to execute the GHG reduction action plan. The Board of Directors has ultimate approval authority over the sustainability strategy, climate targets, and related processes, supported by the Sustainability Board and Group Management in coordinating execution and monitoring progress. GHG emission reductions, specifically annual Scope 1 and 2 CO<sub>2</sub> reductions, are incorporated into the long-term incentive program, where sustainability performance represents 20% of variable remuneration, and the scheme approved by the Board's Remuneration Committee and by shareholders at the AGM. The Group is not excluded from the EU Paris-aligned benchmarks.

**Progress in implementing the transition plan**

Electrolux Professional Group is making strong progress in implementing its climate transition plan and remains fully aligned with the reduction pathway. In 2025, we continued to advance across all areas of decarbonization: renewable energy sourcing, electrification, and energy efficiency. Although some electrification measures originally planned for 2025 were rescheduled to 2026, the annual CO<sub>2</sub>-reduction target was nonetheless achieved thanks to the acceleration of other initiatives, including an increased share of renewable electricity and additional efficiency improvements. Several plants contributed substantially to these achievements, demonstrating a strong focus on reducing emissions and keeping the Group on track toward the 2030 target. We have also worked across several departments such as R&D and Product Category Management to shape a more ambitious long-term climate target and accelerate the shift toward more energy-efficient products used by customers. This work includes improving product performance to reduce energy consumption in real-use conditions and gradually shifting the product mix toward solutions that help customers cut operating costs and emissions. To support this transition, new KPIs and short-term targets have been developed across key sustainability areas, helping to turn the company's ambitions into concrete performance improvements over time.

**IMPACT, RISK AND OPPORTUNITY MANAGEMENT**

**EI-2 Policies related to climate change mitigation and adaptation**

Electrolux Professional Group has a set of policies (see below) that define and communicate how we work with our environmental principles, performance, and sustainability. While designing these policies, we have considered the expectations of our customers, investors, regulators, employees, and suppliers regarding credible climate change mitigation policies that cut lifecycle emissions, manage transition risk, ensure regulatory compliance, protect long-term value, and support innovation. Their interest centers on transparent targets, energy-efficient products, resilient operations, and measurable progress toward science-based climate goals.

**Code of Conduct**

The Code of Conduct is a foundational document that establishes clear expectations regarding ethical conduct, integrity, and compliance with applicable laws and regulations across the Group. The policy applies to all Electrolux Professional employees, contractors, consultants, senior management, and members of the Board of Directors globally. Responsibility for the implementation of the Code of Conduct rests with the CEO and the Board of Directors, who oversee compliance and set the tone from the top. The Code of Conduct addresses social and environmental impacts, risks, and opportunities by defining standards for respect, fairness, and accountability in all business interactions. Further information on the Code of Conduct is provided under S11 Own Workforce - Policies on page 121.

**Group Environmental Policy**

The Group Environmental Policy establishes the framework for managing environmental and climate-related impacts across all the Group's operations, employees, and suppliers globally. It ensures compliance with legal and regulatory requirements and ISO 14001 standards. The policy is aligned with the Paris Agreement and guides the integration of climate mitigation considerations into operational and investment decisions.

The policy sets out commitments to reduce greenhouse gas emissions, improve energy performance, and minimize environmental impacts throughout the value chain. This includes applying eco design principles, addressing significant environmental aspects such as emissions to air, water, and soil, and preventing pollution in line with ISO 14001 requirements. Renewable energy deployment and energy-efficient technologies are prioritized in production units, and product design standards enable lower customer energy use, compliance with Ecodesign regulation, and transitions to climate-friendly refrigerants.

Electrolux Professional Group explicitly considers the interests of stakeholders across its value chain while setting its environmental policies. Insights from customers and end-users – particularly

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regarding product energy and water efficiency – inform design requirements for professional food, beverage, and laundry solutions. Regulators’ expectations are integrated through compliance with environment-related legislation and ISO 14001 environmental-management systems implemented at all manufacturing sites. Employees and site management contribute operational knowledge through environmental audits and local management reviews.

The policy also defines expectations for suppliers through the supplier workplace standard and environmental compliance obligations. Governance rests with the VP Sustainability & Quality as the policy holder, supported by local management at site level. Implementation and continuous improvement are ensured through ISO 14001 audits, internal reviews, and annual reporting on energy use, emissions, and progress toward targets. Deviations are addressed through corrective actions in accordance with the environmental management system. We make this policy available through our website and intranet.

#### Group Workplace Directive

The Group Workplace Directive sets mandatory environmental and workplace standards for all the Group’s operational units and suppliers worldwide. It requires compliance with applicable laws, Group environmental standards, chemical management rules, the Restricted Materials List (RML), and procedures for managing hazardous and non hazardous waste and waste water. These requirements ensure that environmental impacts – including emissions to air, water, and soil – are controlled and minimized across all workplace activities.

The directive supports climate-related objectives by embedding environmental responsibility into daily operations, including safe chemical and refrigerant handling, pollution prevention, and site-level environmental management. Suppliers are required to meet the same minimum standards through contractual obligations, audits and training, extending responsible practices throughout the value chain.

Governance responsibilities lie with each site’s management, while Group-level directive holders oversee implementation and alignment with the Code of Conduct and human rights commitments. Compliance is monitored through internal audits, supplier assessments and established reporting channels, with corrective actions taken where deviations occur.

Although not a climate-specific policy, the Workplace Directive contributes to the Group’s broader climate change approach by ensuring that site operations prevent pollution, manage chemicals and waste responsibly, and maintain safe working environments that reduce environmental risks. These measures complement the Environmental Policy and support readiness for future climate-related regulatory and operational requirements.

#### Group Risk Management Policy

The Group Risk Management Policy defines the framework for identifying, assessing, and mitigating strategic and operational risks across all the Group’s entities. It supports business resilience

by safeguarding people, assets, and operations from sudden and unforeseen events, including those driven by climate change. The policy is built on enterprise risk management processes, the Loss Prevention Standard, and Group insurance programs, and is governed by the Board of Directors and Group Management, with implementation led by the Functional Policy Owner and Policy Holder.

While the policy does not include detailed operational provisions for managing emissions, it strengthens climate resilience by requiring structured risk identification, prevention, and mitigation processes. The policy is embedded within applicable legal and governance frameworks, including the Swedish Companies Act, the Rule Book for Issuers at Nasdaq Stockholm, and the Swedish Code of Corporate Governance.

The policy applies globally to all employees and operational units and is communicated through the Group policy framework and intranet. Compliance is ensured through annual audits, reporting to governance bodies and implementation support from line management and the risk management function. Although no stand-alone climate adaptation policy exists today, adaptation is embedded through these risk assessment tools and business continuity processes, and the development of a formal adaptation policy is under consideration.

All policies described above are informed by ongoing stakeholder engagement and internal governance processes, ensuring that identified stakeholder expectations are systematically considered during policy development, review, and implementation across the organization.

### EI-3 Actions and resources in relation to climate-change policies

#### Increasing the share of renewable energy in our operations

Increasing the share of renewable energy in our operations has a positive impact on reducing our Scope 2 emissions and transitioning to a sustainable economy. In the reporting year, the Ljungby site in Sweden has fully switched to renewable district heating from fossil-based heating. At the Shizouka, Japan site a renewable electricity agreement was signed with TEPCO, reducing annual Scope 2 emissions by 548 tCO<sub>2</sub> and supporting long-term decarbonization of the site. For all our European sites, we continue to procure 100% Guarantees of Origin for electricity use. Based on the information available, no onsite renewable generation has yet been deployed, representing a remaining opportunity for future phases of the transition.

#### Improving production efficiency to reduce energy demand

Electrolux Professional Group has implemented a range of measures aimed at reducing the energy intensity of manufacturing operations and thereby reducing Scope 1 and 2 emissions. During the reporting period, a new, more energy-efficient forming oven was installed at one of our facilities, and the Weidman factory upgraded to LED lighting and completed the electrification of its forklift fleet, lowering both electricity consumption and fossil-fuel use for internal transport

These actions reflect the application of electrical efficiency improvement, capital expenditure, and cross-functional coordination to reduce energy demand.

#### Electrifying heating systems and paint shops

Electrolux Professional Group has prioritized the decarbonization of its manufacturing energy systems, with actions centered on electrifying heating processes and paint shops at key sites. In the reporting year, we completed the full electrification of the heating system at our Spilamberto facility, eliminating the use of natural gas for space heating. This required targeted capital investments, replacement of legacy boilers, and close coordination between engineering, maintenance, and sustainability teams. At the Vallenoncello site in Italy, electrification is progressing through phased implementation expected to continue into 2026. The pace of progress is affected by external factors such as grid capacity improvements and infrastructure readiness, yet our transition remains on track. While these projects mark important progress, further electrification across other sites has not yet been initiated, and paint shop electrification remains in the assessment phase as technical solutions are still being evaluated.

#### Improving product performance to lower energy consumption

We have prioritized the redesign of our flagship product lines to maximize energy efficiency and reduce use-phase emissions across our portfolio. The NeoBlue Touch undercounter dishwasher, equipped with the MyEco cycle, delivers significant reductions in energy and water use, with up to 40% energy savings compared to the previous range. Our SkyLine Combi Ovens further enhance efficiency through advanced insulation, eco-cleaning modes, and improved cavity design, reducing running costs and decreasing environmental impact in daily kitchen operations. In the laundry segment, the Line 6000 range reinforces our commitment to sustainable product development through built-in technologies that lower energy, water, and detergent consumption across the washing and drying process.

Building on the transition toward electric and heat-pump technologies, we have also begun expanding our portfolio with a new generation of induction-based cooking equipment. The e-XP 700 & 900 induction range offers high-efficiency, low-heat-emission cooking with advanced energy-saving solutions, including Free-zone induction technology designed to reduce energy consumption and improve kitchen comfort. This modular induction platform enhances precision, flexibility, and ergonomics, supporting a smooth shift to electric cooking in professional kitchens while reducing overall operational emissions.

#### Phase-out of high-GWP refrigerants

Electrolux Professional Group is progressing with its program to phase out high-GWP hydrofluorocarbons across the refrigeration portfolio. By the end of the reporting period, 40% of refrigeration products had transitioned to natural refrigerants such as propane, reducing lifecycle emissions and supporting compliance with the EU

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F-Gas Regulation. This transition requires substantial R&D resources, redesign of cooling circuits, supplier cooperation, and testing to ensure safety and performance. Certain product lines still rely on higher-GWP refrigerants due to unresolved flammability or safety challenges, and these areas will require further technical development and investment before a full transition can be achieved.

**Shifting our product mix towards more energy-efficient products**

Electrolux Professional Group is directing resources to shifting the sales mix towards more energy-efficient and electric equipment. As redesigned, lower-energy models enter the market, a growing share of our product sales derives from offerings with reduced use-phase emissions. This shift complements our redesign and electrification efforts by helping to phase down gas-powered appliances where feasible. The pace of this shift depends on market acceptance, customer investment cycles, and regional regulatory frameworks. Despite these external dependencies, the evolution of our product mix remains a core component of our long-term climate strategy.

**Supply chain emission reduction**

Around 3% of Electrolux Professional Group’s total GHG emissions originate from the raw materials we purchase from suppliers, making supply chain decarbonization an important component of our long-term transition plan. Although we are still at an early stage, we made measurable progress in 2025 by initiating our first structured data-collection exercise focused on gathering Scope 1 and 2 emissions information from key suppliers. During the reporting year, we reached out to approximately 60 suppliers with this questionnaire. The responses we receive will form the foundation for building a clearer understanding of the carbon intensity of our upstream purchased materials and will help us engage suppliers more effectively on improving their energy efficiency and reducing their operational emissions.

While this is a foundational first step, the Group has not yet established a supplier decarbonization program, set specific reduction expectations for suppliers, nor launched joint initiatives aimed at lowering upstream emissions. Strengthening our supplier engagement by expanding data coverage beyond the initial group remains a key priority for the next phase of our climate strategy.

**Physical climate risks questionnaire**

During the reporting year, the Group strengthened its management of physical climate risks by implementing a Group-wide climate risk questionnaire across all manufacturing sites, establishing a consistent annual assessment process for extreme-weather related risks such as heatwaves, heavy rainfall, flooding, and severe storms. This enabled us to consolidate site-level information on emergency preparedness, cooling and heat stress mitigation practices, and environmental management processes into a unified physical risk baseline for the organization. The progress achieved includes improved comparability of risk data, clearer documentation of existing emergency response routines and heat mitigation measures, and enhanced visibility into where further adaptation planning is needed. The resulting outcome is a more complete and structured

understanding of vulnerabilities and preparedness levels across our operations, supporting more informed prioritization of future resilience measures and strengthening the Group’s ability to mitigate operational disruptions linked to extreme weather events.

**Scope of key actions**

Scope 1 emissions include emissions from natural gas and LPG combustion, but do not account for fuel consumed by owned vehicles. Developing and offering energy-efficient, low-resource-consuming products is relevant to all product categories manufactured by the Group.

Action	Time Horizon	Reporting year actions	Planned actions	Expected reduction
<b>Increase the share of Renewable energy</b>	2025-2030	Renewable electricity agreement and district heating	Scale renewable sourcing via PPAs; on-site generation	-1,338 (2025) -2,453 (2030)
<b>Improving production efficiency</b>	2025-2030	Efficiency upgrades implemented	Continued equipment and process improvements	-1,054 (2025)
<b>Electrification of heating &amp; paint shops</b>	2025-2030	replacements of fossil-fuel systems with electric solutions	Progressive electrification of remaining systems	-5,855 (2030)
<b>Product performance shifting product mix</b>	2025-2030	High-efficiency products launched	Redesign additional platforms; new 2026 targets	new target development
<b>Low-GWP refrigerants</b>	2025-2030	Increased use of natural refrigerants in new products	Transition across remaining product portfolio	6 tons 2030

**Current and future financial resources allocated to the action plan**

Electrolux Professional Group allocates financial and operational resources to its climate transition actions through its ordinary CapEx (capital expenditures) and OpEx (operational expenditures) budgeting processes. Such resources support renewable energy sourcing, energy efficiency and electrification projects at manufacturing sites, product redesign to reduce use-phase emissions, which represent about 95% of total climate impact, and circularity and supplier engagement initiatives. Current financial resources are reflected in the financial statements through capitalized development expenditures reported in Note 13 – Intangible Assets and through OpEx in energy-, water- and resource-efficient technologies. Current resources in the financial statements are applicable in multiple topics in the sustainability reporting, such as E3 Water, and cannot be separated.

Non-financial factors, such as renewable energy availability, regulatory developments and supply chain capability, may influence the timing of the implementation. Future financial and operational resource allocations are expected to continue through the ordinary business planning cycles, covering improvements in energy and water efficiency, digital connectivity, and product innovation within these existing cycles.

**METRICS AND TARGETS**

**E1-4 Targets related to climate change mitigation and adaptation**

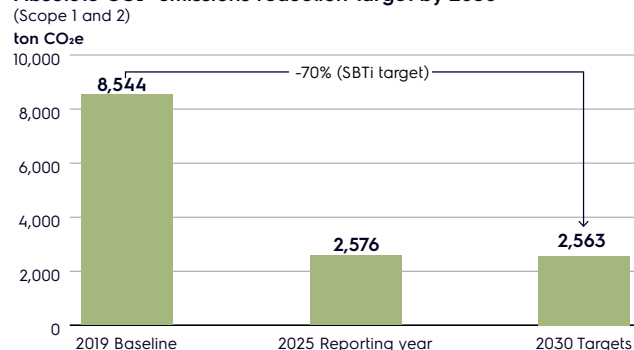
Electrolux Professional Group has set GHG emission reduction targets that align with the goal of limiting global warming to 1.5°C. Our target is to become climate neutral in our own operations by 2030. We have committed to science-based targets to reduce Scope 1 and 2 emissions by 70% by 2030, using 2019 as the base year and to reduce indirect use Scope 3 emissions of products sold by 27.5% by 2030. During 2025 we reduced our Scope 1 and 2 emissions by 67% compared to 2019 (including recently acquired companies in 2024). However, the current SBTi were established prior to these acquisitions and therefore do not include the new acquisitions. Scope 3 emissions were reduced by 36.4% compared to the 2019 baseline. This means that we have reached or almost reached our targets five years ahead of plan. Therefore, we are developing new targets to be launched during 2026.

The Group is also committed to phasing out hydrofluorocarbons (HFCs) with a Global Warming Potential (GWP) of greater than 150, targeting at least a 70% reduction by 2025, using 2019 as the base year (18.6 tons of refrigerants). In 2025, HFC use decreased to 7.92 tons, representing a 40% reduction compared to 2024 (13.21 tons) and a 57.3% reduction compared to the 2019 baseline, supporting the Group’s target to replace HFCs with a GWP<150.

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### Absolute CO<sub>2</sub>\* emissions reduction target by 2030



The Group ensures consistency between the targets and the organizational and operational boundaries of its GHG inventory by applying the same consolidation approach (financial control) for both target setting and annual GHG accounting. This avoids boundary misalignment between performance tracking and target ambitions.

The GHG reduction targets are science based and compatible with limiting global warming to 1.5°C. The targets were determined using the SBTi methodology for the 1.5°C-aligned pathway for Scope 1 and 2 and the well-below-2°C pathway for Scope 3 use-phase emissions. The underlying climate and policy scenarios used include the IEA Net Zero Emissions (NZE) pathway, stated policy. These scenarios were externally validated through the SBTi target approval process.

In setting these targets, the Group considered critical assumptions related to future developments, including expected changes in product sales volumes, customer demand for energy-efficient appliances, regulatory developments (e.g., refrigerant phase-down, Ecodesign), and anticipated technological improvements in product energy performance. These assumptions affect both the achievability and expected trajectory of our GHG emissions reductions.

#### Baseline value and representativeness

The baseline year for all climate targets is 2019. This year was selected because it represents the most complete and stable dataset for Scope 1, 2, and 3 emissions prior to major organizational changes. Using 2019 ensures representativeness of normal business operations and provides a consistent point against which long-term progress can be assessed. No three-year rolling average was used; however, we acknowledge this may improve representativeness for future target recalculation and will evaluate this option when updating our Scope 3 target.

#### Relationship of targets to policy objectives

Our GHG reduction targets directly support the objectives set in the Group Environmental Policy, which include reducing operational emissions, improving energy performance, and transitioning away from high-GWP refrigerants. The targets also operationalize our climate-neutral ambition for industrial operations by 2030 and align with the Group's long-term decarbonization strategy.

#### Scope of the target and boundary clarity

Scope 1 and 2 targets apply to all manufacturing sites under Group financial control globally. Scope 3 targets currently apply only to Category 11 (use of sold products), and not to other Scope 3 categories. The targets do not currently differentiate by region or product family. As part of the redevelopment of the Scope 3 target (now achieved), the Group will assess whether regional, technological, or product-specific boundaries are required to ensure meaningful decarbonization planning. At present, no adaptation-related targets have been set. Adaptation activities exist but have not yet been translated into measurable targets; we acknowledge this gap.

#### Stakeholder involvement in target setting

Although stakeholders have been engaged through our materiality assessment and climate resilience analysis, they have not been directly involved in determining our GHG emission reduction targets. Target-setting has so far been internally driven through Group Management, SBTi methodological requirements, and input from R&D, Operations, and Sustainability. When revising our Scope 3 target, we intend to expand stakeholder engagement, particularly involving customers and distributors, given their role in influencing use-phase emissions.

#### Tracking effectiveness of the action plan and targets

The effectiveness of our climate-action plan is monitored through regular reviews of Scope 1 and Scope 2 emissions performance against our reduction pathway. Progress is assessed using consolidated data from our sustainability systems, where key indicators such as energy consumption, renewable-electricity share, and emission trends are tracked and compared against plan. Results are reported to management on a monthly basis, enabling early identification of deviations and timely corrective actions. Target progress is reviewed against our SBTi-aligned trajectory, ensuring that both actions and emissions developments remain consistent with our long-term decarbonisation pathway. Annual internal controls and external assurance further strengthen the reliability of our reported outcome.

### EI-4: Summary of GHG emission reduction targets

Metric	2025	2030
Absolute reduction target, All scopes, tonnes CO <sub>2</sub> e	2,526,905	1,931,030
Reduction target, Percentage of base year emissions, All scopes, %	36%	27.5%
Reduction target, Intensity, All scopes	7.8	5.83
Share of the reduction targets related to Scope 1 GHG emissions, %	0.02	0.14
Share of the reduction targets related to Scope 2 GHG emissions, %	0.25	0.34
Share of the reduction targets related to Scope 3 GHG emissions, %	99.73	99.52
Absolute reduction target, Scope 1, tons CO <sub>2</sub> e	556	2,632.5
Absolute reduction target, Scope 2 market-based, tons CO <sub>2</sub> e	6349.26	6568.2
Absolute reduction target, Scope 3, tons CO <sub>2</sub> e	2,520,000	1,925,000
Reduction target, Percentage of base year emissions, Scope 1, %	19	90
Reduction target, Percentage of base year emissions, Scope 2, %	87	90
Reduction target, Percentage of base year emissions, Scope 3, %	36.4	27.5
Reduction target, Intensity, Scope 1	0.002	0.01
Reduction target, Intensity, Scope 2 market-based	0.02	0.02
Reduction target, Intensity, Scope 3	7.78	5.8

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## EI-5 – Energy consumption and mix (EI-5 AR 34)

Metric	2025
1. Fuel consumption from coal and coal products (MWh)	0
2. Fuel consumption from crude oil and petroleum products (MWh)	1,919
3. Fuel consumption from natural gas (MWh)	9,340
4. Fuel consumption from other fossil sources (MWh)	0
5. Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	2,275
<b>6. Total fossil energy consumption (MWh)</b>	<b>13,534</b>
Share of fossil sources in total energy consumption (%)	33
7. Consumption from nuclear sources (MWh)	267
Share of consumption from nuclear sources in total energy consumption (%)	0.64
8. Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0
9. Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	27,226
10. The consumption of self-generated non-fuel renewable energy (MWh)	269
<b>11. Total renewable energy consumption (MWh)</b>	<b>27,495</b>
Share of renewable sources in total energy consumption (%)	66.5
<b>Total energy consumption (MWh)</b>	<b>41,297</b>

## EI-5: Energy production (EI-5 39)

Metric	Energy produced MWh
Renewable energy	328.73
Non-renewable energy	0
<b>Total</b>	<b>328.73</b>

## EI-5: Energy intensity per net revenue for high climate-impact sectors (EI-5 40)

Energy intensity per net revenue	N (2025)
<b>Total energy consumption from activities in high climate-impact sectors per net revenue from activities in high climate-impact sectors (MWh/kSEK)*</b>	<b>0.00471</b>

\* See the Consolidated statement of total comprehensive income on page 142.

### High climate impact sector

Electrolux Professional Group's high climate-impact sector comprises the manufacturing of professional food, beverage, and laundry appliances produced within our own industrial facilities under NACE Section C (Manufacturing). This sector is considered high impact

due to the significant energy consumption associated with metal-working, fabrication, assembly, component testing, and refrigeration system handling during production. Activities not included in this sector are: bought-in products, which fall under NACE Section G (Wholesale and Retail Trade); and service activities such as installation, repair, maintenance, commissioning, and extended warranty services, which have minimal direct energy use and therefore do not meet the criteria for high climate-impact sector classification.

When calculating the revenue of high climate-impact sectors, only the revenue earned from the sale of our manufactured products is included, while the two aforementioned activities are excluded. The denominator corresponds to the Group's total net revenue as reported in its audited financial statements.

## EI-5: Reconciliation of net revenue (EI-5 AR 38.b)

Net revenue from activities in high climate-impact sectors used to calculate energy intensity SEKm	8,768.4
Net revenue (other) SEKm	3,400.6
<b>Total net revenue (Financial statements)* SEKm</b>	<b>12,169</b>

\* See the Consolidated statement of total comprehensive income on page 142.

## EI-6 – Gross Scopes 1, 2, 3 and Total GHG emissions and GHG intensity, based on net revenue

### EI-6: Contractual instrument coverage (EI-6 AR 45.d)

Serie	
Share of purchased energy consumption covered by contractual instruments, %	91%
Share of purchased energy consumption covered by bundled contractual instruments, %	42%
Share of purchased energy consumption covered by unbundled contractual instruments, %	49%

### EI-6: Energy covered by type of certificate (EI-6 AR 45.d)

Serie	2025
Share of purchased electricity consumption covered by Renewable purchased electricity Certificates (RECs), %	31.5
Share of purchased electricity consumption covered by Guarantees of Origin (GOs), %	21.6
Share of purchased electricity consumption covered by International Renewable purchased electricity Certificates (I-RECs), %	3.7
Share of purchased electricity consumption covered by Renewable purchased electricity Guarantees of Origin (REGOs), %	0.0
Share of purchased electricity consumption covered by other certificates*, %	22.6

\* FIT Certificates in Japan

### EI-6: Greenhouse gas emission per net revenue (EI-6 53 & AR 53)

Metric	2025
Total GHG emissions per net revenue (tCO <sub>2</sub> / SEKm)	0.43

\* See the Consolidated statement of total comprehensive income on page 142.

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EI-4 & EI-6 GHG emissions disaggregated by Scopes 1 and 2 and significant Scope 3 (EI-6 AR 48)

		Base year 2019	2024	2025	% 2025 / 2024	2030	Annual % target /Base year
<b>Scope 1 GHG emissions</b>	Gross Scope 1 GHG emissions (tCO <sub>2</sub> e)	2,861	2,464	2,373	-4	647	90
	Percentage of Scope 1 GHG emissions from regulated emission trading schemes, (%)	0	0	0			
<b>Scope 2 GHG emissions</b>	Gross location-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	9,348	7,819	6,195	-21	4,849	
	Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	7,345	2,264	956	-58	0	
<b>Significant Scope 3 GHG emissions</b>	Total Gross indirect Scope 3 GHG emissions (tCO <sub>2</sub> eq)	7,320,058	5,009,139	4,795,350	-3		
	1 Purchased goods and services	204,673	204,783*	210,201	-3		
	2 Capital goods	13,307	8,551	10,555	23		
	3 Fuel and energy-related activities (not included in Scope 1 or 2)	2,667	1,589	2,210	39		
	4 Upstream transportation and distribution	33,548	37,324	39,267	5		
	5 Waste generated in operations	66	309	229	-26		
	6 Business travel	1,591	6,046	5,728	-5		
	7 Employee commuting	6,937	6,984	6,790	-3		
	8 Upstream leased assets	not reported	not reported	not reported			
	9 Downstream transportation	no data	no data	5,565			
	10 Processing of sold products	not material	not material	not material			
	11 Use of sold products	7,010,092	4,703,751	4,457,067	-5		27.5
	12 End-of-life treatment of sold products	47,178	41,814	57,738	38		
	13 Downstream leased assets	not material	not material	not material			
	14 Franchises	not material	not material	not material			
15 Investments	not material	not material	not material				
<b>Total GHG emissions</b>	<b>Total GHG emissions (location-based) (tCO<sub>2</sub>eq)</b>	<b>7,332,266</b>	<b>5,019,422</b>	<b>4,803,918</b>	<b>-4</b>		
	<b>Total GHG emissions (market-based) (tCO<sub>2</sub>eq)</b>	<b>7,330,263</b>	<b>5,013,867</b>	<b>4,798,679</b>	<b>-4</b>		

\* Recalculated due to error in Category 1 purchased goods and services of indirect spend

EI-6: Scope 3 GHG emissions reported using primary data (EI-6 AR 46.g)

Metric	2025
Percentage of Scope 3, Categories 1, 11 and 12 GHG emissions calculated using primary data	37
Percentage of Scope 3 other categories GHG emissions calculated using primary data	0.19

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## ACCOUNTING PRINCIPLES FOR E1 CLIMATE CHANGE

Electrolux Professional Group's E1 metrics are not validated by any external body other than the appointed assurance provider.

### E1-5 Energy consumption mix

Energy consumption data is collected monthly from utility invoices and internal metering systems across manufacturing sites. Purchased electricity volumes are obtained from supplier invoices, reported in kWh and converted to MWh for disclosure.

A conservative approach is applied when distinguishing renewable and non-renewable energy sources. Electricity consumption is classified as renewable only where contractual arrangements with suppliers (e.g., certified renewable electricity contracts or solar subscriptions) substantiate the renewable attribute. For all other electricity consumption, the national grid residual mix is applied. Where the residual mix includes nuclear energy, the nuclear share is allocated proportionally to grid electricity consumption, and

the remaining share is conservatively classified as fossil-based. Contractual renewable electricity is disclosed separately under purchased renewable energy.

Fuel consumption from fossil sources, including natural gas, LPG and kerosene, is collected from supplier invoices and internal metering systems. As fuels are reported in different units, they are converted to kWh using standard calorific values and DEFRA conversion factors as follows:

- > Natural gas (m<sup>3</sup>) → converted using 10 kWh per m<sup>3</sup>
  - > LPG (gallons) → converted using 25.59317053 kWh per gallon
  - > Kerosene (liters) → converted using 9 kWh per liter
- Mobile fuel consumption is excluded from this disclosure as it is immaterial in relation to the Group total emissions.

Self-generated energy, such as on-site solar PV installations and heat recovery systems, is measured using on-site metering and reported separately.

Energy consumption is disclosed using a market-based classification consistent with the methodology applied for calculating market-based Scope 2 GHG emission. Under this approach, electricity backed by contractual instruments, such as renewable energy certificates, power purchase agreements, or renewable-energy subscriptions, is reported as renewable, while all other purchased electricity is reported as non-renewable across reporting periods.

### E1-6 Emissions from consolidated accounting group, investees and joint arrangements (E1-6 50. a & b):

We do not have any investees or joint arrangements.

### E1-6 Biogenic Emissions

At one of our sites, our district heating is generated from renewable biomass sources and is considered non material for us.

### E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

Category	ESRS Requirement	Accounting Principle	Accounting method - Scope 3 Calculation Guidance/Rationale for exclusion	Emission factors
Reporting Period	ESRS 2 BP-1	Calendar year 2025 (Jan 1–Dec 31), following financial-reporting consolidation. Historical data restated only when structural changes materially affect comparability. Boundaries aligned with ESRS (financial control for IRO, narrative disclosures, GHG).	NA	
GHG Inventory Standard	ESRS 2 BP-1	Electrolux Professional's GHG emissions (Scopes 1, 2 and 3) are calculated in accordance with the Greenhouse Gas Protocol Corporate Standard and include all greenhouse gases covered by the Kyoto Protocol – CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs and SF <sub>6</sub> – expressed as CO <sub>2</sub> e.  This is fully aligned with ESRS E1 requirements for Scope 1, 2 and 3 GHG disclosures. 5% significance threshold for emission recalculations in compliance with SBTi requirements.	NA	
Specific Circumstances	ESRS 2 BP-2	Estimations disclosed where primary data unavailable; transitional ESRS reliefs applied where relevant.		
Scope 1	ESRS E1-6	Direct emissions from manufacturing, heating of the facilities, stationary combustion, testing equipment, and fugitive emissions from refrigerants; IPCC/DEFRA 2025 factors used with a conversion factor. Mobile combustion is excluded due to the low impact and low number of vehicles owned by the company.		DEFRA 2025
Scope 2	ESRS E1-6	Location- and market-based accounting for electricity, district heating/cooling; PPAs and certificates included.		AIB 2024 market based, IEA 2025 location based

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Category	ESRS Requirement	Accounting Principle	Accounting method - Scope 3 Calculation Guidance/Rationale for exclusion	Emission factors
Scope 3 Cat.1	ESRS E1-6	<ul style="list-style-type: none"> <li>Purchased goods &amp; services calculated using spend- or mass-based emission factors (e.g., ecoinvent/Exiobase).</li> </ul> <p><b>Hybrid approach:</b> Scope 3 Category 1 is divided in 2 sub-categories:</p> <ul style="list-style-type: none"> <li>average-data method: emission-related to the material used during the the production of the products.</li> </ul> <p>There are 2 sources of emission factors:</p> <ol style="list-style-type: none"> <li>The related EUP Lots provides life cycle assessment emission factors per life cycle steps for several products, the list is provided below. For the Category 1 calculation, the only step considered is the material extraction. The manufacturing step is estimated and integrated in the total GHG emission inventory in Scope 1 and 2.</li> </ol> <p>EUP: Energy-using Product Preparatory studies which provide reference product with technical specifications, prepared by Bio Intelligence Service</p> <p>EUP Lot 12: Commercial refrigerators and freezers, 2007</p> <p>EUP Lot 22: Domestic and commercial ovens (electric, gas, microwave), including when incorporated in cookers, 2011</p> <p>EUP Lot 23: Domestic and commercial hobs and grills, included when incorporated in cookers, 2011</p> <p>EUP Lot 24: Professional dishwashers, washing machines and dryers, 2011</p> <ol style="list-style-type: none"> <li>For certain product categories, there is no EUP study available. Therefore, the calculation is based on the weight of the product with an assumption on material breakdown, and DEFRA emission factors for the material use 2025</li> </ol> <ul style="list-style-type: none"> <li>spend-based for the remaining Purchased Goods and Services related activities and emissions</li> </ul>	<p><b>Hybrid approach:</b></p> <ul style="list-style-type: none"> <li>average-data method: emission-related to the material used during the the production of the products</li> <li>spend-based for the remaining purchased goods and services-related activities and emissions</li> <li>Spare parts are excluded due to lack of data</li> </ul>	Exiobase 3.9 (2019) for the emission factors and European Central Bank (2025) for the conversion rate.
Scope 3 Cat.2	ESRS E1-6	<ul style="list-style-type: none"> <li>Capital goods emissions based on spend × EF method</li> <li>European Central Bank (2025) for the conversion rate</li> </ul>	<ul style="list-style-type: none"> <li>Average spend-based approach</li> </ul>	Exiobase 3.9 (2019)
Scope 3 Cat.3	ESRS E1-6	<ul style="list-style-type: none"> <li>Fuel- and energy-related emissions calculated using lifecycle emission factors linked to Scope 2 energy use</li> </ul>	<ul style="list-style-type: none"> <li>Average-data method</li> </ul>	IEA 2025 Scope 3
Scope 3 Cat.4	ESRS E1-6	<ul style="list-style-type: none"> <li>Emissions based on inbound, internal, and outbound transportation that we pay for. Total spend per transport mode (air, road, rail, and sea) multiplied by mode-specific emission factors</li> </ul>	<ul style="list-style-type: none"> <li>Spend-based method</li> </ul>	Exiobase 3.9 (2019)
Scope 3 Cat.5	ESRS E1-6	<ul style="list-style-type: none"> <li>Waste generated in operations calculated using DEFRA disposal-specific factors</li> </ul>	<ul style="list-style-type: none"> <li>Waste-type-specific method</li> </ul>	DEFRA 2025
Scope 3 Cat.6	ESRS E1-6	<ul style="list-style-type: none"> <li>Business travel based on flight distance bands and mode-specific emission factors</li> </ul>	<ul style="list-style-type: none"> <li>Spend-based method</li> </ul>	DEFRA (2025)
Scope 3 Cat.7	ESRS E1-6	<ul style="list-style-type: none"> <li>Employee commuting based on distance × mode share × working-day assumptions</li> </ul>	<ul style="list-style-type: none"> <li>Average-data method</li> </ul>	Network for Transport Measures 2018
Scope 3 Cat.8	ESRS E1-6	<ul style="list-style-type: none"> <li>Upstream leased assets are excluded due to lack of data</li> </ul>	<ul style="list-style-type: none"> <li>Excluded</li> </ul>	
Scope 3 Cat.9	ESRS E1-6	<ul style="list-style-type: none"> <li>Downstream transportation is based on outbound transportation arranged by us but paid by customers. The same estimates of transport modes as for upstream transportation are used here</li> </ul>	<ul style="list-style-type: none"> <li>Spend-based method</li> </ul>	Exiobase 3.9 (2019)
Scope 3 Cat.10	ESRS E1-6	<ul style="list-style-type: none"> <li>Excluded since the products sold by Electrolux Professional Group are finished products and do not undergo further transformation, such as sheet metal</li> </ul>	<ul style="list-style-type: none"> <li>Excluded</li> </ul>	
Scope 3 Cat.11	ESRS E1-6	<ul style="list-style-type: none"> <li>Use-phase emissions based on lifetime energy use × weighted regional grid factors × annual sales volumes per product categories; major category for Electrolux Professional Group</li> <li>The product categories have been defined using the EUP Lot, with an average or a representative annual energy consumption, from internal or external tests according to international standards, when available. Life time is expressed in number of cycles or operating hours, converted into years</li> <li>The emission factor for gas uses the same reference and value as natural gas in Scope 1</li> <li>Steam is assimilated to electricity</li> <li>Electricity-related emission factors are based on the net sales distribution per world region and industry-segment to be more representative of the geographical distribution of the sales</li> </ul>	<ul style="list-style-type: none"> <li>Products that directly consume energy (fuels or electricity) during use</li> </ul>	IEA 2025
Scope 3 Cat.12	ESRS E1-6	<ul style="list-style-type: none"> <li>End-of-life treatment emissions (recycling, landfill, incineration). Based on LCA emission factors from relevant EUP Lot studies, or the weight of the product if the LCA emission factors are not available. Similar approach to Scope 3 Category 1</li> </ul>	<ul style="list-style-type: none"> <li>Waste-type-specific method</li> </ul>	DEFRA 2025
Scope 3 Cat.13	ESRS E1-6	<ul style="list-style-type: none"> <li>Not applicable – no downstream leased assets</li> </ul>	<ul style="list-style-type: none"> <li>Excluded</li> </ul>	
Scope 3 Cat.14	ESRS E1-6	<ul style="list-style-type: none"> <li>Not applicable – no franchises</li> </ul>	<ul style="list-style-type: none"> <li>Excluded</li> </ul>	
Scope 3 Cat.15	ESRS E1-6	<ul style="list-style-type: none"> <li>No significant investments</li> </ul>	<ul style="list-style-type: none"> <li>Excluded</li> </ul>	

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# Pollution

## IMPACT, RISK, AND OPPORTUNITY MANAGEMENT

### E2-1 Policies related to pollution

#### Group Environmental Policy

The Group Environmental Policy sets the overall direction for pollution prevention and resource management. It commits to minimize environmental impacts, complying with relevant laws, and continuously improving environmental performance. The policy supports initiatives for water efficiency, safe chemical management, and reduction of pollution from operations and products. The policy addresses designing products to reduce their adverse environmental impact throughout their life cycle, focusing on material selection, production, product use, and end-of-life. The Group Environmental Policy is further described in section E1-2 Policies related to climate change mitigation and adaptation on page 97.

#### Group Workplace Directive

Additionally, the Group Workplace Directive addresses pollution-related impacts primarily through requirements for safe handling, storage, and incident response for hazardous materials at production sites. It mandates risk assessments, documentation of incidents, and corrective actions to prevent and respond to leaks, spills, and other emergencies. The Group Workplace Directive is further described in section E1-2 Policies related to climate change mitigation and adaptation on page 97.

#### Restricted Material List (RML)

Electrolux Professional Group manages pollutants and hazardous substances through its Group-wide RML, which forms a core component of its Environmental Policy and Workplace Directive. The RML sets out which chemical substances are banned, restricted, or classified as substances of concern in Electrolux Professional products, components, and packaging. The RML specifies all substances and pollutants covered by the policy and identifies each chemical through its unique CAS (Chemical Abstracts Service) number, ensuring precise substance-level traceability and regulatory alignment. By prohibiting or restricting the use of substances of concern and substances of very high concern, the RML supports the substitution and minimization of hazardous chemicals wherever technically and legally required. Compliance with the RML is mandatory for all suppliers, who must provide documentation and test reports for every component. The RML is aligned with REACH, RoHS, and food contact regulations, and its implementation is verified through audits

### Impact, risks, and opportunities related to pollution

Impact, risks, and opportunities related to pollution	Value chain location
<p><b>Actual negative impact:</b> Potential presence of substances of concern and very high concern in products and manufacturing processes</p> <p>Time horizon: ● ● ●</p>	<p>↑ Upstream</p> <p>○ Own operations</p> <p>↓ Downstream</p>
<p><b>Opportunity:</b> Developing technologies to filter out microplastics released from textiles in the wastewater from laundry usage</p> <p>Time horizon: ● ●</p>	<p>○ Own operations</p> <p>↓ Downstream</p>
<p><b>Actual positive impact:</b> By reducing water consumption together with optimized detergent dosing, our products lower the total pollutant load discharged to wastewater during use</p> <p>Time horizon: ● ●</p>	<p>↓ Downstream</p>
<p><b>Risk:</b> Leaks and spills of hazardous materials at production sites</p> <p>Time horizon: ● ●</p>	<p>○ Own operations</p>

● Short term ● Medium term ● Long term

and digital platforms. This process ensures that products meet legal requirements and that substances of high concern are identified and managed. This document covers S2-1 Workers in Value Chain.

The RML is communicated through Group policies, supplier requirement manuals, technical specifications, and contractual documentation, ensuring that suppliers and internal teams understand and comply with all requirements. Responsibility for maintaining and updating the RML rests with Group functions overseeing product compliance and sustainability, while implementation is carried out jointly by R&D, Purchasing, Quality, and supplier partners.

#### Environment Management System

The Environment Management System (EMS) is a standard operating procedure that addresses a wide range of pollution-related impact areas by setting out procedures for identifying, assessing, and managing environmental aspects across all operations. It covers safe management of chemicals and hazardous materials, regular assessment and control of water and air emissions, and wastewater, soil and groundwater contamination, hazardous and non-hazardous waste, noise and chemical management. The EMS also includes requirements for incident tracking.

Environmental emergencies, such as leaks and spills, are tracked using the Environmental Pyramid tool, and corrective actions are implemented following audits and incidents. Sites are required to establish wastewater handling and treatment practices to prevent harmful discharges and to reduce the risk of water pollution.

The system references ISO 14001 as the primary external benchmark and ensures alignment with recognized environmental standards and reporting frameworks. It considers the interests of regulators, customers, employees, communities, and investors by requiring systematic management of environmental impacts and linking environmental performance to sustainability reporting and management review processes.

The EMS is made available to all relevant internal stakeholders through its integration into the Group's management system, operational procedures and training routines, and is implemented by environmental pillar leaders at the site level, supported by functional teams. The entire policy and guidelines apply to all operational entities, and the VP Group Industrial Excellence is responsible for conducting annual audits, overseeing corrective actions, and ensuring adherence to environmental standards.

Electrolux Professional Group considers the expectations and needs of key stakeholders across its value chain in the development of its pollutant- and substance-management policies. The Group's Environmental Policy, Workplace Directive, and Restricted Materials List (RML) reflect requirements arising from customers' demand for safe, compliant, and resource-efficient products, regulatory authorities' chemical-safety and environmental standards, and employees' expectations for a safe working environment, supported by ISO-certified environmental and safety systems. The Supplier Workplace Standard and RML also embed the interests of suppliers and downstream users, ensuring clarity, CAS-number-level

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substance identification, and consistent compliance expectations throughout the value chain. Stakeholder dialogues undertaken as part of the Group's broader sustainability governance and materiality process further inform policy updates, ensuring alignment with societal concerns, regulatory developments, and responsible-business expectations.

The scope of the standard documents cover all manufacturing sites, product categories, and operational processes. These policies extend into the upstream value chain through the Restricted Materials List (RML), which specifies prohibited or restricted substances using CAS-number identification and is applied to all suppliers and materials used in production. It also includes downstream impacts through product design, reparability, and circular-economy requirements intended to minimise hazardous-substance use across the product lifecycle. The policies apply globally with no geographical exclusions noted in the report. Where full value-chain coverage is not yet achieved, the Group discloses that supplier compliance is being expanded through audits, declarations, and phased implementation of RML requirements.

## E2-2 Actions and resources related to pollution

### Pollution management in operations

Our approach to pollution management reflects the nature of our operations and the outcomes of our IRO. While Electrolux Professional Group does not engage in high-risk chemical manufacturing, some processes – such as metalworking, painting, coating, and insulation handling – can generate limited pollutants if not properly controlled. All manufacturing sites operate under ISO 14001-certified Environmental Management Systems, through which risks to soil, groundwater, and water discharges are regularly assessed, preventive controls are defined, and compliance with legal and permit requirements is verified.

Where prevention alone is insufficient, pollution is minimized through technical and operational measures, including wastewater treatment at selected sites to reduce pollutant loads before discharge. We apply a zero-tolerance approach to chemical spills, and all environmental incidents, near misses, and unsafe conditions are tracked through the Environmental Pyramid tool, reviewed in audits and management meetings, and followed by corrective actions. In 2025, no environmental incidents related to soil or water pollution were reported.

To ensure consistent application of controls across our manufacturing footprint, in 2025 we strengthened our Group-wide screening process through a digital self-assessment questionnaire rolled out to manufacturing sites. This tool captures information on environmental management, water discharges, pollutant monitoring, hazardous materials handling, spill-prevention measures, and waste controls, supported by site documentation. The screening helps confirm that foundational pollution-prevention measures are in place and highlights differences in maturity and data availability across sites. These activities apply to all Electrolux Professional Group manufacturing locations, corresponding to the geographies where its production

facilities are based. Relevant stakeholder groups for this work may include site employees, environmental pillar leaders, health & safety teams, local communities, and regulatory authorities. These actions apply to all Electrolux Professional manufacturing operations, and follow a short- to medium-term time horizon aligned with the annual ISO 14001 audit cycle and continuous improvement of site-level controls.

### Product design principles

Several of our products consume detergent and cleaning solutions, particularly in dishwasher and laundry. As part of our pollution prevention efforts, we therefore integrate water efficiency and optimized detergent use into product design. By developing appliances that consume less water and require lower detergent volumes, we aim to reduce the pollutant load in wastewater generated during use while also lowering operating costs for customers. This includes solutions such as Intelligent Dosing systems, which automatically add the precise amount of detergent and chemicals based on the dry weight of each load. By avoiding overdosing and unnecessary chemical use, these technologies help to minimize detergent-related pollution and reduce the release of substances into wastewater streams. These design choices allow positive downstream impacts and address the identified opportunity to reduce water pollution associated with product use, while delivering environmental and operational benefits to customers.

Stakeholder groups that may be involved in or affected by these efforts include customers operating professional dishwashing and laundry appliances, product development and engineering teams, service technicians, and chemical solution partners. These activities cover all dishwashing and laundry products placed on global markets, and follow a long-term, continuous time horizon integrated into recurring product-development cycles.

### Microplastics

Electrolux Professional addresses microplastic pollution by participating in international research projects and global standardization initiatives aimed at developing reliable, science-based methods to measure and reduce microplastic releases from textiles. Our work focuses on contributing technical expertise, evaluating filtration and separation technologies, and performing real-life testing of emerging test methods. These activities help capture opportunities related to microplastic filtration.

During 2025, the Group strengthened its microplastic efforts through a new collaboration with Mimby, a Swedish cleantech company specializing in water-saving and microplastic filtration solutions. We began co-developing filtration technologies suitable for professional laundries. Mimby's Mimbox system, capable of filtering microplastic particles down to around 50 microns, provides a practical platform for real-life testing and acceleration of microplastic-reduction solutions. This partnership complements our ongoing research and supports the transition from concept-level studies toward applied solutions that can reduce microplastic emissions in professional washing processes.

Stakeholder groups relevant to this work may include professional laundry operators, textile and detergent partners, standardization bodies, academic research institutions, and innovation partners such as Mimby. The scope of this work spans professional laundry applications across European and global markets, and follows a medium- to long-term time horizon driven by ongoing applied research, technology development, and real-life testing.

### Substances of concern and very high concern

Electrolux Professional Group's action plan for managing substances of concern and substances of very high concern (SVHCs) focuses on supply chain engagement, as these substances are primarily embedded in purchased components. We have developed a Restricted Materials List (RML) to inform suppliers and operational units about banned or restricted substances, as well as those that could become a concern. All components and materials used are RoHS-directive (Restriction of Hazardous Substances) compliant. This means that they do not contain any toxic substance prohibited under, or, if permissible, do not exceed certain levels set out in, the RoHS Directive (2011/65/ EU). We also meet the requirements of WEEE, the Waste Electrical and Electronic Equipment Directive (2012/19/EU). In 2025, Electrolux Professional initiated a pilot project with selected suppliers to collect information on restricted materials in components. The results of the pilot project will help us to scale up this effort step by step to monitor compliance with REACH, RoHS, food contact, WRAS, and dual-use regulations.

Approximately 143 suppliers participated, representing around 25 percent of direct material spend. The process and IT tools for collecting information are fully in place. The Group plans to scale up this process step by step to monitor compliance with REACH, RoHS, food contact, WRAS and dual use regulations, with the aim of covering all suppliers by the end of 2028. Newly acquired units are expected to comply with the RML within three years.

Tier 1 suppliers, procurement, compliance, and regulatory specialists, and customers are relevant stakeholders. Geographies correspond to the EU for REACH, RoHS and WEEE applicability, the UK for WRAS, and additional supplier regions across Europe, Asia and North America. These actions apply to all Tier-1 suppliers and newly acquired units worldwide, following a multi-year time horizon running through 2028, with a three-year compliance window for newly acquired entities.

### Current and future financial resources allocated to the action plan

Electrolux Professional Group manages actions related to pollution within the day-to-day business. The future allocation of financial resources is not set but will continue to be managed as part of the day-to-day business.

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## METRICS AND TARGETS

### E2-3 Targets related to pollution

Electrolux Professional Group has not yet established quantitative ESRS E2 targets for pollution of water, soil, or for substances of concern and very high concern. However, the Group maintains clear qualitative targets that guide its pollution-prevention work across all sites. Each year, all manufacturing sites are required to comply fully with legal limits for pollutants in water discharge; this is an absolute, recurring target measured directly against regulatory thresholds. The Group also aims to prevent any spill incidents of hazardous chemicals during operations. This qualitative, zero-spill ambition is monitored through the Environmental Pyramid tool and verified through audits and corrective actions. The Group has set a direct operational target of achieving zero chemical spills or leakages. Because pollution-to-soil data collection began only in 2025, no year-on-year comparatives are yet available and 2025 will be considered as a baseline. Measurement methodologies rely on the internal Environmental Pyramid tool, which captures the number and severity of pollution-related acts, conditions, emergencies, and incidents. Data for pollution accounting and reporting are collected directly by sites through this tool, using site-level observations as the primary information source.

The policy mandates the Group to completely avoid or limit substances within the threshold limits, and on this basis a target has been developed to reach all suppliers delivering components and achieve 80 percent compliance among the suppliers that the Group is in control of by 2030 with 2025 as a baseline. This is the Group's current target related to substances of concern and substances of very high concern. The Group has not disclosed the use of ecological thresholds, planetary boundary based methodologies, or entity-specific ecological allocations in setting its pollution related targets.

### E2-4 Pollution of water and soil

Electrolux Professional Group production processes involve very limited use of chemicals or potentially polluting substances, therefore soil pollution events are considered unlikely to happen.

Based on wastewater analyses performed across Electrolux Professional Group, the presence of several pollutants listed in Annex II of the E-PRTR Regulation were identified. However, our manufacturing sites comply with all applicable water and soil discharge limits, and current pollutant levels remain well below regulatory thresholds. Nonetheless, pollutants covered under E2-4 remain material, and we will continue reporting them due to their relevance to our Scope 1 emissions and regulatory expectations.

Electrolux Professional Group applies a preventive methodology consistent with its health and safety approach, requesting each site to report acts or conditions that could generate an environmental emergency, and to complete an environmental pyramid based on site-specific observations. In addition, information on leaks or spills is collected quarterly. As no quantitative pollutant measurements or estimations are performed, methodologies involving direct measurement, periodic measurement of emissions, calculation based on published pollution factors, or estimation are not used. This approach allows us to focus on proactive risk identification rather than pollutant quantification, which would not provide meaningful insights given the low inherent pollution risk.

Electrolux Professional Group operates in compliance with environmental regulations and implements an ISO 14001-compliant management system across all its production units and R&D centers. While not explicitly listing every BREF document, it aligns with the underlying principles of the Industrial Emissions Directive (IED) – which governs BREFs – by adhering to strict environmental, safety, and chemical regulations. However, it does not use AMS, and therefore, no calibration tests or independent laboratory verifications apply. Pollution-related information is instead collected through an internal methodology based on the Environmental Pyramid, where each site records a number of environmental acts and conditions, near emergencies, minor emergencies, emergencies, severe emergencies, and environmental disasters, using operational audits, production reviews, and engineering inputs as primary data sources. This process assumes that systematically capturing these graded categories of potential or actual environmental events provides a reliable indication of pollution risks, although it is limited by its qualitative nature and the absence of instrument-based measurements or external validation beyond the assurance provider. At present, EPRO does not use labelled and defined metrics with meaningful, clear and precise names or descriptions, as these metrics have not yet been formalized.

### E2-5 – Substances of concern and substances of very high concern (Substances of concern)

Currently, the company lacks sufficient measured or estimated data to report on the total amount of substances of concern or substances of very high concern generated, used, or released from the company's facilities due to complex supply chains and system limitations that prevent full disclosure. We recognize this as a critical gap and are actively working to address it. We are developing a phased implementation plan to improve data availability and quality. This includes engaging suppliers and enhancing internal tracking systems. Our goal is to provide more complete disclosures in future reporting cycles. While quantitative data is currently unavailable, we disclose our policies and actions aimed at minimizing the impacts of substances of concern and substance of very high concerns.

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# Water

## IMPACT, RISK, AND OPPORTUNITY MANAGEMENT

### E3-1 Policies related to water

Electrolux Professional Group manages its material water-related impacts, risks, and opportunities through the Group Environmental Policy and the Group Workplace Directive, both applicable across all operational entities and employees and publicly available on the company's website. These policies apply to all manufacturing sites and relevant upstream and downstream value-chain activities, including suppliers through the Supplier Workplace Standard.

#### Environmental policy

The Environmental policy sets clear principles for responsible water stewardship across all operations. The policy commits to minimizing water use, preventing pollution, and ensuring compliance with legal requirements. It promotes resource efficiency and best available technologies to reduce water withdrawal and improve treatment in manufacturing.

The policy aims to preserve and sustainably use water resources by improving product water efficiency throughout the product life cycle – from design to end-of-life – consistent with the Group's environmental-management approach and ISO 14001-certified systems.

The Group Environmental Policy is further described in section E1-2 Policies related to climate change mitigation and adaptation, on page 97.

#### Group Workplace Directive

Furthermore, the Group Workplace Directive outlines the water management procedures to be followed by all operating units. The water management procedure addresses water withdrawal, consumption, discharge, and pollution prevention, with particular attention to operations in water-stressed regions. It requires sites to monitor and report water consumption and water discharge (type and amount) as part of their environmental KPIs, set objectives and targets for improvement, maintain equipment linked to water treatment (such as effluent treatment plants), and ensure all employees are trained. By mandating measurement and control of water use and discharge, the directive ensures operational practices minimize negative impacts on local water sources and ecosystems. The Group Workplace Directive is further described in section E1-2 Policies related to climate change mitigation and adaptation, on page 97.

### Impacts, risks and opportunities related to water

	Value chain location
<b>Actual negative impact:</b> Use of water in own operations, in products, and at suppliers' premises has negative impact on local water sources and ecosystem <b>Time horizon:</b> ● ● ●	↑ Upstream ○ Own operations ↓ Downstream
<b>Opportunity:</b> Driving water saving through digital innovation <b>Time horizon:</b> ●	○ Own operations ↓ Downstream
<b>Actual positive impact:</b> Equipment with better water efficiency can reduce the water withdrawal during product-use phase <b>Time horizon:</b> ● ● ●	↓ Downstream
<b>Risk:</b> Operating in water-stressed regions <b>Time horizon:</b> ● ● ●	○ Own operations

● Short term ● Medium term ● Long term

#### Environmental Management System

The Environmental Management System Standard Operating Procedure translates water-related commitments into mandatory practices at manufacturing sites. It sets strict controls for wastewater discharge, requiring pre-treatment, monitoring of key parameters such as COD (Chemical Oxygen Demand), BOD (Biochemical Oxygen Demand), pH, and heavy metals, and documented compliance. For pollutants, the SOP enforces chemical substitution, closed-loop water systems where feasible, and spill prevention measures. These operational controls mitigate negative impacts from water use, reduce risks in water-stressed regions, and create opportunities for efficiency through process optimization and digital monitoring. By embedding these requirements into daily operations, the SOP ensures measurable compliance and continuous improvement across all facilities. The environment management system is further described in section E2-1 Policies related to pollution, on page 105.

#### Group Supplier Workplace Standard

The Supplier Workplace Standard extends these obligations to our business partners. It requires suppliers to provide water-related information upon request, explicitly including water consumption and discharge data, and maintain practices aligned with our standards. By requiring transparency and alignment, the directive mitigates negative impacts on water sources across the supply chain, ensuring responsible practices beyond our own operations.

The standard applies to all suppliers of direct and indirect materials, components, finished goods and services, and to their facilities and workers, including sub-suppliers where relevant, across the

geographies in which Electrolux Professional Group sources. The Supplier Workplace Directive is communicated through supplier requirement manuals, contracts, audits, and corrective action processes. Accountability for implementation lies with Group Purchasing, Sustainability and Quality functions, while suppliers are responsible for cascading and applying the requirements within their operations. The Supplier Workplace Standard is aligned with the Group Workplace Directive, Code of Conduct, and applicable laws and regulations and is embedded in the supplier requirement manuals and related supplier assessment processes. Electrolux Professional Group does not currently have specific policies or practices directly addressing sustainable oceans and seas.

#### Environmental Impact in Product Development

The Environmental Impact in Product Development is a standard operating procedure that defines the activities required in every product development or change project to reduce energy and water consumption, minimize the use of virgin non-renewable resources and strengthen circularity across the full product lifecycle. By establishing lifecycle-based sustainability KPIs and integrating systematic environmental assessments into every stage of development, the SOP ensures that environmental considerations are embedded into both product and service design so that all solutions are developed to use resources more efficiently. This framework also incorporates the use of digitalization, as connected appliance capabilities enable real-time monitoring of wash cycles, dosage levels and equipment performance, allowing optimization of water use, and preventing unnecessary consumption.

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### E3-2 Actions and resources related to water

Electrolux Professional Group's operational water use is primarily linked to sanitary purposes, product testing such as washing machines, dishwashers and oven cleaning systems, and evaporative cooling. According to the WWF Water Risk Filter, overall operational water use is relatively low; however, elevated water withdrawal and availability risks were identified at operational sites with paint shops, particularly in Japan. To mitigate these negative impacts, the Group has allocated resources to improve water efficiency at high-consumption sites, especially those with paint shops, and actively monitors water withdrawal and responds promptly to incidents such as pipe leakages. Preventive measures include regular audits, process optimization, and the installation of water-saving technologies such as faucet aerators and closed-loop water reuse systems for product testing and cooling, which have been implemented at facilities in Shanghai, China, and the United States. All sites comply with local discharge regulations, and no thresholds have been exceeded. These activities follow the principles set out in the Group's ISO 14001 based environmental management systems.

We have introduced several actions to reclaim and reuse water where technically feasible. The testing areas in the Group's facilities in the United States and China use water reuse systems to reduce water consumption. In some R&D facilities, water is reused in closed-loop systems to cool parts. As these systems remain in operation, the Group is seeing reductions in operational water withdrawal at sites where reuse systems are implemented, such as Shanghai, and these reductions are expected to continue as reuse systems remain in place.

Beyond operational measures, the Group's water footprint is predominantly concentrated in the upstream value chain, particularly in the production of steel, polymers, and packaging materials. Water-related risks in the upstream supply chain were identified through TNFD and WWF Water Risk Filter assessments, with material water availability risks in Tunisia, China, and Brazil where water stress and limited wastewater infrastructure pose environmental and operational challenges.

To address these negative impacts, the Group's primary action is supplier engagement. The Group conducts water-related assessments through a structured questionnaire shared with selected suppliers, focusing on water consumption and location-specific stress levels. Water management practices are reviewed during supplier audits, and the Group strongly encourages suppliers to obtain ISO 14001 certification and provide evidence of environmental management systems. Supplier engagement has been conducted in several phases, beginning with a pilot project involving 18 suppliers in 2024 and extended to 41 suppliers in 2025, selected based on criteria covering a significant portion of expenditure. Through this action, we are improving visibility of water-related risks in high stress regions and strengthening supplier alignment with ISO 14001. Insights gained through the digital tool used for these assessments inform the Group's future engagement strategies.

Water consumption during product use also represents a significant portion of the Group's environmental footprint. Many of its products, particularly in the dishwashing and laundry ranges, consume water during use and directly impact customers' operating costs. In response, the Group has a clear strategy and defined targets for developing low-consuming and water-efficient products, including targets for increasing water efficiency within its dishwashing and laundry product ranges compared with a 2019 base year. The Group also provides a digital connectivity service enabling customers to monitor water use remotely and select optimized cycles to reduce water consumption and improve efficiency.

#### Progress on the action plan

All sites, excluding 2024 acquisitions currently undergoing integration, are ISO 14001 certified and use ISO standards to guide water management. This includes audits of processes that use water and CoTo (Context-of-the-Organization) risk assessments that are frequently reviewed and updated to mitigate risks and identify opportunities to eliminate or reduce water use. Water management is also part of the supplier audit process, and the Group strongly encourages suppliers to obtain ISO 14001 certification and demonstrate the existence of environmental management systems. The Group continues to improve operational water efficiency at high-consumption sites, especially those with paint shops, through audits, leak response, and the use of water saving technologies. The Group reports continued compliance with local discharge regulations and reductions in operational water use through closed-loop reuse systems, including the reuse systems at the Shanghai facility. Upstream, the supplier assessment questionnaire provides enhanced visibility of water-related risks in high stress regions and supports increased supplier alignment with ISO 14001. Insights from digital analysis help shape future supplier engagement strategies. At the product level, the Group continues to develop water-efficient dishwashing and laundry products benchmarked against a 2019 baseline and deploys OnE Connected to help customers monitor and optimize water use, reducing overall environmental impact and operating costs.

The scope of the Group's water-related actions includes all operational sites, with the exception of Adventys, which is undergoing integration. Actions also extend across the upstream value chain, where 20 key commodities have been prioritized for water risk assessment and supplier engagement based on materiality and sourcing volume.

#### Current and future financial resources on the action plan

Electrolux Professional Group spends financial resources on product development for water efficient products mainly in the Laundry segment. Such resources are part of capitalized investments in product development in Note 13 in the notes to the financial statements, as well part of OpEx within the consolidated statement of total comprehensive income. Current resources in the financial statement are applicable within multiple topics within the sustainability reporting, such as E1 Climate Change, and cannot be separated.

Future resource allocation includes investments in R&D and product innovation e.g. development of water efficient appliances. The resource allocation will be based on water reduction targets defined by each business unit considering technological feasibility, competitive benchmarks, and cost implications. Actions are also part of the day-to-day business, where resources will continue to be allocated through normal business processes.

## METRICS AND TARGETS

### E3-3 Targets related to water resources

#### Operational water withdrawal reduction targets

Electrolux Professional Group has established differentiated water reduction targets based on site-specific consumption levels and water-related risk profiles. The targets set and presented are voluntary and have been defined in consideration of local water-stress conditions. Facilities with significant water use – such as those operating paint shops – are subject to more ambitious reduction goals. All targets are benchmarked against a 2019 baseline and integrated into our environmental performance monitoring systems. For the high water-stress areas we have a 5% year-on-year reduction in water withdrawal per unit produced, while for the other operating units we have a 1% year-on-year reduction in water withdrawal per unit produced. The water reduction targets at the sites are not based on inclusive scientific evidence, but rather based on water stress areas identified from the TNFD assessment. Our water reduction targets have taken stakeholder input into consideration, keeping in mind the current and future water regulations.

In 2025, Electrolux Professional Group reduced its total water withdrawal from 81,266.03 m<sup>3</sup> in 2024 to 73,799.62 m<sup>3</sup>, achieving a 9.19% year-on-year reduction. This significantly outperforms our voluntary 1% annual reduction target for operating units located outside high water-stress areas and exceeds the planned trajectory established for continuous improvement.

In high water-stress areas, total water withdrawal decreased from 12,049 m<sup>3</sup> in 2024 to 11,623 m<sup>3</sup> in 2025, corresponding to a 3.54% reduction. This performance is below the voluntary 5% year-on-year withdrawal-reduction target applied to sites operating under higher water-risk conditions.

Progress is monitored through site-level water-withdrawal reporting integrated into our environmental performance monitoring systems, which benchmark withdrawal volumes against the 2019 baseline and support annual performance reviews under ISO-aligned management processes.

#### Methodologies and assumptions

Electrolux Professional Group defines its operational water-reduction targets through a methodology grounded in historical water-withdrawal data benchmarked against a 2019 baseline, supported by ISO-aligned Environmental Management Systems and consistent Group-wide measurement practices. Targets are differentiated according to site-specific water-stress conditions identified through

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internal environmental and TNFD-informed water-risk assessments, with ≥5% annual withdrawal-reduction targets applied to sites in high-water-stress areas and ≥1% to all other manufacturing sites, consistent with Group policy anchors and internal guidelines. These targets are developed using engineering assessments, operational audits, and continuous-improvement evaluations at high-consumption sites, supported by real-time metering or utility-based measurement systems that ensure complete monitoring of withdrawal volumes across all operations. While targets are not based on external scientific scenario models, such as those recommended by the Science Based Targets for Nature, they are aligned with the Group's Environmental Policy commitments, applicable national and EU regulatory requirements, and the ESRS framework, and incorporate stakeholder input gathered during reporting and assurance processes. Assumptions underpinning the targets include stable operational conditions, the continued relevance of water-stress classifications, and the reliability of metering and EMS data systems, with estimations applied only where direct measurement is not yet available using standardized methodologies provided in the Group's Water Management Guideline. The methodology explicitly integrates local water-stress contexts, materiality outcomes related to water scarcity and wastewater impacts, and regulatory expectations to ensure that reduction efforts meaningfully contribute to sustainable water resource management in the regions where impacts occur.

#### Product water efficiency targets

Water consumption efficiency improvement in products sold is an entity-specific metric developed by the Group. This improvement drives our product innovation concerning reducing water consumption. Electrolux Professional Group embeds water efficiency into product development, focusing on appliances such as washing machines, dryers, and dishwashers. These product-level targets are also voluntary. Each new product is assigned a specific water reduction target, defined by the relevant business unit based on technological feasibility, competitive benchmarks, and cost considerations. This target directly supports the objectives of the Group's Environmental Policy by driving continuous reductions in water consumption across our product portfolio.

We have set a Group-level target to achieve an 8% improvement in water consumption efficiency within the Professional Washing, Drying, and Dishwashing portfolio by 2025, compared to the 2019 baseline. This KPI measures water consumption efficiency improvement in products sold and applies to approximately 40% of our total product sales.

While ovens are not included in the KPI calculation or monitoring process applied to the three product categories above, cleaning cycles in ovens manufactured by Electrolux Professional are designed to demonstrate improved performance in water consumption during the product development phase.

Connected products enable customers to monitor water usage remotely and select optimized cycles to minimize consumption. This functionality supports our ambition to reduce water use across the product lifecycle.

The water-efficiency target is based on reductions in process-water consumption during product use, which represents more than 99.5% of the water footprint for the relevant product categories. Annual efficiency gains are calculated and tracked by comparing new and baseline models using a fixed number of life-cycle washes and consistent test assumptions, ensuring like-for-like performance evaluation. When product capacities change, cycle numbers are adjusted to normalize results. The target reflects efficiency improvements from product innovation only, excluding volume effects. An 8% improvement corresponds to approximately 7,800 million liters of water saved. The contribution of the use phase to total water impact follows methodological guidance from the Swedish Energy Agency's \*EUP Lot 24 – Professional Washing, Drying and Dishwashing Equipment\*.

The target has been developed in collaboration with R&D. In 2025, Electrolux Professional Group has elaborated a plan to create a new short-term target focusing on water performance of products in development. This target and its monitoring will be operationalized in the coming years.

#### Water consumption efficiency improvement in products sold

Metric	2019	2020	2021	2022	2023	2024	2025
	0	1.5%	2.3%	4.3%	3.5%	2.5%	4%

In 2025, water-consumption efficiency in products sold improved by 4% compared to the 2019 baseline. While some individual models achieved significantly higher reductions, such as one product reaching 30% lower water use, the overall improvement is moderated by low sales volumes of these high-efficiency models. As such, their impact is not yet fully visible in the aggregated metric.

#### E3-4 Water consumption

The primary use of water in our operations is for product testing and domestic consumption. We actively monitor water withdrawal from various sources and track water recycled and reused at our sites. In 2025, our water consumption decreased by 13%. We have not set any targets for water consumption at our suppliers' premises.

Metric	2025	2024
Total water consumption, m <sup>3</sup>	6,268	7,200
Total water consumption in areas at high risk, m <sup>3</sup>	179.3	*
Total water recycled and reused, m <sup>3</sup>	1,520	1,567
Total water storage at the end of the reporting period, m <sup>3</sup>	47,092	296,000
Total water consumption in m <sup>3</sup> per KSEK net revenue	0.52	

\* No data available for acquired sites. See the Consolidated statement of total comprehensive income on page 142.

The measurement of the metric is not validated by an external body other than the assurance provider and the unit of measurement is SEKm, consistent with our financial statements.

## ACCOUNTING PRINCIPLES FOR WATER DATA

### Water consumption

Water consumption is calculated by deducting the water discharge from water withdrawal. We measure water withdrawal via a meter and we receive the amount in the invoice from our third-party water suppliers. Water discharge is assumed to be 5% of the water withdrawal since we do not have any processes that consume water. The 5% difference is associated with the water consumed at the kitchen premises.

### Water intensity

Water intensity is calculated as total water consumption (m<sup>3</sup>), divided by the Group's net revenue reported in KSEK.

### Product water consumption efficiency calculations

The water consumption efficiency within the washer, dryer, and dishwasher product portfolio is measured as a percentage improvement in water consumption for the improved product range, compared to an assumed unchanged product range during the reporting year.

The key performance indicator (KPI) is calculated using the formula: Sales volume x water consumption/cycle x no. of cycles over lifetime (for an improved product range during 2025) / Sales volume x water consumption/cycle x no. of cycles over lifetime (for an assumed unchanged product range during 2025). The calculation incorporates several key parameters:

- > **Sales volume** includes all units sold during the reporting period, with data sourced from internal sales records.
- > **Water consumption** per cycle is defined as the average water usage for a single cycle, determined through standardized testing in accordance with relevant industry standards.
- > **The number of cycles** over the lifetime represents the estimated total number of cycles a machine will perform over its lifetime, based on product design specifications and consumer usage patterns.
- > **The improved product range** refers to machines sold during the reporting year with design or operational improvements that enhance water efficiency.

The assumed unchanged product range serves as the baseline, representing the water consumption of appliances sold during the same year if no efficiency improvements had been implemented.

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# Resource use and circular economy

## IMPACT, RISK, AND OPPORTUNITY MANAGEMENT

### E5-1 Policies related to resource use and circular economy

Electrolux Professional Group's approach to resource use and circularity is governed by a set of policies and directives that form part of a broader environmental management framework. Rather than operating as stand-alone instruments, they are embedded within wider environmental and sustainability policies that also address closely related areas such as water management and pollution prevention. This integration ensures that resource use, waste management, and circularity considerations are addressed consistently alongside other environmental topics throughout the value chain. Our policies listed below were not developed with explicit reference to the "Categorisation system for the circular economy", they inherently emphasize several of the same underlying principles. In particular, our approach reflects the "R" strategies most relevant to our products and operations – reduce, re-use, repair, refurbish, remanufacture, and redesign – supporting improved durability, extended product life, and more efficient use of materials across the product lifecycle.

#### Group Environmental Policy

The Group Environmental Policy establishes our commitment to reducing resource consumption, minimizing waste, eliminating hazardous substances, and improving the circular performance of our products. The policy includes general commitments to resource efficiency, sustainable material selection, and reduction of waste. However, it does not explicitly address transitioning away from virgin resources, increasing the use of secondary (recycled) materials, or the sustainable sourcing and use of renewable resources. The Group Environmental Policy is further described in section E1-2 Policies related to climate change mitigation and adaptation, on page 97.

The Environmental Policy is operationalized through two standard operating procedures (SOP). The Environment Management System governs site-level environmental management, compliance, resource efficiency, and safe handling of waste. However, it does not explicitly reference the waste hierarchy.

The Environmental Impact in Product Development SOP, embeds ecodesign, circularity, reuse, repair, refurbishment, remanufacturing, disassembly, and recyclability requirements into the product development process.

Monitoring is carried out through structured compliance checks, KPI tracking, incident tracking via Environmental Pyramid tool, audit cycles, and PDCA-based continuous improvement at both

#### Impacts, risks and opportunities

Impacts, risks and opportunities	Value chain location
<p><b>Actual positive impact:</b> By designing and selling long-lasting, repairable products—and recovering them through refurbishment and take-back programs.</p> <p><b>Time horizon:</b> ●</p>	<p>↑ Upstream ○ Own operations ↓ Downstream</p>
<p><b>Actual negative impact:</b> Waste generated at the end-of-life of our products poses environmental, regulatory, and reputational risks.</p> <p><b>Time horizon:</b> ○ ●</p>	<p>↑ Upstream ○ Own operations</p>
<p><b>Risk:</b> Material shortages and more volatile steel prices increase vulnerability to supply disruptions and elevated production costs during the shift toward greener materials.</p> <p><b>Time horizon:</b> ○ ●</p>	<p>↑ Upstream ↓ Downstream</p>
<p><b>Risk:</b> Future circularity regulations may introduce mandatory requirements and we could face significant transition costs, delays in product compliance, or potential fines in regulated markets.</p> <p><b>Time horizon:</b> ●</p>	<p>↑ Upstream ○ Own operations</p>
<p><b>Opportunity:</b> Growing customer demand for circular and waste-reducing solutions</p> <p><b>Time horizon:</b> ●</p>	<p>↑ Upstream ○ Own operations ↓ Downstream</p>

○ Short term ● Medium term ● Long term

site level and at product-development checkpoints. Read more on E2-1 Environment management system on page 105. The policy and SOP applies across all operational entities, the full upstream supply chain, and the product lifecycle. The interests of key stakeholders were considered in the formulation of the policy.

#### Restricted Materials List (RML)

The risks related to the presence of substances of concern in our products at the end of their life are managed through the Restricted Materials List (RML) and supplier compliance requirements, ensuring alignment with RoHS, REACH, and customer expectations. The RML is further described in section E2-1 Policies related to pollution, on page 105.

#### Group Workplace Directive

Waste and resource efficiency in our operations are supported by the Group Workplace Directive, which mandates scrap reduction, selective sorting, and local recycling of metals, plastics, and packaging. The Group Workplace Directive is further described in section E1-2 Policies related to climate change mitigation and adaptation, on page 97.

#### Supplier Workplace Directive

The Supplier Workplace Directive extends these expectations upstream, promoting responsible waste management and material handling at supplier facilities. Downstream, WEEE obligations and Extended Producer Responsibility requirements are embedded into our product instructions and market declarations, ensuring correct handling at end-of-life. The directive addresses environmental management through requirements to reduce resource consumption, emissions, and waste, and to encourage suppliers to adopt similar environmental principles; however, it does not fully incorporate sustainable sourcing criteria nor explicit requirements for the use of renewable resources. The Group Supplier Workplace Directive is further described in section E3-1 Policies related to water, on page 108.

### E5-2 Actions and resources related to resource use and circular economy

#### Product design

In 2025, we strengthened our product development framework by embedding Robust Design principles, reliability validation, and life-time testing to ensure products perform consistently throughout their

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intended life. These measures address the risk of premature product failure, which can lead to increased material consumption, waste generation, and higher lifecycle impacts. By improving durability and reliability at the design stage, we aim to reduce the frequency of replacements and decouple value creation from material throughput.

Our modular design approach, supported by Design for Manufacturing and Assembly, reduces production scrap, simplifies assembly processes, and enables more cost-effective repair and replacement of components. This mitigates negative impacts associated with material losses during manufacturing and product disposal, while also creating opportunities to extend product lifetimes through repair and refurbishment.

To prepare for evolving circularity requirements and strengthen repairability, we piloted a third-party validated repairability index on the Neo Blue dishwasher range, achieving a platinum rating. This confirms ease of disassembly and repair and supports readiness for the Eco-design for Sustainable Products Regulation, Right to Repair, and related legislation. The pilot contributes to circular economy objectives by enabling maintenance, repair, and potential refurbishment, reducing dependence on new material inputs.

These product-design initiatives apply to all new product development and major product-change projects led by Electrolux Professional's global R&D and engineering functions, covering only in-house manufactured products but not bought-in products. The expected outcome over the short to medium term is increased product durability, reduced material use per functional unit, improved repair rates, and lower end-of-life waste, while supporting regulatory compliance and long-term competitiveness.

#### Material use

Our reliance on virgin materials and the limited availability of circular alternatives pose risks related to resource scarcity, price volatility, and supply disruption. To address these risks, we expanded efforts to diversify and improve material sustainability. Through the CISMA partnership with Blekinge Institute of Technology (BTH) and Eurecat, we advanced the exploration of recycled steel in selected product categories. This collaboration brings together academic expertise, applied research, and industrial knowledge to assess technical feasibility and performance implications. Industrial trials are planned for 2026-2027; however, the scope remains limited and no Group-wide targets for recycled or recyclable content have yet been implemented.

During the reporting year, we also reduced material use in packaging by lowering plastic film thickness and, for selected products, eliminating plastic components entirely. These changes reduce absolute material consumption and associated waste while maintaining product protection. We increased the use of cardboard packaging sourced from forest-fiber materials with the potential to be renewable and recyclable, supporting material circularity and reducing dependency on fossil-based inputs. This action follows a short-term time horizon.

In parallel, we initiated two Circular Transition Indicator (CTI) pilot projects developed by the World Business Council for Sustainable Development. One project assesses circularity performance at product level for an oven, washer and mixer while the second maps material flows at the Group level. These pilots aim to identify material hotspots, quantify circularity potential, and support internal decision-making. We plan to expand the circularity performance assessment to different product categories within the medium-term time horizon.

The scope currently applies to selected product categories and pilot projects within certain Business Areas, while packaging optimizations apply to manufactured products only. Bought-in or OEM products are not included in these actions. The pilot projects identify material hotspots and test feasibility, but full Group-wide implementation will require scale-up, additional supplier engagement, and expanded material data coverage. The expected outcome is the establishment of a CTI score at product level, which will help identify circularity gaps, and create structured pathways for future circular material sourcing while gradually reducing reliance on virgin materials. In the absence of quantitative KPIs, progress is monitored qualitatively by assessing improvements in data availability, the maturity of material-flow mapping, and the integration of CTI insights into product-development and sourcing decisions.

#### Leveraging circularity regulations to enhance compliance and competitiveness

Upcoming EU regulations – including the Eco-design for Sustainable Products Regulation, Digital Product Passport, Right to Repair, and updated Eco-design requirements – present both compliance risks and strategic opportunities. Non-compliance could restrict market access, while early preparedness can strengthen competitiveness and product differentiation.

To address these risks, we initiated actions to improve product lifecycle management data completeness and consistency, defined a standardized data model across Business Areas, and explored enhancements to the Bill of Materials to improve traceability. These actions aim to enable future disclosure requirements, facilitate repair and refurbishment, and support more informed material decisions.

We also strengthened regulatory monitoring and engaged cross-functional teams to map regulatory requirements to product families. This internal collaboration supports shared understanding across R&D, procurement, sustainability, and legal functions. While these actions help mitigate regulatory risks and build internal capabilities, system readiness remains incomplete. Additional improvements in data quality, traceability, and internal controls are needed before full compliance can be assured.

This action covers all products that Electrolux Professional Group places in the European market. The expected outcome is to achieve full availability of product lifecycle and material information from suppliers and to ensure that our ERP and internal data systems are able to store, trace, and manage all required circularity-related data needed for upcoming EU regulations. The action follows a medium-term time horizon reflecting the phased introduction of EU circularity regulations.

#### Meeting growing customer demand for circular solutions and business models

Demand for resource-efficient, low-waste, and circular solutions is increasing among professional kitchen and laundry customers, creating opportunities for differentiation and value creation beyond product sales. In response, we expanded initiatives that reduce material use and waste during the use phase.

We launched HeroDry, which enables the drying of reusable containers and reduces the need for single-use packaging. We also expanded the Zero Waste program within the SkyLine Cook & Chill range, helping customers reduce food waste through controlled thawing, self-regulating fans, and energy- and water-efficient features. These solutions reduce indirect resource consumption and waste generation downstream while supporting customer operational efficiency.

Beyond product design, we are piloting take-back and refurbishment programs to explore circular business models, including a laundry refurbishment pilot focused on recovering end-of-life units for resale. In selected product categories, we are targeting an all-inclusive repair service program that intends to buy back products from customers at the end of their useful life. Returned units are cleaned, repaired, or refurbished and then resold through third-party platforms or our own sales channels. These initiatives involve collaboration with dealers and service partners and aim to test the feasibility of buy-back and second-life offerings.

The expected outcome is to design and develop commercially viable circular products and services that can generate revenue, over a medium-term time horizon, i.e., by 2028.

#### End-of-life waste management

To mitigate negative impacts associated with end-of-life waste and hazardous substances, we maintained compliance with WEEE and RoHS requirements and continued designing products for ease of disassembly. Typically, 85-95% of product materials are designed to be recyclable, and product manuals provide disposal guidance. We also continued implementing our Restricted Materials List and supplier compliance requirements, supported by supplier declarations and internal controls to prevent the introduction of substances that could hinder recyclability or cause environmental harm.

As a B2B organization, we have limited direct control over downstream waste handling, which creates challenges in ensuring optimal recovery. To address this dependency, we initiated collaboration with recycling partners to gain visibility into treatment practices. A pilot investigation in Italy analysed WEEE management from multiple perspectives, identifying gaps and informing future strategies. We aim to complete this action within the short-term time horizon.

This diagnostic phase has not yet resulted in quantified recovery improvements. Our current approach provides only basic guidance and lacks measurable targets for material recovery and recycling rates. Further work is needed to strengthen downstream collaboration, improve traceability, and explore innovative materials and designs that enhance recovery outcomes.

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This action applies to two of our R&D functions where we have close collaboration with our waste collection company. The expected outcome is improved understanding of downstream waste treatment, reduced risk of improper disposal, and a foundation for future improvements in design, declarations, and customer guidance.

#### Waste from our operations

We mainly consume metal and metal parts. Our factories work to reduce material losses by improving the scrap rate and using materials efficiently. To restrict toxic and hazardous substances in our products and processes, we have adopted a restricted materials list.

Our production facilities actively recycle waste materials such as steel and copper, selling them back to suppliers or specialized recycling companies. We reuse wooden pallets and large plastic bags for packaging spare parts, where possible. We implement selective waste sorting, recycling 85% of our total waste and using the remainder for energy generation. This is part of our ongoing actions and follows the yearly audit cycle. The scope applies to all our manufacturing sites and the expected outcome is to reduce the total waste sent to landfill.

#### Progress of actions or action plans disclosed in prior periods

The framework for product design was strengthened in 2025 with Robust Design, reliability validation, and lifetime testing and the Repairability index has been completed for the Neo Blue dishwasher range. For food packaging in the European facilities, plastic film thickness was reduced and selected plastic components were eliminated by the end of the reporting period. We calculated the circularity index for three projects in laundry, oven and beverage appliances. In Italy, the diagnostic phase of a WEEE pilot investigation has been completed, which has not yet resulted in quantified recovery improvements.

#### Current and financial resources of actions or action plans

Electrolux Professional Group manages actions regarding resource use and circular economy within the day-to-day business, i.e. financial resources are allocated through normal business processes. The future allocation of financial resources is not set but will continue to be managed as part of the day-to-day business.

## METRICS AND TARGETS

### E5-3 – Targets related to resource use and circular economy

#### Targets related to circular product design, circular material use, primary raw material reduction, and sustainable sourcing

We are working toward establishing circularity-related targets, but quantitative goals have not yet been defined as we continue to strengthen the data, methodologies, and supplier transparency needed for reliable target setting. During the year, we advanced circular design through modularity, durability, and reparability initiatives and expanded our mapping of material inflows and outflows to build a consistent basis for future regulatory compliance. We also evaluated opportunities to reduce reliance on primary raw materials and explored recycled and alternative inputs, while reinforcing sustainable and renewable sourcing practices in line with circular economy principles.

To track progress in the absence of fully defined targets, the effectiveness of circularity-related policies and actions is monitored through the New Product Development process, which requires KPI mapping (such as recycled content and modularity) and formal verification at each checkpoint.

We aim to build competence across our R&D teams in sustainable sourcing and circularity, and evaluate progress through qualitative and quantitative indicators including each product's circularity index, recyclability performance, and the share of sustainably sourced packaging materials, using baseline values established through initial pilot projects against which future improvements will be assessed.

#### Targets related to resource outflow, waste disposal

Electrolux Professional Group has established a dedicated waste management initiative, which contributes directly to the Group Environmental Policy objective of reducing waste and improving environmental performance, and operationalizes the EMS SOP requirement to minimize waste through continuous monitoring of disposal KPIs, regular audits, incident-tracking, and PDCA-based improvement cycles.

The overarching absolute target of the project is to achieve less than 1% of total waste sent to landfill by 2030. This target is expressed in absolute percentage terms and is not linked to any reference year. The scope of the target is our manufacturing sites and the period to which the target applies is 2030.

In 2025, the proportion of waste sent to landfill was approximately 6.92%, representing a reduction compared with 2024 (7.22%). Although landfill volumes remain above the long-term ambition, the year-on-year improvement indicates continued progress toward the 2030 target.

The effectiveness of our actions is monitored through the environment community. This community meets on a regular basis to discuss progress, share challenges, and exchange best practices on waste reduction, recycling innovations, and supplier recovery programs.

### E5-4 – Resource Inflows

Electrolux Professional Group's products are manufactured using natural resources and mainly comprise the materials and minerals used to manufacture our products, dominated by metal-based inputs such as stainless steel, steel wire, cast iron, galvanized steel, and aluminium alloys, together with the mineral-based elements in electronic components and assemblies, and a broad range of polymers, engineered plastics, synthetic rubbers, adhesives, lubricant oils, glass, and paper that appear in product structures and sub-modules. In addition to these raw materials, our inflows also include semi-manufactured goods and packaging materials and finished goods packaging, as well as supplier-provided packaging materials that enter our upstream value chain. These activities inherently involve critical raw materials and minerals, and in some cases, rare earth-containing elements, where these occur within electronic and mechanical parts sourced from suppliers. During the reporting year, we recorded a total material inflow of 27,383 tons, of which metal comprised the largest share. 8% constituted biological materials, including wood and cardboard, with 0.36% sourced from certified sustainable origins through the use of FSC- and PEFC-certified packaging. About 1,873 tons of materials supplied – primarily stainless steel with recycled content and recycled cardboard packaging – contained a measurable share of recycled material corresponding to 8% of total inflows. Increasing the circularity of material inflows is therefore a key priority, and we aim to gradually reduce dependency on virgin materials. The metrics are not validated by an external body.

#### E5-4: Resource inflows (E5-4 31)

Metric	2025
Total weight of products and materials, tons	27,383
Percentage of biological materials (and biofuels) sustainably sourced, %	0.36
Total weight of secondary reused or recycled components, tons	0
Percentage of secondary reused or recycled components, %	0
Total weight of secondary intermediary products, tons	0
Percentage of secondary intermediary products, %	0
Total weight of secondary materials, tons	1,873
Percentage of secondary materials, %	8

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## E5-5 Resource outflows

Key products designed following the principle of circular economy:

### Dishwashers with higher modularity

The next-generation dishwashing appliances are designed for modularity, allowing key components to be maintained, repaired, or replaced. They include a reparability index to support longer product lifecycles and use packaging made entirely from recyclable cardboard. The NeoBlue Touch has been awarded the Platinum rating in UL Solutions' Repairability Rating Program, highlighting its industry-leading reparability and sustainability credentials.

### Drying solutions for reusable products

The free-standing blower for reusable cups and tableware support was launched to meet the EU Single-Use Plastics Directive aimed at reducing global reliance on certain single-use plastics, waste prevention, and reuse systems by enabling efficient drying of reusable cups and tableware. The HeroDry blower is designed to reduce the waste of single-use consumables in hospitality outlets. We are partnering with several fast-food chains in this area.

### Refurbished and upgraded kitchen equipment

For our French market, we offer customers refurbished products (grills) as a replacement for their older equipment, allowing existing units to be upgraded, integrated with new features, and providing spare machines to reduce downtime. This extends the useful life of equipment and reduces the need for new resource-intensive production.

### Laundry solutions through product-as-a-service models

In Germany and Austria, we provide professional laundry equipment as a service, ensuring regular maintenance, upgrades, and refurbishment. This business model, provided via Schneidereit, promotes product longevity, reduces resource outflow, and encourages circularity by reusing and upgrading machines rather than replacing them.

### Intelligent dosing for resource efficiency

Laundry appliances are equipped with dosing technology that automatically adjusts the amount of detergent, softener, and chemicals based on load weight. This reduces chemical waste, saves water, and improves garment care, enhancing overall resource efficiency.

### Resource-efficient beverage appliances

Newer generations of beverage appliances are designed with reduced material weight and incorporate more recyclable components. Tango XP espresso machine is 30% lighter than its predecessor due to design optimization and the substitution of copper with stainless steel for boiler components. Its modular design allows grinders to be easily added or removed, while the boiler is easy to replace, reducing the environmental impact of repairs and extending the machine's life.

### Product durability

Due to the absence of an industry benchmark, we rely on our internal durability methodology, which includes Robust Design principles, reliability validation, and lifetime testing. These processes assess the durability of our manufactured products using reference conditions that reflect typical professional-use environments. Our approach allows us to provide a consistent and reliable estimate of product lifetime based on known usage patterns and verified performance testing.

Product categories	Expected durability, years
Warewashing	10
Washers semi-professional	5
Washers professional	12.8
Dryers semi-professional	5.2
Drying cabinets professional	11
Tumble dryers, all capacities	13.3
Ovens	10
Blast chillers	8.5
Hob cookers	12
Fry-tops	10
Refrigeration	10
Kelvinator Commercial Range	7
Dynamic preparation of food	8.1
Ironers	10
Beverage dispensers	5
Premium cooking appliances	10
Beer coolers	8
Randell & Avtec range	8
Induction components	10
Cleaning equipment (coin & OPL)	13
Cleaning equipment (dry cleaning)	13
Vacuum packaging machines	6.5
Others	1

### Product reparability

We currently do not have an established reparability rating for our full product portfolio, as a harmonized or fully applicable rating system is not yet available for most professional appliance categories. However, we have conducted one pilot reparability assessment on a selected product to build internal capability. As part of the pilot the NeoBlue Touch Undercounter Dishwasher has received a Platinum rating under UL Solutions' Repairability Rating Program.

### Rate of recyclable content

Electrolux Professional Group does not yet report recyclable content metrics for the full product, component, and packaging portfolio because the data required to calculate verified recyclable content percentages is not consistently available across all product categories and supplier tiers. At present, only a limited number of products have undergone recyclability verification which is the four pilot products as part of our Design for Circularity program. The dryer contains approximately 86-88% recyclable materials, the washer approximately 93%, the undercounter dishwasher approximately 87%, and the Ecostore refrigerated cabinet approximately 80-81%, driven primarily by high portions of metals such as stainless steel, steel, aluminium, copper, and zinc. These four analyses represent our only verified recyclable content data points to date.

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# Waste

## Waste composition and hazardous waste

The primary waste streams relevant to our sector include materials such as metals, non-metallic minerals, plastics, and critical raw materials. We have no radioactive waste in 2025. The metric is not validated by an external body.

### E5-5: Waste summary (E5-5 37)

Metric tons	2025	2024
<b>Total amount of waste generated</b>	<b>6,193.3</b>	<b>7,053.3</b>
<b>Total amount of waste diverted from disposal</b>	<b>5,565.5</b>	<b>6,143.3</b>
where of non-hazardous waste	5,386.4	5,949.3
- Preparation for reuse	5	94.9
- Recycling	5,334.6	5,753.3
- Other recovery	46.8	101
where of hazardous waste	179.2	194
- Preparation for reuse	2	2.1
- Recycling, tons	136.4	157.5
- Other recovery, tons	40.8	34.5
<b>Total amount of waste directed to disposal</b>	<b>627.7</b>	<b>910</b>
whereof non-hazardous waste	600.2	829
- Incineration	173.2	320.4
- Landfill	427	508.7
- Other disposal	-	-
where of hazardous waste	26.3	81
- Incineration	24.9	68.2
- Landfill	1.3	0.6
- Other disposal	0	12.2
<b>Percentage of non-recycled waste, %</b>	<b>10.1</b>	<b>12.9</b>

### E5-5: Waste hazardous/radioactive (E5-5 39)

Metric	2025	2024
Total amount of hazardous waste [tons]	205.5	275
Total amount of radioactive waste [tons]	0	0

## ACCOUNTING PRINCIPLES FOR RESOURCE USE AND CIRCULAR ECONOMY

### E5-4 Resource inflows

The scope of the calculation is limited to the material used for the product, and certain resource inflows such as property, plant and equipment are excluded as they are not deemed to be applicable for reporting, and no omission relates to data limitations. Due to the lack of detailed weight data for purchased materials and components, we applied a conservative approach based on finished product information, supplier declarations, and certified packaging data.

#### 1. Determination of total material weight

The total material inflow was estimated using finished product weights extracted from ERP systems. Total weight was calculated as: Net weight per product × Units sold in the reporting period plus the total scrap waste coming out of the production system.

#### 2. Determination of biological material weight

Biological materials predominantly consist of wood and cardboard packaging. Only materials with valid FSC or PEFC certifications were included as sustainably sourced. Where certification was not provided, material was classified as non-sustainably sourced.

#### 3. Determination of secondary materials

To determine the share of secondary (recycled) materials, we first identified the share of steel and the share of cardboard within the overall product composition, as these are the only material categories for which supplier information on recycled content is available. The material shares were derived from product categories with detailed composition data obtained through Design for Circularity analyses and Life Cycle Assessments, and these shares were then combined with verified supplier declarations on recycled content for steel and packaging. This enabled us to quantify the corresponding portion of secondary materials for those product groups where both composition data and supplier information existed. For all remaining materials, where suppliers did not provide recycled content declarations, the materials were conservatively classified as virgin (0% recycled content).

Electrolux Professional Group does not generate any internal resource inflows from reused or recycled materials. No production scrap, components, or materials are reintroduced into the manufacturing process as an internal input. Therefore, no double counting between reused and recycled categories can occur.

### E5-5 Resource outflows

Electrolux Professional Group classifies key products designed along circular-economy principles using criteria that are grounded in measured data wherever available. Modularity and disassembly are assessed through studies performed on reference products to understand component accessibility and dismantling pathways, with improvement guidance developed and results based entirely on measured data. Durability and lifetime performance are evaluated through lifetime testing, stress testing, estimated operational years, and component mean-time-between-failure, while recyclability is informed through collaboration with service providers who manage end-of-life treatment of our products. These data reflect both measured outcomes and estimated values depending on the country in which the waste treatment occurs. Repairability for reference products is directly measured by an independent third party, and for other products repairability outcomes are extrapolated from these verified studies. Products are also classified as circular when they participate in take-back, refurbishment, or product-as-a-service models, with assessments based on operational data generated through active pilots. In addition, certain products are considered as circular when they enable reuse in the customer-use phase, with performance determined using customer-specific use-case assumptions, such as the number of reusable cups processed per day.

#### Waste summary

Waste generated and treated is measured through a standardized operational process in which all waste streams are collected, weighed, and recorded. Each waste fraction is tracked from its point of generation to final treatment, ensuring that reported quantities reflect actual measured mass and verified treatment routes, including recycling, waste-to-energy, and residual disposal.

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# EU Taxonomy report

This EU Taxonomy report refers to the applicable rules from the Commission Delegated Regulation (EU) 2026/73 of 4 July 2025, amending Delegated Regulation (EU) 2021/2178 (Disclosures Delegated Act). Electrolux Professional Group has assessed its economic activities against the taxonomy to determine which are eligible and aligned under the Climate and Environmental Delegated Regulations, (EU) 2021/2139 (Climate Delegated Act and (EU) 2023/2486 (Environmental Delegated Act). The EU Taxonomy helps direct investments to economic activities that enable the transition, consistent with the environmental objectives of the European Union (EU).

The Group has assessed the materiality of its economic activities in line with the EU Taxonomy Regulation. This assessment is part of our broader ESRS 1 and ESRS 2 materiality process. We reviewed our business model, value chain, and activities to identify those that fall within the scope of the EU Taxonomy and to understand their scale and relevance to the Group.

In accordance with the amended EU Taxonomy rules, economic activities that in total account for less than 10% of turnover, CapEx, or OpEx are treated as non-material for the respective KPI and are therefore not subject to detailed eligibility or alignment assessment. For activities above this threshold, we assess eligibility and potential alignment by determining whether the activity is covered by the Taxonomy, whether the technical screening criteria apply, and whether the activity contributes to or risks harming the environmental objectives.

This Taxonomy specific assessment is consistent with our ESRS double-materiality approach and informs the activities to be included in our reported Taxonomy KPIs. A summary of these considerations is included in the "Assessment of Eligibility" section.

This year we have worked extensively to assess the alignment of our taxonomy-eligible activities and key performance indicators with the Taxonomy's environmental technical screening criteria.

The Group, and indeed our entire industry, has a clear opportunity to make a substantial contribution to the circular economy.

## Reporting in accordance with the EU Taxonomy Regulation

### ASSESSMENT OF ELIGIBILITY

Based on the applicability assessment performed in 2024, Electrolux Professional is currently translating EU taxonomy criteria into a clear alignment framework, revealing a strong commitment to full alignment – especially with circular economy principles. Many of these practices are embedded in our company DNA and B2B model, such as preventing pollution, offering repairable solutions, effective maintenance, and end-of-life value recovery.

Our eligibility assessment confirmed the relevance of the economic activity list established last year, identifying five activities applicable across all three indicators: turnover, CAPEX, and OPEX.

#### CE 1.2 - Manufacture of electrical and electronic equipment

Electrolux Professional Group's core business is the manufacturing of electrical and electronic equipment for professional food service, beverages, and laundry.

#### CE 5.5 - Product-as-a-service, other circular use, and result-oriented service models

Electrolux Professional Group offers rental services for some of our products. We are responsible for production, leasing, maintenance, and environmentally responsible disposal of the products we develop.

#### CE 5.2 - Sale of spare parts

Electrolux Professional Group sells spare parts for the appliances it sells in the market.

#### CCM 7.7 - Acquisition and ownership of buildings (only CAPEX)

The economic activity relates to the Group's ongoing investments in buildings, for example renovations and implementation of the decarbonization plan.

#### CCM 6.5 - Transport by motorbikes, passenger cars, and light commercial vehicle (only CAPEX)

The economic activity relates to our use of various categories of vehicles deployed in our operations including forklifts, as well as in the services-related activities such as installation and maintenance of products sold by Electrolux Professional.

## ACCOUNTING POLICIES

Article 8 of the EU Taxonomy Regulation (the taxonomy) defines turnover, capital expenditure, and operational expenditure as described below. The CAPEX and OPEX definitions differ to those in Electrolux Professional Group's financial reporting. The company's financial statements are prepared in accordance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and endorsed by the EU. The basis of the preparation of our financial statements is explained in Note 1 to the consolidated financial statements.

#### Turnover

Turnover is defined as net sales as disclosed in the Consolidated statement of total comprehensive income. See page 142.

#### Capital expenditure

Capital expenditures are for additions to tangible, intangibles, and right-of-use assets during the year including additions from business combinations. Acquired goodwill is not included. See Notes 8, 12, and 13. Capital expenditure for our eligible activities in 2025 includes certain capitalized assets, as found on the balance sheet, related to the activities assessed as eligible.

#### Operational expenditure

Operational expenditure includes direct non-capitalized costs related to R&D costs, costs for renovating buildings and offices, short-term lease costs, and costs for maintaining or repairing buildings/offices/production equipment/forklifts/warehouse equipment.

#### Eligible turnover, capital expenditure, and operational expenditure

Turnover, capital expenditure, and operational expenditure that is consistent with the above definition and is associated with eligible activities constitutes the basis for calculating the share of eligible turnover, capital expenditure, and operational expenditure. Amounts recorded against product codes and/or legal entities related to eligible activities have been used as the basis for calculating amounts of eligible turnover, capital expenditure, and operational expenditure. A reconciliation of amounts has been performed to avoid any double counting.

#### Our alignment assessment

To strengthen transparency, we are formalizing evidence of our product development processes, linking them to circular economy principles. We focused on three key areas to demonstrate alignment and drive improvement:

**1. Circular economy:** Enhanced visibility of internal practices – spare parts, product design, and customer information – now systematically documented and promoted across the organization.

**2. Pollution & product composition:** In 2024, we updated our Restricted Materials List (RML) to include substances flagged by the taxonomy. We also launched supply chain mapping to ensure accountability and anticipate future regulations.

**3. Integrated environmental management:** We are progressively embedding climate, pollution, water, and circularity impacts and risks into our integrated environmental and health and safety management systems in operations. This activity is strengthening our alignment across several eligible activities.

These activities are supported by centralized digital tools and platforms, which enhance traceability and inform decision-making. By involving internal stakeholders throughout the process, we are fostering the sustainable integration of sustainability into our operations.

Each initiative follows a structured rollout:

- > Pilot projects at production sites or with suppliers
- > Assessment and scaling up based on maturity
- > Company-wide implementation aligned with our sustainability governance

Our goal is to empower customers with sustainable solutions that integrate into their own roadmaps – building resilience through collaboration. We are prioritizing alignment in newly launched and in-development products and solutions.

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Technical Screening Criteria	Environmental Objective	Electrolux Professional's interpretation of the criteria	Assessment of Electrolux Professional Group's alignment	Alignment status
Substantial Contribution	Transition to a circular economy	Alignment on Eco-label criteria where applicable, or eight sub-criteria based on circular design principles.	Electrolux Professional Group demonstrates alignment with EU Eco-label criteria where applicable, as well as several of the key principles of circular design, including designing products for long lifetimes, repair and guarantee, and reuse and remanufacturing. We also provide customers with information on the environmental benefits of our products and comply with the WEEE Directive 2012/19/EU. We have identified key actions to increase alignment with other key circular design principles (refer to the pollution section).	Partial
Do No Significant Harm	Climate change mitigation	Products with refrigerants comply with GWP performance as set out in Regulation (EU) No 517/2014. Products do not contain Sulfur hexafluoride (SF6), and where applicable, products do not score lower than the third significantly populated class of energy efficiency, in accordance with Regulation (EU) 2017/1369.	None of the products manufactured by Electrolux Professional Group have sulphur hexafluoride (SF6). A significant part of our products use refrigerants with GWPs lower than 150, and we are conducting feasibility studies to upgrade remaining products with GWPs higher than 150. An assessment of the energy class of products in accordance with Directive (EU) 2017/1369 was carried out this year. Products falling within the scope of this regulation have been clearly identified and labelled.	Partial
	Climate change adaptation	Screening of physical climate risks. Where the activity is assessed as being at risk, a climate scenario analysis should be performed. Assessment of adaptation solutions that can reduce the identified physical climate risk.	In accordance with the TCFD guidance, a climate-related risk and opportunity assessment was performed in 2022. The results were presented in the 2023 Annual and Sustainability Report. Asian sites are more susceptible to physical risks. The integration of climate risks and impacts related to the activities of our production sites is underway. It includes analysis by site, training QHSE engineers on the topic of climate change adaptation, including aspects related to impacts on nature, sharing best practices, and standardising the approach to ensure the effectiveness of the preparedness plan. These activities were initiated in 2025 and will continue, with priority given to the most exposed sites and suppliers.	Partial
	Sustainable use and protection of water and marine resources	The environmental degradation risks related to preserving water quality and avoiding water stress have to be identified and addressed with the aim of achieving a good water status and good ecological assessment.	A TNFD (Taskforce on Nature-related Financial Disclosures) assessment was carried out covering 13 production sites. The results confirm that Electrolux Professional Group has a low impact on water at the different production sites due to the nature of the company's activity.  Identification of production sites in areas of high-water stress is being done by combining two assessment tools: Aqueduct Water Risk Atlas and the WWF Water Risk Filter. The results will be reported and analyzed in accordance with the requirements of ESRs E3, CSRD. Local action plans will be established over the coming years. A target to reduce annual water consumption in high-water-stress areas by %% has been introduced and is currently being monitored.	Partial
	Pollution prevention and control	The company's interpretation of this criteria is that for all the substances explicitly specified in APPENDIX C of the Annex, it is forbidden for the Group to manufacture or place the substances on the market, in order to meet the requirements of the criterion.	All components and materials used are compliant with the RoHS Directive (Restriction of Hazardous Substances). This means they do not contain any toxic substance prohibited under, or, if permissible, do not exceed certain levels set out in, the RoHS Directive (2011/65/ EU). We also meet the requirements of WEEE, the Waste Electrical and Electronic Equipment Directive (2012/19/EU). As most of our products are designed for easy disassembly, conform with restrictions on hazardous and toxic materials, and mainly contain recyclable materials, many materials within our products (generally between 85-95%) can be recovered and used in new material loops. We are working to increase transparency and alignment on the non-presence of restricted materials that we publish under the Restricted material list available to all our suppliers. Candidate list substances and PFAS are included in the assessment and covered in the action plan.	Partial
	Protection and restoration of biodiversity and ecosystem	An Environmental Impact Assessment (EIA) or screening 195 has been completed in accordance with Directive 2011/92/EU.	Our interpretation of the criteria regarding Directive 2011/92/EU on the assessment of the effects of certain public and private projects on the environment, is that it does not apply to us since the criteria require an EIA (Environmental Impact Assessment) according to the EIA Directive. This Directive does not apply to our industry. Through our environmental management system, we minimize our operational impact on the environment by continuously identifying and mitigating environmental risks.  The TNFD assessment shows that none of the 13 manufacturing sites are located in a Key Biodiversity Area. The European Environmental Agency and the World Database on Protected areas have been used to conduct the assessment.	Yes

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Technical Screening Criteria	Environmental Objective	Electrolux Professional's interpretation of the criteria	Assessment of Electrolux Professional Group's alignment	Alignment status
Minimum Safeguards		The minimum safeguard refers to the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organization on Fundamental Principles and Rights at Work and the International Bill of Human Rights.	Electrolux Professional Group has embedded responsible business conduct into its policies and management systems (UNGP and OECD responsible business conduct due diligence). The company performed human rights due diligence to identify and assess actual or potential adverse impacts on its operations, and supply chain. It identified the potential salient human rights issues in its upstream value chain. The human rights' due diligence work is presented on page 121, our approach to human rights due diligence, and the actions taken to avoid and address adverse impacts. In 2025, we continued the ESG self-assessment questionnaire campaign, expanding its scope to a total of 61 suppliers. The questionnaire incorporates the HRDD KPIs developed as part of the Salient Human Rights Impact Assessment conducted in 2024. A clear governance process has been established to ensure compliance with the Company's highest standards, as defined in the Electrolux Professional Code of Conduct	Partial

Electrolux Professional Group reports 0% alignment with EU-Taxonomy for 2024. A conclusion to the company's strategy regarding alignment and key actions to be priorities, is planned to be an internal outcome in 2025.

## Summary

### Financial year 2025

KPI	Total (SEKm)	Proportion of Taxonomy-eligible activities (%)	Taxonomy-aligned activities (SEKm)	Proportion of Taxonomy-aligned activities (%)	Breakdown by environmental objectives of Taxonomy-aligned activities						Proportion of enabling activities (%)	Proportion of transitional activities (%)	Not assessed activities considered non-material* (%)	Taxonomy-aligned activities in previous financial year (N-1) (SEKm)
					Climate change mitigation (%)	Climate change adaptation (%)	Water (%)	Circular economy (%)	Pollution (%)	Biodiversity (%)				
Turnover	12,169	88%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0
CapEx	460	98%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0
OpEx	651	100%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0

## Proportion of turnover from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown)

### Reported KPI (Turnover) Financial year 2025

Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible Turnover) (%)	Taxonomy-aligned KPI (monetary value of Turnover) (SEKm)	Taxonomy-aligned KPI (Proportion of Taxonomy aligned Turnover) (%)	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible (%)	
					Climate change mitigation (%)	Climate change adaptation (%)	Water (%)	Circular economy (%)	Pollution (%)	Biodiversity (%)				
Manufacture of electrical and electronic equipment	CE 1.2	70%	0	0%	0%	0%	0%	0%	0%	0%	0%	-	-	0%
Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	2%	0	0%	0%	0%	0%	0%	0%	0%	0%	-	-	0%
Sale of spare parts	CE 5.2	16%	0	0%	0%	0%	0%	0%	0%	0%	0%	-	-	0%
<b>Sum of alignment per objective</b>														
<b>Total KPI (Turnover)</b>		<b>88%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

\* Electrolux Professional Group has assessed the Taxonomy eligibility of all its economic activities. Activities identified as non-eligible are still evaluated. As a result, the Group does not disclose any non-assessed activities as non-material, since all activities have been subject to eligibility assessment.

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## Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown)

Reported KPI (CapEx) Financial year 2025		Environmental objective of Taxonomy aligned activities											
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible CapEx) (%)	Taxonomy-aligned KPI (monetary value of CapEx) (SEKm)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned CapEx) (%)	Climate change mitigation (%)	Climate change adaptation (%)	Water (%)	Circular economy (%)	Pollution (%)	Biodiversity (%)	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible (%)
Manufacture of electrical and electronic equipment	CE 1.2	75%	0	0%	0%	0%	0%	0%	0%	0%	-	-	0%
Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	1%	0	0%	0%	0%	0%	0%	0%	0%	-	-	0%
Acquisition and ownership of buildings	CCM 7.7	11%	0	0%	0%	0%	0%	0%	0%	0%	-	-	0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	11%	0	0%	0%	0%	0%	0%	0%	0%	-	T	0%
<b>Sum of alignment per objective</b>													
<b>Total KPI (CapEx)</b>		98%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

## Proportion of OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N) (activity breakdown)

Reported KPI (OpEx) Financial year 2025		Environmental objective of Taxonomy-aligned activities											
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible OpEx) (%)	Taxonomy-aligned KPI (monetary value of OpEx) (SEKm)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned OpEx) (%)	Climate change mitigation (%)	Climate change adaptation (%)	Water (%)	Circular economy (%)	Pollution (%)	Biodiversity (%)	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible (%)
Manufacture of electrical and electronic equipment	CE 1.2	100%	0	0%	0%	0%	0%	0%	0%	0%	-	-	0%
Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	0%	0	0%	0%	0%	0%	0%	0%	0%	-	-	0%
<b>Sum of alignment per objective</b>													
<b>Total KPI (OpEx)</b>		100%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

# S Social information

People are central to our success and sustainability journey. We strive to create a safe, inclusive, and engaging workplace where all employees can thrive. This section highlights our efforts to improve health and safety, foster diversity and inclusion, and uphold human rights both within our operations and throughout our value chain. We are dedicated to supporting our employees' development, ensuring fair working conditions, and making a positive impact in the communities where we operate.



Maintained a low Lost Time Injury Rate (LTIR) in 2025, reflecting strong health and safety performance.

**72%** employee satisfaction in the Employee Engagement Survey, with 91% participation.

Continued focus on diversity and inclusion, with

**27%**

women in managerial positions.



Stronger supplier dialogue for better health, safety, and labor conditions.

<b>S1</b> Own workforce	<b>121</b>
<b>S2</b> Workers in the value chain	<b>130</b>
<b>S3</b> Affected communities	<b>133</b>

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# S1 Own workforce

## IMPACT RISK AND OPPORTUNITY MANAGEMENT

### S1-1 Policies related to Own workforce

The following principles, commitments, and policies apply to all employees within the Electrolux Professional Group's own workforce. In setting these policies, the Group takes into account the interests and expectations of its employees and their representatives, including through established information, consultation, and social dialogue mechanisms.

The policies are communicated internally and made accessible to employees and relevant internal stakeholders through the appropriate corporate channels, to support awareness and effective implementation.

#### Human rights commitments

Electrolux Professional Group's commitment to human rights forms the foundation of our approach to managing social impacts, risks, and opportunities across our operations and value chain. As a signatory to the UN Global Compact, we uphold its ten principles covering human rights, labor, the environment, and anti-corruption. Our governance and operating practices are guided by the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the ILO Core Labour Standards, which collectively underpin our efforts to identify, prevent, and remediate negative impacts on people.




#### Group Statement on Slavery and Human Trafficking

These commitments are reinforced and operationalized through our Group Statement on Slavery and Human Trafficking (2024), which outlines our zero-tolerance stance on modern slavery, forced labor, servitude, debt bondage, trafficking in human beings, and child labor. The Statement applies to all Electrolux Professional Group entities globally and extends to suppliers through the Group's Due Diligence framework. It describes our governance structure, senior-level accountability, risk assessment processes, and expectations for compliance with relevant legislation such as the UK Modern Slavery Act and comparable national laws.

The Statement also explains how we consider the interests of employees, temporary workers, contractors, suppliers, and affected stakeholders when assessing risks and designing controls. It is communicated through our public website, Code of Conduct training, and supplier onboarding and engagement processes. Together with the Code of Conduct, the Workplace Directive and People Policy, the Modern Slavery Statement demonstrates how the Group pro-

### Impacts, risks and opportunities related to Own workforce

Impacts, risks and opportunities related to Own workforce	Value chain location
<p> <b>Risk:</b> Freedom of association and human rights risk  <b>Time horizon:</b>   </p>	 Own operations
<p> <b>Actual negative impact:</b> Diversity and Inclusion challenges  <b>Time horizon:</b>   </p>	 Own operations
<p> <b>Risk:</b> Pay gap risk  <b>Time horizon:</b>   </p>	 Own operations
<p> <b>Opportunity:</b> Promote employee wellbeing and employment opportunities via good working conditions  <b>Time horizon:</b>   </p>	 Own operations
<p> <b>Opportunity:</b> Competence development and training opportunities  <b>Time horizon:</b>   </p>	 Own operations

 Short term  Medium term  Long term

protects workforce rights, ensures transparency, and drives continuous improvement in labor conditions across operations and the supply chain.

#### Code of Conduct

The Code of Conduct is a foundational document that sets clear expectations for ethical behavior, integrity, and compliance with laws and regulations across Electrolux Professional Group. It addresses social impacts, risks, and opportunities by establishing standards for respect, fairness, and accountability in all interactions.

The Code explicitly prohibits discrimination, harassment, child and forced labor, and any form of retaliation, thereby supporting a safe, inclusive, and equitable workplace. It reinforces the Group's commitment to human rights, freedom of association, and fair treatment, and requires all employees to report potential violations or concerns.

The Code requires employees to report concerns in good faith through established grievance channels that are covered by a strict non-retaliation policy. The Code is approved by Group Management, communicated through multiple channels, integrated into mandatory training and forms the basis for all other workforce policies. Find out about the E1-2 Policies related to Climate change on page 97 for more information on the Group Environmental Policy and the Group Workplace Directive covering environmental management

#### Group People Policy

The Group People Policy establishes the overarching framework for how we treat employees across all geographies and employment categories, including temporary workers, contractors, interns and trainees. It defines expectations on dignity and respect, diversity and inclusion, equal employment opportunity, safe and healthy workplaces, fair people processes, and development opportunities.

The policy aims to create a respectful, inclusive, and sustainable work environment where employees can perform, grow, and contribute to the long-term success of the company.

Further, the policy reinforces the Group's human rights commitments and aligns with the Code of Conduct and Workplace Directive, which detail requirements related to non-discrimination, harassment prevention, workplace safety, and labor rights. It supports the elimination of discrimination by mandating equal treatment, merit-based employment decisions, and zero tolerance for harassment, while promoting employee wellbeing, engagement, and development. Although detailed remedy mechanisms are provided through the Workplace Directive and Code of Conduct, the People Policy requires concerns to be addressed through established HR and management channels.

Accountability for governance lies with the CHRO as Functional Policy Owner and the Group Industrial Relations as Policy Holder, while all managers are responsible for implementing and safeguarding the policy within their teams. It is communicated through

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the Group policy framework, integrated into HR processes and local procedures, and supported by related directives on recruitment, compensation, performance, and smart working.

The policy contributes to social sustainability and regulatory compliance by upholding international labor standards, promoting equal opportunities, and supporting safe and healthy workplaces. While specific operational requirements, such as occupational safety procedures, anti-harassment actions, workplace adjustments, and supplier-related human rights protections, are set out in complementary directives, the People Policy provides the strategic framework for managing people-related risks and ensuring consistent treatment of employees across the Group.

In setting the policy, Electrolux Professional Group considers the interests of key stakeholders, including employees and workers' representatives, through formal social-dialogue structures, Board-level employee representation, and insights from the annual employee-engagement survey. These perspectives inform priorities on health and safety, diversity, well-being and working conditions. The policy is communicated internally to employees and managers responsible for implementation.

#### Group Workplace Directive

The Group Workplace Directive sets the minimum standards for working conditions across all Electrolux Professional operations. It establishes requirements on working hours, compensation, freedom of association and collective bargaining, occupational health and safety, and non-discrimination. The Directive explicitly prohibits child labor, forced or involuntary labor, trafficked labor, and all forms of harassment or abuse, and ensures equal treatment in recruitment, employment conditions, and workplace behavior. Discrimination based on gender, age, religion, race, social background, disability, pregnancy, ethnic or national origin, union membership, political affiliation, or sexual orientation is not permitted.

The Directive operationalizes the commitments set out in the Electrolux Professional Code of Conduct, aligned with international human rights and labor standards. It requires regular risk assessments, mandatory training on health and safety, non-discrimination and harassment prevention, and the provision of reasonable accommodation for workers with disabilities. Workers have access to confidential, including anonymous, reporting channels, supported by grievance and disciplinary procedures, with a strict non-retaliation principle and measures to provide or enable remedy. Read more on the EI-Policies related to climate change for MDR-P.

#### Group Recruitment Directive

The Group Recruitment Directive ensures a transparent and inclusive recruitment process, with a focus on equal opportunity and internal mobility. By embedding diversity and inclusion in recruitment practices and requiring fair job posting and candidate feedback, the directive addresses discrimination and inclusion challenges, and supports the mitigation of pay gaps and career development risks.

#### Group Compensation Directive

The Group Compensation Directive defines the principles for fair, equitable, and market-aligned compensation for all Electrolux Professional employees worldwide. It ensures that pay is based on performance, role scope, and market benchmarks, and prohibits unjustified differences linked to gender, ethnicity, or other non work related factors, thereby supporting the Group's commitments to equal pay and non discrimination.

The directive applies to all employment categories unless otherwise dictated by local law or collective agreements. Governance is led by the CHRO and the Director Group Total Rewards, while people leaders and HR partners are responsible for consistent implementation through annual salary reviews, promotion-related adjustments, and application of salary ranges. Compensation decisions must follow clear, transparent processes supported by external market data and HR guidance.

Although broader human rights, grievance mechanisms and diversity requirements are addressed in the People Policy and Workplace Directive, the Compensation Directive provides the core framework for monitoring and correcting pay disparities and ensuring compliant, well-governed reward practices across the Group.

#### Group Smart Working Directive

The Group Smart Working Directive defines the principles for remote and flexible work at Electrolux Professional, setting expectations for eligibility, performance, communication, confidentiality and maintaining a safe work environment when working outside company premises. Its purpose is to support employee wellbeing and work-life balance while ensuring business continuity, productivity and compliance with applicable labor, health and safety, and data protection requirements.

The directive applies to employees eligible for smart working based on role and local conditions. Governance is led by Group HR and functional owners, with people leaders responsible for agreeing and managing individual smart working arrangements in line with business needs. The directive aligns with the Group People Policy and Workplace Directive, which provide the broader commitments on human rights, non-discrimination, safe working conditions, and grievance mechanisms.

#### Group Pension and Other Benefits Directive

The Group Pension and Other Benefits Directive governs the design, approval, and periodic review of pension, disability, death, and medical benefit plans across all Electrolux Professional entities. Its purpose is to ensure that benefit offerings are competitive, compliant with local legislation and collective agreements, and responsibly governed to safeguard both employee wellbeing and the Group's financial exposure.

Governance responsibilities lie with the CHRO and the Director Group Total Rewards, supported by the Group Finance Governance Board and local HR. The directive requires regular market comparisons and structured plan reviews, including consideration of the treatment of disabled employees in insurance procurement, thereby

addressing key MDR-P expectations for fair and responsible benefit management.

While not a broad human rights or anti-discrimination policy, the directive complements the People Policy and Workplace Directive by ensuring transparent, well-governed benefit provision and clear communication through HR country managers and local management. It supports economic security and decent working conditions but relies on other Group policies for grievance channels, equal treatment provisions, and wider labor-rights commitments.

#### S1-2 Processes for engaging with workforces

Electrolux Professional Group actively engages with our workforce and employee representatives through structured processes. We engage in collective bargaining and structured social dialogue, including through the Group's European Works Council (EWC) agreement. Regular HR assessments and collaboration with employee representatives provide valuable insights into workforce perspectives and reinforce our commitment to human rights across operations. We engage with vulnerable and marginalized employees through inclusive hiring, adapted workstations, and psychological support, where applicable. Workforce data and stakeholder dialogue help identify gaps and guide improvements.

We engage our workforce through annual employee surveys, development talks, and structured stakeholder dialogue. Feedback from these channels is used to shape decisions, manage workforce impacts, and inform action plans, HR system improvements, equity initiatives, and targeted training for people leaders. In Europe, this includes formal collaboration via the European Works Council (EWC) agreement and local works councils, which are active in specific countries where legally established.

Human Resources is responsible for engaging with the workforce. The CHRO is accountable for ensuring these engagement activities take place and that their outcomes are reflected in the Group's strategic and operational decisions.

HR is responsible for designing and managing the Employee Engagement Survey (EES), development processes, dialogue mechanisms, and other feedback channels. HR consolidates results, supports managers in follow-up actions, and ensures that insights from engagement activities are incorporated into Group-level decision-making and sustainability reporting.

#### People development

All employees take part in regular development activities together with their manager, supported by the 'Development Talks' digital portal, which helps guide their development journey and facilitates structured feedback. This process applies to 100% of non-production employees and, in some countries, also includes production workers. Key people-development initiatives prioritized in 2025 include: programs such as the 'Leaders at Electrolux Professional Group' program, Unconscious Bias workshops, and other leadership courses organized locally. The initiatives aim to support leaders in adapting to new ways of working, thereby mitigating negative impacts.

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The Global employee-driven learning process, new learning management system, and Gig Opportunity Program, are designed and implemented to make learning and development more accessible to everyone.

#### Employee Engagement Survey (EES)

The Annual Employee Engagement Survey (EES) monitors the workplace climate across the entire organization. This survey, which covers the entire Group population, measures various KPIs including employee satisfaction and the high-performance organization index. The EES provides comprehensive feedback to leaders, helping identify areas for improvement and fostering better leadership practices. All teams are encouraged to hold EES workshops to discuss the results, identify improvement areas, and define action plans. Along with other data sources, the survey helps assess potential negative impacts on our workforce, guiding responsive actions. It provides indicative information on harassment, leading to prompt and effective action to address and mitigate such issues.

Based on insights from the EES and other tools, we develop targeted actions to ensure appropriate corrective and preventive measures are taken at the correct organizational level. The EES framework helps implement actions and monitor their effectiveness, complemented by other reporting mechanisms to ensure accountability and transparency.

#### Resource allocation for engagement

Employee engagement is supported through dedicated human and financial resources allocated at both Group and local levels. This includes centrally funded resources for the annual Employee Engagement Survey, analysis and follow-up actions, as well as dedicated HR and people leader time for team-level engagement activities, dialogue sessions, and implementation of action plans. In addition to existing HR and people leader resources, the Group strengthened its employee engagement capabilities with the appointment of a Vice President Culture & Development, effective August 2025. This role provides dedicated senior leadership for employee engagement, culture, development, and follow-up actions arising from engagement activities, supported by central and local HR resources and related budget allocations.

#### S1-3 Process to remediate negative impacts and channels for own workforce to raise concerns

We have established clear channels for employees to raise concerns or report potential violations of the Code of Conduct. Employees can discuss issues with their immediate manager or escalate the matter to another manager, HR, Legal, Internal Audit, a relevant Policy Holder, Local, Unit, or Group Management. Alternatively, employees can report their concerns anonymously through EthicsPoint, a secure third-party hotline platform.

The EthicsPoint platform provides a confidential way for employees to report potential violations or ethical misconduct when they are uncomfortable using regular channels. Reports can be

submitted at any time and from any location through an online form hosted by an independent third-party provider, and each submission is reviewed to assess whether the impacts are material. When negative impacts on our own workforce are identified, Electrolux Professional Group conducts remediation through case investigation, root-cause analysis, and the implementation of corrective and preventive actions, with oversight from HR and management. Follow-up monitoring is performed to ensure that the remedy has been appropriately implemented. Read more on our whistleblowing platform in the Business conduct section on page 136.

#### S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

**Process for identifying and acting on negative workforce impacts**  
Electrolux Professional Group identifies and responds to actual and potential negative impacts on its workforce through a structured process centered around the annual Employee Engagement Survey (EES), complemented by continuous monitoring tools, grievance channels, dialogue with labor unions, and local management feedback. The EES functions as a key mechanism for capturing employee experiences, emerging concerns, and cultural or operational risks across our sites.

Insights from the EES and other engagement channels inform our assessment of the severity and likelihood of potential negative impacts, enabling us to understand root causes and determine appropriate, proportionate actions. HR, people leaders and local leadership teams jointly develop corrective and preventive measures, such as targeted interventions, leadership actions, workplace adjustments, or improvements to people processes, to address identified issues.

Follow-up is embedded in the process. The EES provides a structured framework for tracking progress, evaluating the effectiveness of actions, and ensuring accountability at all organizational levels. These findings are integrated into ongoing people-management routines and reported through internal governance and sustainability reporting channels, ensuring transparency and continuous improvement in how we protect and support our workforce.

EES operates on an annual cycle, starting in October and ending in September, with actions planned and monitored continuously during the intervening year. The expected outcomes include continuous improvement in the High Performance Index, progress in priority areas identified each year (e.g., renewal, cross-collaboration, and people development from EES 2025), and moving closer to or surpassing external benchmarks of top-performing companies (top 25 percentile). This contributes directly to our policy objectives to foster engagement, wellbeing, and inclusive leadership. During the reporting year, the employee participation rate was 91%, with satisfaction rising from 71% in 2024 to 72% in 2025.

#### Strengthening ethical conduct, labor rights, and whistleblowing protection

We maintain open and transparent dialogue with employees and their representatives and ensure that all workers have access to confidential and anonymous reporting channels through EthicsPoint. A strict non-retaliation policy protects whistleblowers, and all reported cases are investigated with corrective measures implemented promptly. Local compliance audits are conducted regularly, and any identified breaches trigger remediation overseen by the Code of Conduct Steering Committee. To prevent negative impacts related to restricted unionisation or limitations to collective bargaining, we integrate labor-rights indicators into global HR systems and provide targeted training for managers on human-rights responsibilities. These mechanisms collectively strengthen our ability to identify risks early and act on them effectively. Regular audits and case investigations were conducted during the reporting year, and corrective actions were implemented where necessary. These actions are ongoing and integral to daily operations.

#### Promoting inclusion, equal treatment and a respectful workplace culture

We measure leadership behaviors through several leadership Indices including the Inclusive Leadership Index in our Employee Engagement Survey. We also measure observed or perceived discrimination in the Employee Engagement Survey. Based on the outcome we work proactively with behaviors in locations where such observations have been made. We deliver e-learning on Diversity, Equity and Inclusion, unconscious bias workshops, cultural competency training, and specialized training for hiring managers and recruiters on inclusive language.

Our actions to strengthen gender diversity and inclusion also include more inclusive recruitment and communication practices. When recruiting new employees, we aim to attract a diverse talent pool, and we have therefore implemented gender-neutral job advertisements to ensure that language and imagery do not perpetuate stereotypes or bias. We also apply gender-balanced communication practices internally and externally to ensure that all voices are represented in our company messaging. In addition, diversity is prioritized in our final candidate pool selection process, where we actively seek candidates from under-represented groups, not only in gender but also in race, ethnicity, age, ability, and background, to ensure a more inclusive and equitable hiring process across the organization. We reinforce inclusion through initiatives such as International Inclusion Day and local programs like the Women's Leadership Forum in the US and in Italy cooking workshops for people with disabilities.

To further mitigate risks, we are expanding unconscious bias training to all people leaders globally and introducing structured mentoring programs to accelerate female leadership development. By taking all these actions, we aim to reduce discrimination risks and strengthen a culture of inclusion across the organization. During the reporting year our gender diversity increased from 28% to 29%

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for sites where we have implemented our actions. These actions are ongoing, with annual EES cycles informing updates. Gender diversity continues to be monitored monthly, and local inclusion initiatives have expanded. Unconscious-bias training is being scaled globally.

#### Ensuring fair pay, development opportunities and internal mobility

To address pay gaps, we benchmark salary structures annually against market data and ensure minimum levels exceed living wages in all operating countries. We monitor economic conditions and industry standards to maintain fairness and competitiveness. The aggregated gender pay gap increased from 12% in 2024 to 15% in the reporting year. This indicates a widening disparity rather than progress, and the Group has therefore intensified its focus on monitoring pay outcomes, strengthening analytical reviews, and identifying targeted actions to address the underlying drivers of the gap.

To enhance skills development, we conduct structured Development Talks for all employees, supported by a digital portal that enables goal alignment, feedback, and discussion of challenges and priorities. Participation in Development Talks decreased from 72% in 2024 to 57% in 2025, representing negative progress. In response, additional follow-up actions have been initiated,

Our Group Recruitment Directive stipulates that all vacant positions shall be posted internally to enable equal opportunities to apply. We implement targeted programs such as "Sales Upskilling", "Commercial Excellence", and AI upskilling. We are scaling AI adoption training across all business areas and introducing career pathways for production employees to strengthen internal mobility.

#### Supporting employee wellbeing and work-life balance

To reduce risks related to workplace culture and wellbeing, we offer flexible work arrangements for roles that can be performed remotely, allowing employees to choose where they work for part of their time we encourage the use of parental leave and holidays. All employees are entitled to family-related leave, and we support disconnecting outside working hours. We embed wellbeing initiatives in our Employee Engagement Survey and complement them with local programs addressing ergonomics, stress management, mental health and higher EES wellbeing scores. This is an ongoing activity yearly EES evaluation.

#### Protecting health and safety through governance and prevention systems

To mitigate health and safety risks, we operate a structured governance model supported by a dedicated Health and safety (H&S) community that meets regularly with site managers to review performance, share best practices, and align corrective actions. All accidents undergo root-cause analysis followed by action plans, and insights are shared across sites. Our largest plants are certified to ISO 45001, and we are progressively extending certification. The Production System audits improvement actions by highlighting strengths and gaps across health and safety practices. We also develop methodologies and predictive analytics to identify unsafe

conditions before incidents occur. Through this action, we reduced the number of work-related lost-time injuries from 20 in the prior year to 10 in the reporting year, reflecting improvement in incident frequency and severity. This reduction indicates stronger implementation of preventive and corrective measures and supports our long-term objective of an LTIR of 0.5 by 2030. We have a monthly meeting for risk management and progress.

#### Building long-term capabilities and leadership excellence

We contribute to long-term employability and positive workforce outcomes through strong investment in leadership and capability development. Programs such as Leadership Boost, Sales Excellence, and AI Upskilling strengthen management capability and future-oriented skills. Sustainability competencies are integrated into our learning curriculum to prepare employees for the transition to a circular economy. Structured development programs, and targeted leadership investments reduce risks linked to capability gaps, disengagement, and uneven development opportunities while supporting our strategic workforce needs. This action is ongoing, with multi-year expansion in digital and sustainability skills.

#### Delivering positive impacts for our workforce

Beyond risk mitigation, we pursue initiatives aimed at creating positive, lasting impacts for our workforce. These include global employment opportunities, expanded internal mobility, and strong leadership practices reflected in high leadership-trust scores in the EES. By strengthening inclusion, wellbeing, capability, and leadership quality, we enhance employee experience, reduce turnover risks, and contribute to broader societal value.

#### Tracking effectiveness through monitoring, feedback, and governance oversight

Effectiveness is tracked through the EES, which provides structured follow-up mechanisms and requires action plans at team and organizational levels. We monitor diversity and mobility metrics, gender-balance targets, pay-equity outcomes, learning and development participation, health-and-safety KPIs, and compliance indicators. Progress is reviewed by senior management and integrated into internal governance and sustainability reporting. This enables continuous improvement and ensures transparency in how actions support our commitments to human rights, labor rights, and responsible workforce management

#### Current and Future financial resources

Electrolux Professional Group currently allocates financial resources for workforce-related action plans through existing operating expenditures, and these are part of the day-to-day business. The future resources are not set but will continue to be managed as part of the day-to-day business.

### SI-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

#### Employee Engagement Survey

The Employee Engagement Survey is Electrolux Professional Group's primary way of assessing and monitoring its progress in all areas related to leadership, wellbeing, inclusion, discrimination, workload, and development, allowing the company to identify and act on negative impacts early. In this way, the EES directly supports the management of material workforce impacts, risks, and opportunities including psychosocial risks, leadership effectiveness, capability gaps, and employee retention. We integrates the perspectives of its own workforce and workers' representatives into the process of setting workforce-related targets through structured social-dialogue mechanisms and employee-engagement processes. Employee representatives from Swedish unions (PTK, LO, Unionen) sit on the Board of Directors, ensuring employee perspectives are included in strategic decision-making and oversight of workforce priorities.

Our goal is to improve and maintain performance above average, though not set numerical targets, benchmarking against the top 25% of high performing companies. This approach ensures that we consistently strive for excellence and align with best practices in the industry. Since this aspiration is not a quantitative target, we do not have time-bound outcomes, target-setting methodologies, or measurable expected results associated with it.

#### Health and safety

Electrolux Professional Group has set time-bound absolute targets related to the health and safety of our employees by measuring the loss time injury rate. We have a long-term target of 0.5 LTIR by 2030 and a near-term target of 1 by 2026 for our operations. The targets are set by the Sustainability Board based on performance analysis and external benchmarking against competitors, including a review of their published sustainability reports. The targets are informed by site-level safety committees, ISO 45001 processes and local management reviews.

In 2025, we have achieved a 1.59 LTIR showing an improvement trend initiated in 2020, with an overall 73.5% reduction compared to the baseline. The improvement was made possible by the implementation of corrective measures. The accident analysis process was further strengthened by enhancing the depth of root cause analysis through the consolidation of analysis and reporting systems and the definition of more effective corrective actions. At the same time, preventive initiatives actively involved all organizational levels in risk identification, including through the systematic observation of near misses, unsafe acts, and potentially hazardous conditions. The integration of these actions has contributed to reinforcing a corporate culture focused on prevention and continuous improvement of health and safety performance, in line with the long-term objective of zero incidents.

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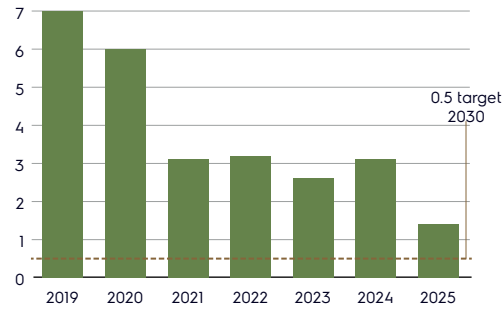
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### Lost Time Injury Rate



\* Before 2025, the LTIR had been calculated according to the 200,000 working hours standard, 2025 onwards LTIR figures have been converted to the standard based on 1,000,000 working hours to align with ESRS.

### Diversity & inclusion

We have a 2030 absolute target for greater gender balance of at least 40% women in people leadership positions across the Group, with a baseline of 2023. The target is set by the Board of Directors and the Sustainability Board, and is based on benchmarking against world-class manufacturing companies, where a 40% leadership representation of women is considered industry best practice. Diversity and inclusion targets draw on feedback from training programs, leadership forums, and HR-led consultations. Our progress is evaluated through HR dashboards, People Pro, recruitment analytics, and inclusion indicators from the Employee Engagement Survey.

In 2025, we have achieved 27% for the female people leader ratio including recent acquisitions, and approximately 29% when acquisitions are excluded. We use the results to identify where progress is slower than expected and adjust our actions accordingly. Insights from the annual review have led us to strengthen inclusive recruitment practices and increase support for internal mobility and leadership-pipeline development, helping ensure our actions better support the target. This underscores the importance of accelerating our efforts to ensure gender parity within our leadership. A streamlining and cost-saving program launched in September 2025, which adjusted organizational structure and competencies across countries and changes related to acquisitions and integration activities (e.g., TOSEI and Adventys in 2024), impacted comparability in leadership-diversity and workforce KPIs

### METRICS

#### SI-6 Characteristics of the company's employees

As per December 31, 2025, Electrolux Professional Group had 4,257 employees in 31 countries, including 14 production sites.

**Methodology:** Employee data is compiled based on individuals in a direct employment relationship with the company and is reported as headcount at the end of the reporting period, using information extracted from the Group HR system and validated by local HR managers to ensure completeness and accuracy. All data in this section is per December 31, 2025 and unless otherwise stated, employees from acquired companies until that date, are included. Employee numbers disclosed corresponds to the data presented in Note 26 of the Consolidated Financial Statements.

#### SI-6: Employee headcount by gender

Gender	Number of employees (headcount)
Male	2,895
Female	1,361
Other*	1
<b>Total employees</b>	<b>4,257</b>

\* Gender not disclosed

#### SI-6: Employee headcount by country (for countries with ≥50 empl. representing ≥10% total empl.)

Country	Number of employees (headcount)
France	427
Italy	1,105
Sweden	592
USA	584
Other	1,549

#### SI-6: Employees by contract type, broken down by region

Metric	Number of employees	Number of permanent employees	Number of temporary employees	Number of non-guaranteed hours employees
Global	4,257	4,182	75	0

#### SI-6: Employees by contract type, broken down by region, full-time and part-time

Metric	Number of full-time employees	Number of part-time employees
Global	4,061	196

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**SI-6: Employees by contract type, broken down by gender**

2025	Female	Male	Other	Not disclosed	Total
Number of employees	1,361	2,895	1	0	4,257
Number of permanent employees	1,340	2,842	0	0	4,182
Number of temporary employees	21	53	1	0	75
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees	1,194	2,866	1	0	4,061
Number of part-time employees	167	29	0	0	196

**SI-6: Employee turnover**

**Methodology:** Employees who left the company includes all employees whose employment ended during the reporting year due to voluntary resignation, dismissal, retirement, death in service, or expiry of a fixed-term contract. Internal transfers and temporary absences where the employment relationship continues are excluded.

Metric	2025	2024
Employee turnover rate, %	12.3	10.0
Employees who left the company during the reporting period	526	419

In 2025, the employee turnover rate increased by 2.3% compared with 2024. The rise is primarily due to the Leaner EPRO layoff program implemented in Q4 2025, which resulted in a one-off increase in involuntary exits and therefore a higher number of employees leaving the company compared with the previous year.

**SI-7 Characteristics of non-employee workers in the company's own workforce**

**Methodology:** Non-employees include apprentices, interns, PhD students, contractors, consultants, and workers supplied through third-party agencies (NACE N78). Apprentices are classified as non-employees for consistency across countries.

Non-employee figures are reported as headcount at the end of the reporting period. Significant fluctuations (e.g., seasonal or project-based changes) are explained when relevant.

Electrolux Professional Group does not use estimates for non-employee data; all figures derive from HR system records and manager validation. Non-employee data is not validated by any external body except the assurance provider.

**SI-7: Non-employees**

Metric	2025	2024
Number of non-employee workers	578	1,021

The non-employee workforce reduced by 443 workers. This significant reduction is not due to an operational downsizing, but is primarily explained by a change in calculation methodology. In 2025, the scope was refined to include only full-time, white-collar, non-employee workers, whereas the 2024 figure reflected a broader and more diverse population. As a result, the year-on-year decrease reflects a methodological change rather than a structural reduction.

**SI-8 - Collective bargaining coverage and social dialogue**

**Collective bargaining coverage and social dialogue**

The collective bargaining agreements cover 60% of our employees. There are several collective bargaining agreements in the European Economic Area (EEA). In France, Italy, and Sweden, which are our largest countries in term of employees, 100% of our employees have workplace representation (EEA).

**SI-8: Collective bargaining coverage - EEA (for countries with ≥50 empl. representing ≥10% total empl.)**

Country	0-19%	20-39%	40-59%	60-79%	80-100%
France					100
Italy					100
Sweden					100

**SI-8: Social dialogue - Workplace representation (EEA only) (for countries with ≥50 empl. representing ≥10% total empl)**

Country	0-19%	20-39%	40-59%	60-79%	80-100%
France					100
Italy					100
Sweden					100

**SI-9 - Diversity metrics**

**Diversity by gender in people leader**

**Methodology:** People leader are who are a line manager with people reporting to.

In 2025, we have achieved 27% for the female people leader ratio compared to 28% in 2024. The decrease is due to recent acquisitions and impact of the Leaner EPRO program (both in terms of exits and new recruitments).

**SI-9: Diversity by gender in top management**

**Methodology:** Top Management includes the Group Management (CEO + direct reports) and Board members. Diversity-related data is not validated by an external body other than the assurance provider.

Metric	2025	2024
Number of women in top management	6	7
Number of men in top management	14	17
Number of employees with gender not disclosed in top management	0	0
Percentage of women in top management, %	30	29
Percentage of men in top management, %	70	71
Percentage of other employees in top management, %	0	0
Percentage of employees with gender not disclosed in top management, %	0	0

**SI-9: Diversity by age**

Metric	2025	2024
Number of employees under 30 years old	452	395
Number of employees 30-50 years old	2,105	2,117
Number of employees over 50 years old	1,700	1,819
Percentage of employees under 30 years old, %	10.62	9.12
Percentage of employees 30-50 years old, %	49.45	48.88
Percentage of employees over 50 years old, %	39.93	42.00

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### S1-10 – Adequate wages

In 2025, we updated our living-wage benchmarking as part of an annual review. The assessment considered relevant living-wage benchmarks across our markets and took into account inflation developments to ensure salaries remain aligned with our commitment to adequate wages. One employee was identified to be paid below the living wage benchmark and the salary was corrected in January 2026.

**Methodology:** Adequate wages are assessed by comparing each employee's total remuneration (fixed salary, allowances, and incentives) with the applicable adequate wage benchmark for their country. Benchmark data for 2026 living wages is obtained from an external provider and applied at regional level. In countries where the legal minimum wage exceeds the living-wage benchmark, the legal minimum wage is used. The data is not validated by any external body.

Country	Share of employees paid below applicable adequate wage benchmark in the country, %
United Kingdom	1.53

For many years, we have used salary structures to compare our salaries against the external market. These structures are based on market data from various survey providers and are updated on an annual basis. The minimum level in these structures is well above the living or minimum wages in all the countries where we operate.

While we currently meet the adequate wage benchmarks, we remain committed to continuous improvement. We will continue to analyze our salaries according to living wage benchmarks and conduct further analyses to understand how we can refine this process. Our goal is to ensure our compensation practices remain fair and competitive in the face of changing economic conditions and industry standards.

### Social protection

We are committed to ensuring that all our employees are covered by the main social protection granted through public programs or benefits offered by the Group against loss of income due to (i) sickness; (ii) unemployment starting from when the worker is working for the company; (iii) employment injury and acquired disability; (iv) parental leave; and (v) retirement. All employees in EU locations are covered by social protection against life events by public programs and benefits offered by the Group.

### S1-12 – Persons with disabilities

#### Persons with disabilities

We believe in placing the right person in the right job. We do not discriminate when hiring qualified individuals for specific roles, including those with disabilities. We value the expertise they have gained on the job and through work-related training. Registration of disabilities by employees is only applicable in the US and Italy, and is not common practice elsewhere.

### S1-13 – Training and skills development metrics

#### Training and skills development metrics

A total of 2,424 performance and career development reviews were completed during the year, representing participation by 57% of employees. The year-on-year change reflects an update to the reporting methodology and scope applied in 2025, with data now sourced exclusively from the HR system rather than multiple sources. This change affects comparability and does not indicate a reduction in underlying performance or development activity.

#### S1-13: Performance reviews, employees

Metric	2025*	2024
Total participation in performance reviews, %	57	72
Percentage of women who participated, %	64	75
Percentage of men who participated, %	53	71
Percentage of other employees who participated, %	100	100
Percentage of employees with gender not disclosed who participated, %	100	100
Agreed total number of performance and career development reviews*	2,424	3,123
Agreed number of performance and career development reviews per employee per year	1	1
Percentage of performed reviews in proportion to the agreed number of reviews by the management, %	57	72

\* For 2025, the performance review framework was applied to the white-collar population only.

#### S1-13: Training hours, employees

Metric	2025	2024
Average training hours per female employee	9.03	1.66
Average training hours per male employee	7.63	1.14
Average training hours per other employee	12.52	-
Average training hours per employee with gender not disclosed	5.43	0.46
Average number of training hours per employee	8.06	1.3

#### S1-13: Employee categories

Employee category	Percentage of employees who participated in regular performance and career development reviews, %	Average training hours per employee, hours
White Collar	83.67	9.63
Blue Collar	N/A	5.49

### S1-14 – Health and safety indicators

#### Health and safety metrics

**Methodology:** The rate of work-related injuries is calculated as follows:

- (Number of recordable work-related injuries for the Group's own workforce x 1,000,000)/Total number of hours worked by the Group's own workforce
- The number of total hours worked relates to employees from the manufacturing sites, sales office, and logistic hubs). Worked hours are derived from the payroll system. Both employees and non-employees working on site are included in the employee summary below.
- Ill health data is not measured, and phase-in is applied

#### S1-14: Employee summary

Metric	2025	2024
Percentage of own workforce who are covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines, %	100	100
Percentage of own workforce who are covered by a health and safety management system which is based on legal requirements and/or recognized standards or guidelines which have been internally audited and/or audited or certified by an external party, %	0	0
Number of fatalities as a result of work-related injuries	0	0
Recordable work-related accidents	10	15
Rate of recordable work-related accidents	1.59	3.1

For 2025, the LTIR figures have been converted to the standard based on 1,000,000 working hours, in alignment with ESRS. Before 2025, the LTIR was calculated according to GRI, with the 200,000 working hours standard. The change in reference standard has resulted in the change in the LTIR figures.

The number of accidents resulting in lost work time decreased in 2025 and the lost time injury rate was 1.59 (3.1). The decrease is due to the improvement in the accident analysis process by enhancing the depth of root cause analysis through the consolidation of analysis and reporting systems and the definition of more effective corrective actions. At the same time, preventive initiatives actively involved all organizational levels in risk identification, including through the systematic observation of near misses, unsafe acts, and potentially hazardous conditions. The most common injuries are contusions, cuts and lacerations. The most commonly injured body part was the hand. More severe risks are related to forklift traffic and machines. Most lost time injuries in 2025 occurred in our warehouse and proactive measures are managed within our health and safety pillar.

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### S1-15 – Work-life balance indicators

We encourage our employees to take holiday and parental leave and disconnect outside working hours. All our employees are entitled to take parental leave, through social policy and/or collective bargaining agreement, or through company specific policies. At a minimum, we comply with the works council agreement and local legislation, or apply more favorable terms for other family-related leave. Currently we do not measure the % of entitled employees that took family related leave.

#### S1-15: Family leave

Metric	2025
Percentage of employees entitled to take family-related leave, %	100

### S1-16 – Remuneration metrics

#### S1-16: Aggregated gender pay gap

As a Group, we are dedicated to fostering a workplace where all employees are compensated fairly and equitably, regardless of gender, ethnicity, or other non-work-related differences. We believe that equal pay for equal work is not only a legal requirement but also a fundamental principle of fairness and respect. We are consistent in our reward offerings and work to ensure that pay decisions are non-discriminatory and always applied using the same criteria.

**Methodology:** The gender pay gap is calculated using the following formula: (Average gross hourly pay of male employees - Average gross hourly pay of female employees)/Average gross hourly pay of male employees)\*100.

Metric	2025	2024
Aggregated gender pay gap, %	15	13

#### S1-16: Gender pay gap by region

Region	Aggregated gender pay gap, %
North America	17.69
Europe	19.85
APAC & MEA	-6.15

#### S1-16: Gender pay gap by employee category

**Methodology:** The gender pay gap is calculated using a standardized global job architecture that categorizes all employees into five job grades based on job content and complexity, ensuring consistent and comparable analysis across the Group. These grades range from manual production workers (Grade 1), to specialists and team leaders (Grade 2), to managerial roles of increasing re-

sponsibility (Grades 3), with Grade 4 and 5 being the highest levels. Job grade 5 is excluded due to a limited sample size. Within each job grade, the gender pay gap is calculated as the percentage difference between the average remuneration of male and female employees, based on full-time annualized compensation including base salary, short-term variable pay target entitlements, and long-term variable pay grants awarded during the year.

Employee category	2025	2024
Job Grade 1	1.3%	2%
Job Grade 2	13.7%	12%
Job Grade 3	11.7%	19%
Job Grade 4	-0.5%	-2%

#### S1-16: CEO-to-median employee remuneration ratio

**Methodology:** Remuneration ratios are calculated based on total annual gross remuneration, including fixed salary and variable pay. The CEO-to-median employee remuneration ratio is calculated by dividing the CEO's total annual remuneration by the median total remuneration of all employees, excluding the CEO. Calculations are based on annualized remuneration data within the consolidated scope and include estimates for variable pay. The results are influenced by differences in role mix, seniority, working time, and geographic distribution, and no adjustments are made for cost-of-living differences between countries. The methodology is applied consistently across reporting periods. The data is not validated by any external body.

Metric	2025
Annual total remuneration ratio	34.20

The annual total remuneration ratio of the highest paid individual (CEO) to the median annual total remuneration for all employees, does not take into consideration other factors affecting compensation levels, such as job role and responsibilities, experience, age, education level, location, etc. The outcome depends on the different types of roles that exist in the company (e.g. production work or specialist roles), and also on where in the world the company operates (e.g. countries with lower labor costs or higher labor costs), as well as the size of the company.

The salary components included in the pay-gap data include full-time annual base salary, short-term variable pay (company bonus and commercial bonus) at mid-point entitlement, and long-term variable pay grants in a year. For employees on commission, we have used actual paid commission during one year. When evaluating employee salary in relation to our salary structure, women globally earn on average 93% of the salary structure midpoint, while men globally earn on average 94%.

### S1-17 Incidents, complaints, and severe human rights impacts and incidents

#### Work-related grievances, incidents, and complaints

In 2025, 18 reports were received via the whistleblowing tool, EthicsPoint, and other channels. The reports mainly concerned workplace conduct. The reported cases were investigated and handled through the established process, including a thorough investigation.

For the reporting period, the Electrolux Professional Group has not centrally collected complete and reliable data on the monetary amounts of fines, penalties, and compensation for damages related to the incidents. As a result, no amounts are disclosed for the current year, and no reconciliation with the financial statements is provided. The Group is improving its internal processes to enable systematic collection and reconciliation of this information in future reporting periods.

Metric	2025
Total number of incidents of discrimination, including harassment	6
Number of complaints filed through channels for own workers to raise concerns (including grievance mechanisms)	18
Number of complaints filed through channels for own workers to raise concerns (including grievance mechanisms) to the National Contact Points for OECD Multinational Enterprises	0
Total number of severe human rights incidents connected to the company's workforce	0
Number of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, or OECD Guidelines for Multinational Enterprises	0
Number of severe human rights incidents where the company played a role securing remedy for those affected	0

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## ACCOUNTING PRINCIPLES FOR SOCIAL DATA

Indicator	Definition	Data Source	Methodology	Assumptions
<b>Employee engagement</b>	<ul style="list-style-type: none"> <li>High-Performance Organization Index (HiPO) measures leadership, employee engagement, customer focus, and operational efficiency.</li> </ul>	<ul style="list-style-type: none"> <li>Kantar's reporting tool</li> </ul>	<ul style="list-style-type: none"> <li>HiPO combines and measures key performance dimensions using Kantar's proprietary methodology.</li> </ul>	<ul style="list-style-type: none"> <li>Aligns with Kantar's definition of high-performance organizations as agile, capability-driven, talent-focused, and consistently improving.</li> </ul>
<b>Employee characteristics and turnover</b>	<ul style="list-style-type: none"> <li>Total number of employees, by gender, contract type, and country.</li> </ul>	<ul style="list-style-type: none"> <li>Group HR System</li> </ul>	<ul style="list-style-type: none"> <li>Data reported in headcount as of December 31, 2025.</li> <li>Data logged during the year.</li> </ul>	<ul style="list-style-type: none"> <li>Non-guaranteed-hours employees are excluded from turnover data.</li> </ul>
<b>Collective bargaining coverage</b>	<ul style="list-style-type: none"> <li>Percentage of employees covered by collective bargaining agreements. Only countries where we have more than 50 employees and that represent at least 10% of total employees are considered.</li> </ul>	<ul style="list-style-type: none"> <li>Group HR System</li> </ul>	<ul style="list-style-type: none"> <li>Contractual conditions for non-covered employees align with local legal requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Based on data collected at the country level.</li> </ul>
<b>Employees covered by workers' representatives</b>	<ul style="list-style-type: none"> <li>Share of total number of employees on December 31, 2025 employed in a unit where the company has regular interaction with an organized workforce representative.</li> </ul>	<ul style="list-style-type: none"> <li>HR Country Managers</li> <li>Group HR system</li> </ul>	<ul style="list-style-type: none"> <li>Interviews with all country managers.</li> <li>Data extraction.</li> </ul>	
<b>Diversity metrics</b>	<ul style="list-style-type: none"> <li>Age and gender diversity as a share of total</li> </ul>	<ul style="list-style-type: none"> <li>Group HR system</li> </ul>	<ul style="list-style-type: none"> <li>Diversity data for the Board of Directors excludes employee representatives. Age distribution is based on year-end data.</li> </ul>	
<b>Adequate wages</b>	<ul style="list-style-type: none"> <li>Assessment of wages compared to local living wage benchmarks.</li> </ul>	<ul style="list-style-type: none"> <li>External living-wage benchmark data and internal benchmarks</li> </ul>	<ul style="list-style-type: none"> <li>Living wage calculation considers basic needs like food, housing, healthcare, and taxes for a "typical family."</li> </ul>	<ul style="list-style-type: none"> <li>Living wage benchmarks exclude overtime, bonuses, and allowances. Differences between statutory minimum and living wages are noted for transparency.</li> </ul>
<b>Social protection</b>	<ul style="list-style-type: none"> <li>Measures of access to healthcare, income support, and other life benefits for employees.</li> </ul>	<ul style="list-style-type: none"> <li>Local HR</li> </ul>	<ul style="list-style-type: none"> <li>Social protection is aligned with local legal requirements, and contributions may come from wages (insurance) or taxes (assistance).</li> </ul>	<ul style="list-style-type: none"> <li>Includes unemployment, disability, maternity, and retirement benefits.</li> </ul>
<b>Training &amp; development</b>	<ul style="list-style-type: none"> <li>Training hours as logged in our system for employees employed on December 31, 2025.</li> <li>Instances of Development Talks are those properly documented by people leaders and the employee in the Group's HR system.</li> </ul>	<ul style="list-style-type: none"> <li>Group HR System.</li> </ul>	<ul style="list-style-type: none"> <li>Training hours estimated through digital tools.</li> </ul>	<ul style="list-style-type: none"> <li>Transition to a digital system may cause temporary data gaps. Includes production and non-production employees. Employees participating in code of conduct training includes anti-corruption and human rights topics.</li> </ul>
<b>Health &amp; safety metrics</b>	<ul style="list-style-type: none"> <li>Lost time injuries per 1,000,000 worked hours.</li> </ul>	<ul style="list-style-type: none"> <li>Group payroll system and Group Production systems</li> </ul>	<ul style="list-style-type: none"> <li>Work-related injury definitions follow ESRS S1 standards.</li> </ul>	
<b>Work-life balance metrics</b>	<ul style="list-style-type: none"> <li>Parental leave access across countries.</li> </ul>	<ul style="list-style-type: none"> <li>HR Country Managers</li> </ul>	<ul style="list-style-type: none"> <li>Data collected and confirmed through HR Country Managers, capturing both legal and company specific policies.</li> </ul>	
<b>Remuneration metrics</b>	<ul style="list-style-type: none"> <li>Pay gap and total remuneration data across employees.</li> </ul>	<ul style="list-style-type: none"> <li>The Group HR system</li> <li>Payroll salary records</li> </ul>	<ul style="list-style-type: none"> <li>Pay gap is calculated on full-time annual base salary, short-term variable pay, target entitlement or if on commission, actual commission paid, and long-term variable pay grants in a year.</li> </ul>	<ul style="list-style-type: none"> <li>Methodology for the remuneration ratio is explained on page 128 (S1-16).</li> </ul>
<b>Incidents and complaints</b>	<ul style="list-style-type: none"> <li>Reports of discrimination or harassment filed through EthicsPoints and other channels.</li> </ul>	<ul style="list-style-type: none"> <li>EthicsPoints and other channels such as e-mail</li> </ul>		<ul style="list-style-type: none"> <li>Incident and complaint data are tracked and managed by the Code of Conduct Steering Committee.</li> </ul>

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# S2 Workers in the value chain

## IMPACT, RISK, AND OPPORTUNITY MANAGEMENT

### S2-1 Policies related to value chain workers

The Code of Conduct outlines our global commitment to human rights and applies to all employees and business partners, including suppliers. It prohibits forced and child labor, discrimination, harassment, and retaliation, and reinforces expectations regarding freedom of association, decent working hours, and safe working conditions.

#### Group Supplier Workplace Standard

The Supplier Workplace Standard is the primary policy addressing risks of unsafe working conditions, excessive working hours, discrimination, harassment, forced labor, child labor, and restrictions on freedom of association. It sets minimum requirements for labor conditions and occupational health and safety and requires suppliers to uphold fair wages, safe workplaces, and non-discriminatory practices. The standard sets minimum requirements for suppliers to uphold responsible environmental practices in line with Group expectations, thereby reducing environmental risks in the supply chain.

It also includes a specific provision that suppliers must ensure that materials used in components supplied to Electrolux Professional do not contribute to human rights abuses in conflict affected or high-risk areas. This is to address the impacts related to conflict minerals and sourcing in high-risk geographies.

The standard applies to all suppliers of direct and indirect materials, components, finished goods, and services and to their facilities and workers, including sub-suppliers where relevant, across the geographies from which Electrolux Professional sources. Accountability for enforcing the standard lies with Group Purchasing, Sustainability and Quality functions, with operational responsibility resting with supplier management and local supplier representatives. The Supplier Workplace Standard is aligned with the Group Workplace Directive, Code of Conduct, and applicable laws and regulations and is embedded in the supplier requirement manuals and related supplier assessment processes. The standard is based on internationally recognized frameworks including the ILO Fundamental Principles and Rights at Work, the International Bill of Human Rights, the OECD Guidelines, and the UN Global Compact.

The standard is made available through supplier requirement manuals, contracts and onboarding materials and is reinforced through audits, supplier assessments, and corrective action processes.

### Impact, risks, and opportunity related to workers in value chain

	Value chain location
<b>Actual negative impact:</b> Occupational health and safety risks in the supply chain. <b>Time horizon:</b> ● ● ●	↑ Upstream ↓ Downstream
<b>Opportunity:</b> Influence through responsible procurement practices and audit <b>Time horizon:</b> ● ● ●	↑ Upstream ↓ Downstream
<b>Risk:</b> Human right violation risk <b>Time horizon:</b> ● ● ●	↑ Upstream ↓ Downstream

● Short term ● Medium term ● Long term

#### Supplier Requirement Manual

The Supplier Requirement Manual is a strategic framework that sets clear expectations for quality, safety, compliance, and sustainability, supporting product reliability, legal compliance, and responsible sourcing throughout the supply chain. It applies to all components, OEM products, and complementary items, guiding suppliers to meet rigorous standards while promoting ethical practices, regulatory compliance, and long-term environmental responsibility. By defining supplier responsibilities, supporting type approvals, and encouraging continuous process improvements, the manual ensures reliability, accountability, and a shared commitment to sustainable and responsible sourcing throughout every level of our supply chain.

Accountability lies with Electrolux Professional Group's Supplier Quality Assurance, Purchasing, and relevant technical functions, while suppliers are responsible for complying with all requirements and extending them to their sub-suppliers.

The manuals take into account the interests of Electrolux Professional Group, its customers, and end-users by assuring product safety and quality, and those of workers and communities indirectly by requiring suppliers to comply with workplace and sustainability standards. The manuals are made available to suppliers as controlled documents that form part of the contractual framework. They are explained during onboarding, audits, and ongoing supplier management, and updates are communicated through revisions and acknowledgements.

#### Group Workplace Directive

The Workplace Policy embeds Electrolux Professional's human-rights commitments across all operations and extends key labor-rights and safety requirements to suppliers. It covers child labor, forced labor, discrimination, and occupational health and safety. Where requirements for suppliers are more detailed, the Policy refers

to the Workplace Directive, which provides the operative requirements for suppliers. Please refer to ESRS E1-2 Policies related to Climate change for more details.

### S2-2 Processes for engaging with value chain workers about impacts

Electrolux Professional Group integrates the perspectives of workers in its value chain mainly through its structured supplier audit and engagement processes, even though it does not yet have a general, formalized process for directly engaging with individual value chain workers or their representatives. Working conditions at supplier sites are assessed through audits carried out under the Group Supplier Workplace Standard. These audits are performed approximately every two years for major suppliers, selected based on business priorities and risk, and include on-site assessments that cover key ESG principles. The insights gathered during these assessments feed into the Supplier Assessment Result, which in turn influences supplier selection and the allocation of new business. In this way, the findings related to value chain workers' conditions indirectly inform the company's decisions and its approach to managing impacts in the supply chain.

Operational responsibility for conducting these audits and ensuring that findings are taken into account lies with the Head of Supplier Quality & Development, while overall accountability sits with the Group Purchasing Vice President. Interaction during audits is primarily with supplier organizations, and the information gathered reflects the situation of workers at supplier sites, but we do not have explicit evidence that value chain workers themselves or their legitimate representatives are systematically and directly consulted as part of a standardized due diligence process. We also do not have information indicating that we use specific credible proxies,

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such as NGOs or unions, to represent workers' perspectives during these engagements.

Beyond audits, Electrolux Professional Group has started engaging with suppliers through a new initiative introduced in 2025 called Supplier Days, where key suppliers are invited to take part in two-day events designed to foster proactive engagement, gather feedback, and discuss joint development and process improvement. These events are organized around strategic pillars, including Quality & Sustainability, and feature in-depth discussions, breakout sessions, and collaborative wrap-ups focused on identifying actionable next steps. The interactions provide valuable insights and gather our supplier's perspectives on sustainability, quality, and competitiveness.

At present, we do not have Global Framework Agreements or similar collective agreements with global union federations. We do not have a defined process to assess the effectiveness of engagement, specifically with workers in the value chain. Further, we do not have information on the perspectives of workers who may be particularly vulnerable, such as women, migrant workers, or people with disabilities.

### S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns

Electrolux Professional Group addresses potential human rights impacts on value chain workers primarily through onsite supplier audits and its publicly accessible whistleblowing system. When audits identify material negative impacts – such as non-compliance with labor standards or health and safety concerns – suppliers are required to implement corrective action plans. These actions serve as the Group's main approach to providing or contributing to remediation, although we do not currently have a process to directly provide remediation to value chain workers beyond supplier-implemented measures. Effectiveness is monitored through follow-up audits and improvements seen in subsequent Supplier Assessment Results, but we do not yet have a formal method to assess whether these remedies fully address worker-level impacts.

Concerns can also be raised through Electrolux Professional Group's whistleblowing system, which is available on the company's public website and accessible to all external stakeholders, including value chain workers, with the possibility to submit reports anonymously. The Group monitors the volume and nature of complaints received to track issues and determine whether further investigation or supplier engagement is required. However, we do not currently assess whether value chain workers are aware of or trust this channel, nor do we involve value chain workers directly in evaluating its effectiveness.

In terms of effectiveness criteria aligned with the UN Guiding Principles on Business and Human Rights (UNGPs), the grievance channel provides anonymity and non-retaliation protection, which support legitimacy and safe access. Nevertheless, we do not have information on whether value chain workers understand the procedures, indicative timeframes, or available support when using the

channel. Furthermore, we do not yet assess whether outcomes align with internationally recognized human rights standards, nor do we systematically use insights from the channel to improve prevention or future remediation processes.

Electrolux Professional Group maintains a non-retaliation policy, which applies to all individuals who use the whistleblowing system. While this protection extends to value chain workers in principle, the Group does not yet monitor whether individuals in the value chain trust that this protection is effective. At present, we do not have structured engagement with value chain workers or their representatives to evaluate or strengthen these grievance mechanisms.

### S2-4 – Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

Electrolux Professional Group manages impacts on workers in its value chain through a combination of risk analysis, supplier audits, self-assessment questionnaires, capability-building initiatives, and governance integration. The Sustainability, Supplier Quality and Purchasing teams allocate resources to supplier audits, training and compliance assessments. Management of material impacts on value-chain workers relies on a combination of cross-functional expertise and digital tools. These actions aim to prevent, mitigate, and remediate negative impacts on workers in the value chain while also strengthening responsible procurement and unlocking long-term opportunities for a more resilient supply chain. Electrolux Professional Group does not allocate a separate budget to carry out the above activities, and the required resources are part of their normal day-to-day business.

#### Risk analysis

We conduct risk analysis to identify where value chain workers may face the highest likelihood of negative impacts, such as unsafe working conditions, labor rights breaches, or exposure to conflict minerals. This analysis informs strategic sourcing and supplier segmentation, and guides the prioritization of audits and questionnaires. Through this process, we also identify potential human rights risks in upstream mining communities and gaps in traceability related to conflict minerals. These insights determine what action is appropriate for each supplier, including whether follow-up assessments or corrective measures are needed. Risk analysis enables targeted mitigation efforts – such as closer monitoring of health and safety conditions, fair wages, working hours, and access to clean water. Its effectiveness is demonstrated through more informed strategic sourcing and supplier segmentation, ensuring that high-risk suppliers come under enhanced scrutiny.

#### Supplier audits

Supplier audits in high-risk geographies are a key mechanism to assess actual conditions for value-chain workers. These audits eval-

uate compliance with the Supplier Workplace Standard on topics including health and safety, child and forced labour, discrimination, and overall employment conditions. As part of the audit procedure, Electrolux Professional Group also systematically considers workers' perspectives through a dedicated section on Suppliers' Workplace within the Quality Audit. This includes verification of compliance with local labour legislation (employment terms, wages, working hours, immigration), child labour prevention, forced labour indicators, and anti-bribery policies.

Electrolux Professional Group conducts supplier audits annually. The expected outcome is enhanced visibility into working conditions and suppliers' adherence to our standards. The impact includes the identification and remediation of labour-rights violations through corrective action plans. The effectiveness of this process is reflected in improved performance during re-audits and the use of audit results to inform supplier ratings and decisions on business allocation.

When audits uncover actual negative impacts, remediation is enabled through supplier-specific corrective actions and structured follow-up. To ensure remedy processes are available and effective, we maintain an escalation path, written requirements communicated through the Supplier Workplace Standard, and a monitoring cycle that evaluates whether corrective actions resolve issues in practice. Suppliers that fail to remedy impacts may face suspension of business or removal from the approved list, ensuring accountability.

From 2026 onward, we will expand audit coverage, strengthen risk screening through sustainability platforms such as Position Green, and reinforce follow-up controls on high-risk suppliers. Effectiveness for these planned actions will be tracked through predefined KPIs.

Progress is visible through audit coverage and supplier cooperation, with 73 suppliers audited and evaluation rates reaching up to 88%, showing increasing alignment with our Supplier Workplace Standard. During the reporting year, no severe human rights impacts were identified or reported, and no actual material impacts on workers in the value chain were brought to the attention of Electrolux Professional Group's management.

#### Self-assessment questionnaire

We use a Self-Assessment Sustainability Questionnaire to increase transparency and broaden insight into value chain conditions. The questionnaire covers Scope 1-3 emissions, water risks, use of chemicals, governance practices and, where relevant, conflict minerals. In 2024-2025, we received responses from 56 suppliers out of 60 suppliers, representing a response rate of up to 93% across above KPIs, creating a solid baseline for future corrective action.

Based on the responses received, 97% of selected suppliers are compliant with supplier audit requirements, while 93% were compliant with lost time injury rate (LTIR) monitoring. Furthermore, 90% of responding electronic suppliers complied with conflict minerals requirements, and 57% acknowledged the Code of Conduct. Environmental compliance indicators show that 33% of responding suppliers conducted climate risk analysis and 20% had science-based targets (SBTi) in place. While this has provided a baseline, analysis and the development of supplier-specific corrective mea-

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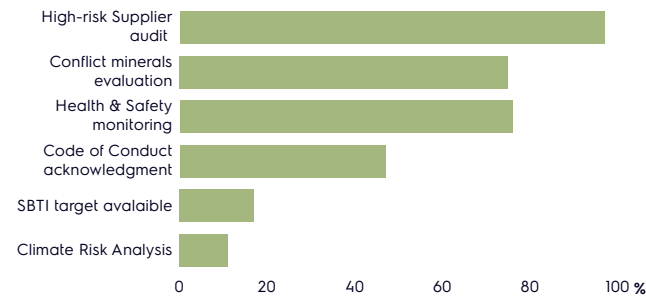
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asures have yet to be implemented. The process indirectly extends beyond Tier 1, as suppliers are required to collaborate with their upstream partners to provide complete information.

The plan to include more suppliers is under discussion, and the pilot results will guide us on how many suppliers can be incorporated into this assessment, given limited resources.

The expected outcome is broader ESG data coverage across our supply chain. These results provide improved insight into suppliers' environmental and social performance, including LTIR data, that helps identify health and safety risks for workers. Effectiveness is tracked through ongoing improvements in disclosure quality and integration of the results into supplier assessments.

Progress of supplier performance



### Governance integration

Governance integration ensures that findings related to value chain workers directly influence sourcing decisions. The introduction of the Supplier Requirement Manual embeds sustainability criteria into procurement processes. The introduction of a Supplier Requirement Manual reinforces governance expectations, and internal education programs on biodiversity and circularity strengthen responsible sourcing practices. The expected outcome is clear accountability through defined roles and structured oversight. The impact is that sustainability performance, including labor-rights findings, is systematically considered in supplier evaluation, selection, and business allocation. Its effectiveness is shown through the integration of audit results and questionnaire data into the Supplier Assessment Result, which drives sourcing strategy.

### Capability building

We strengthen supplier and internal capacity through targeted capability-building initiatives that address key risks in the value chain. An ongoing pilot program with 14 suppliers in categories such as steel, electronics, heating elements, and cables focuses on conflict-minerals compliance and CSRD requirements, supported by the collection of Conflict Minerals Reporting Templates (CMRT) to enhance upstream traceability. As part of this pilot, we held presentations aimed at capability building during the 2025 Supplier Days event, where suppliers received dedicated sessions on sustainability expectations, responsible sourcing, and compliance obligations. Supplier Days will now serve as an annual platform for raising awareness, sharing insights, and fostering a consistent approach to sustainability across our value chain.

Capability building is also a focus internally. Targeted training for sales teams equips them to respond effectively to sustainability-related inquiries, particularly in the hospitality sector, improving customer dialogue and alignment with procurement expectations. Additional internal programs on biodiversity, circularity and sustainability strengthen the capacity of purchasing and cross-functional teams to identify risks, engage suppliers, and integrate sustainability considerations into decision-making.

The expected outcome of these initiatives is strengthened supplier and internal capability to meet conflict-minerals obligations, CSRD requirements, and labor-rights expectations. The impact includes improved knowledge on responsible sourcing, enhanced understanding of value-chain risks, and better transparency in high-risk categories. We observe the effectiveness of capability-building activities through improved supplier disclosures, increased competence within internal teams, and closer alignment between suppliers and Electrolux Professional Group during follow-up engagements. These initiatives support long-term transformation across the value chain, even though they are still in the early stages and will evolve through recurring annual engagement.

## METRICS AND TARGETS

### S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Given the complexity of the supply chain, Electrolux Professional Group acknowledges that there is a need for improvement in tracking the effectiveness of its policies and actions in relation to the material sustainability-related impacts, risks, and opportunities. While the Group Supplier Workplace Standard and Group Workplace Directive define expectations for suppliers across environmental, social, and governance matters, the effectiveness of these policies is monitored through practical implementation activities. Specifically, we track:

- > The distribution and acknowledgment of the Supplier Requirement Manual by all suppliers.
- > The number of audits performed in accordance with our audit planning, including ESG-focused assessments.
- > Supplier development activities, such as training, workshops, and capacity-building initiatives, to ensure understanding and compliance with our policies.

These measures allow us to evaluate coverage, engagement, and progress in implementing our policies, even if quantitative KPIs or baseline periods are not formally defined in the Standard. This ensures continuous improvement and alignment with our sustainability and human rights commitments.

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# S3 Affected communities

## S3-1 – Policies related to affected communities

Electrolux Professional Group is committed to safeguarding human rights, supporting community wellbeing, and minimising environmental and social impacts on affected communities across its operations and value chain. This commitment is anchored in the Group’s Code of Conduct, Group Environmental Policy, Workplace Directive and responsible-sourcing requirements, which collectively set expectations for ethical behaviour, environmental responsibility and respect for communities that may be directly or indirectly affected by the Group’s activities. These policies are grounded in the same international standards referenced under S1, including the UN Guiding Principles on Business and Human Rights (UNGPs), the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises.

The **Group Environmental Policy and Workplace Directive** define requirements for safe and responsible operations across all sites and functions. They apply to all employees and operational entities and encourage suppliers, subcontractors and partners to uphold equivalent environmental and social principles. These frameworks help prevent and mitigate community-level impacts related to manufacturing processes, emissions, waste, water use and product safety.

The Group also operates an **OECD-aligned Conflict Minerals Due Diligence Program**, requiring suppliers to avoid sourcing tin, tantalum, tungsten, gold, cobalt or mica from smelters associated with human-rights abuses. High-risk suppliers are identified and engaged through due-diligence processes, and corrective actions are implemented to eliminate non-conformant sources. Although the Group does not maintain a standalone Indigenous Peoples policy, its responsible-sourcing and sustainability policies apply to all potentially affected communities, including indigenous groups where relevant.

Governance and sustainability policies relevant to affected communities are publicly accessible on the Group’s website. These documents—including the Code of Conduct, Group Workplace Directive, Group Environmental Policy and Supplier Workplace Standard—define expectations for responsible sourcing, environmental protection and human-rights due diligence across the value chain. They are embedded in procurement requirements, site-level governance and continuous-improvement processes to mitigate environmental, social and human-rights risks affecting communities.

These policies apply to all affected communities connected to Electrolux Professional’s operations and value chain, rather than to specific groups only, and are designed to manage material com-

## IRO assessment outcome

Impacts, risks, and opportunities	Value chain location
<p><b>Actual negative impact:</b> Some products might contain conflict minerals, creating a risk that human rights violations may occur in sourcing communities despite supplier expectations.</p> <p><b>Time horizon:</b> ● ● ●</p>	<p>↑ Upstream ↓ Downstream</p>
<p><b>Actual positive impact:</b> Support and improve the lives and livelihoods of residents in the communities where our sites are located and collaboration with the World Chefs Association to increase employability</p> <p><b>Time horizon:</b> ● ● ●</p>	<p>↑ Upstream ↓ Downstream</p>
<p><b>Risk:</b> Emerging human rights legislation on ethical and responsible business practices may create compliance and reputational risks if we do not adapt our processes proactively.</p> <p><b>Time horizon:</b> ● ● ●</p>	<p>↑ Upstream ↓ Downstream</p>

● Short term ● Medium term ● Long term

munity-related impacts identified through the Group’s double-materiality assessment. Responsibility for implementation lies with senior leadership and site management, supported by cross-functional teams and governance documents. Operationalisation occurs through supplier audits, responsible-sourcing controls, community-investment programmes and human-rights due-diligence procedures that extend across upstream and downstream value-chain activities.

The perspectives of affected communities—including those in regions facing social or environmental vulnerability—are incorporated through stakeholder dialogues, local engagement and inputs received via ongoing sustainability governance processes. This ensures that the needs and expectations of affected communities inform policy scope, implementation and continuous improvement

## S3-2 – Processes for engaging with affected communities about impacts

Electrolux Professional Group engages with affected communities through structured, multi-level processes designed to understand local expectations, monitor potential impacts, and integrate community perspectives into decision-making. Engagement primarily takes place at the local operational level, where sites maintain autonomy to interact directly with municipalities, schools, NGOs and local associations. Activities commonly include educational visits, cultural events, health and safety campaigns, scholarship programmes, and other initiatives that help strengthen relationships and promote community wellbeing.

Dialogue and listening mechanisms are embedded across operations through stakeholder forums, community meetings, and collaboration with employer networks. Local teams monitor public sentiment, regulatory developments and community feedback, using these insights to inform site-level actions and broader business decisions. At corporate level, ongoing stakeholder engagement is coordinated by the Business Areas, Investor Relations and the Group Sustainability function, which ensure that community-related insights are regularly reported to Group Management and incorporated into sustainability strategy, risk assessments and decision-making processes.

In crisis situations, Electrolux Professional activates centralized emergency-response procedures, coordinating product donations, equipment support and financial assistance to address urgent community needs. Engagement also extends across the value chain, where collaboration with suppliers and partners helps identify local risks and inform responsible business practices, even though these mechanisms are not exclusively community-specific.

While the Group does not identify specific vulnerable or marginalised community groups, its commitments under the UN Guiding Principles on Business and Human Rights require attention to such risks. During the reporting period, no community-specific consultations, targeted assessments or interviews were conducted; however, supplier assessments, modern-slavery due diligence and zero-tolerance standards for forced and child labour serve to prevent community-level impacts before they occur. No material adverse impacts on affected communities were identified, and therefore no remediation actions were required.

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Issues that may relate to communities are monitored through the Code of Conduct, Supplier Workplace Standard and risk-based supplier audits. The Group's whistleblowing mechanism, EthicsPoint, is available to employees, suppliers and partners, offering anonymity and protection against retaliation. However, the Group does not yet assess whether affected communities are aware of or trust these mechanisms, representing an area for further development to fully meet ESRS expectations for accessible and effective community-level grievance channels.

Electrolux Professional incorporates stakeholder perspectives—including those from potentially affected communities — through its broader sustainability-governance and stakeholder-engagement processes. Business Areas, Investor Relations and the Group Sustainability function oversee continuous dialogue with internal and external stakeholders, ensuring that insights are escalated to Group Management and integrated into strategy and operations. Engagement occurs through structured dialogues, partnerships and collaboration initiatives across the value chain, including sourcing, product development and community-focused programmes. Operational responsibility for these processes lies with Group functions and Business Areas, while senior accountability rests with the VP Group Sustainability and Group Management, who act upon incoming stakeholder insights within the broader sustainability-governance framework.

### S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns

Electrolux Professional Group addresses actual and potential negative human-rights impacts on affected communities and value-chain workers on a case-by-case basis, taking into account the nature of the impact and the local context. Remediation processes are grounded in the Group's human-rights due-diligence framework and primarily involve supplier corrective action plans where non-compliance with labor standards, health and safety requirements, or other Group policies is identified. These actions aim both to remediate the specific impact and to prevent recurrence, and they are monitored through follow-up activities, including subsequent supplier audits and verification of corrective-action implementation.

Channels for raising concerns are available through the Group's publicly accessible whistleblowing system, EthicsPoint, which allows external stakeholders — including affected communities and value-chain workers — to report issues anonymously and with protection against retaliation. Reported cases are assessed to determine appropriate follow-up actions, which may include supplier engagement, further investigation, or escalation within the Group's compliance structures. While these channels exist, the Group does not currently have a formal process to evaluate whether affected communities are aware of or trust the whistleblowing system, nor does it systematically assess the effectiveness of remediation at worker or community level. This represents an area for further development to meet ESRS expectations regarding community-level accessibility and trust in grievance mechanisms.

During the reporting period, no material negative impacts on affected communities were identified or reported, and therefore no remediation actions specific to affected communities were required. Preventive measures continue to be embedded through the implementation of the UN Guiding Principles on Business and Human Rights within the Group's due-diligence framework, including risk assessments, supplier audits, and zero-tolerance standards for forced and child labour, which are designed to identify and address potential impacts before they occur.

Although community-specific grievances are not tracked separately, issues relevant to affected communities are monitored through the Group's Code of Conduct, Supplier Workplace Standard, and modern-slavery due-diligence processes. These frameworks, together with the whistleblowing mechanism, ensure that concerns — whether raised directly or identified through due-diligence activities — are captured and addressed. Oversight is maintained through the Group's broader sustainability-governance processes, which align remediation and grievance-handling practices with the UN Guiding Principles.

### S3-4 Taking actions on material impacts on affected communities, and approaches

Electrolux Professional Group does not yet have planned actions or dedicated resource allocations specifically targeting affected communities for the reporting year. Existing governance frameworks — such as whistleblowing channels, human-rights due-diligence processes, and supplier standards — help prevent potential adverse impacts but do not yet define community-specific mitigation objectives or performance indicators. No grievances were raised by affected communities during the reporting year, and accordingly no remediation actions were required. Further work is planned to align community-related actions.

Even though affected community-specific programs are not yet established, the Group already undertakes a range of actions that help minimize environmental and social impacts on neighboring communities and strengthen the opportunities created through its presence. At operational sites located in urban areas, the Group mitigates potential nuisances such as traffic congestion and noise through coordinated truck scheduling, dialogue with local authorities, and active participation in municipal planning processes.

Beyond impact mitigation, the Electrolux Professional Group generates positive social value through donations to hospitals, schools and shelters, as well as through employee-led volunteering, cultural activities, and fundraising efforts that support inclusion, education, and community resilience. We also contribute to broader community development through targeted social-impact collaboration. Our partnerships with Mercy Chefs in the United States and the Worldchefs Association support disaster-relief initiatives to strengthen community resilience and provide culinary-skills training that enhances employability and reduces poverty in underserved communities.

### S3-5 TARGETS & METRICS

Electrolux Professional Group reports that it has no formal targets related to affected communities for the reporting year or the upcoming year.

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# G Governance information

Strong governance underpins our commitment to ethical business and sustainable growth. Our governance framework upholds transparency, accountability, and integrity in all aspects of our operations.

**Mandatory Code of Conduct**  
training for employees.

**Established whistleblowing procedures.**



**Zero-tolerance approach to corruption and unethical behavior.**



**Integrated sustainability targets.**

G1 Business conduct

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# G1 Business conduct

## IMPACTS, RISKS, AND OPPORTUNITIES MANAGEMENT

### G1-1 – Business conduct policies and corporate culture

The IROs related to business conduct are managed by the procedures and policies listed below.

#### Code of Conduct

Electrolux Professional Group establishes its corporate culture through the Group Code of Conduct, which defines the ethical expectations, behavioral standards, and legal compliance principles that guide how the organization conducts business. The Code of Conduct applies to all employees and Electrolux Professional Group representatives. The Group's President and CEO is the owner of the Code of Conduct.

The corporate culture is further developed and promoted through ongoing communication and mandatory training. The employee engagement survey (EES) is used as a way to evaluate the corporate culture. For more information on the EES, see page 123.

The Code of Conduct is supported by a suite of Group policies covering areas such as anti-bribery, anti-corruption, environmental responsibility, tax, workplace practices, human rights, and supplier behavior. These policies align with international standards, including the International Bill of Human Rights, ILO conventions, the OECD Guidelines for Multinational Enterprises, and UN Guiding Principles on Business & Human Rights.

Stakeholder interests, including employees, suppliers, customers, and investors, are taken into account in the development of company policies.

The policies are reviewed annually and are accessible to all employees via the company intranet. Certain policies are also published on the external Electrolux Professional Group website. These policies complement the Group's broader governance structure, which is based on the Swedish Companies Act, the Nasdaq Stockholm Rule Book, and the Swedish Corporate Governance Code.

#### Anti-corruption

The Group Anti-Corruption Policy defines the preventive measures and principles used for anti-corruption and anti-bribery across all Electrolux Professional business activities, providing clear tools for identifying and mitigating corruption risks. The policy establishes zero tolerance for corruption, bribery, kickbacks, and facilitation payments, requiring anti-corruption clauses in contracts, mandatory training, due diligence, and third-party screenings.

Impacts, risks, and opportunities	Value chain location
<p><b>Actual positive impact:</b> Positive impact on employees through a corporate culture of inclusion and feedback, including raising issues through the EES, where results are followed up at a team level.</p> <p><b>Time horizon:</b> <input checked="" type="radio"/> Short term <input type="radio"/> Medium term <input type="radio"/> Long term</p>	<p>Own operations</p>
<p><b>Risk:</b> Business in countries where the risk of corruption may be heightened.</p> <p><b>Time horizon:</b> <input type="radio"/> Short term <input type="radio"/> Medium term <input checked="" type="radio"/> Long term</p>	<p>Upstream</p> <p>Own operations</p> <p>Downstream</p>
<p><b>Risk:</b> The anonymity of whistleblowers, potential risk leading to fines and loss of reputation even if measures are in place to ensure the anonymity of whistleblowers.</p> <p><b>Time horizon:</b> <input type="radio"/> Short term <input checked="" type="radio"/> Medium term <input type="radio"/> Long term</p>	<p>Own operations</p>
<p><b>Actual positive impact:</b> Positive impact on people and the environment by upholding high ethical standards wherever business is conducted and by training employees on ethical business conduct.</p> <p><b>Time horizon:</b> <input type="radio"/> Short term <input type="radio"/> Medium term <input checked="" type="radio"/> Long term</p>	<p>Upstream</p> <p>Own operations</p> <p>Downstream</p>

Short term  Medium term  Long term

The policy and its related documents covering anti-corruption and bribery apply globally to all employees and Electrolux Professional Group representatives, upholding comprehensive coverage wherever the Group conducts business, including any high-risk areas. The policy has a positive impact on people and the environment by guiding people to uphold high ethical standards and training employees on anti-corruption. The key principles of the anti-corruption policy are also stated in the Group Supplier Workplace Standard, which requires compliance from all suppliers of Electrolux Professional and is published on the Group intranet as well as the Electrolux Professional Group website.

The Anti-Corruption Policy is supported operationally by the Gifts, Events, and Benefits Directive which guides when and how employees and Electrolux Professional Group representatives are prohibited from offering or receiving gifts, hospitality, events, or other benefits.

The policy and the directive are available through the Group intranet. The Group's General Counsel is the owner of the policy and related Benefits directive. Each business area and functional head has the overall responsibility to enable, promote, and support implementation and communication to ensure that the respective functions comply with the anti-corruption policy. The policy and the Benefits Directive are based on Swedish anti-corruption laws and align with international anti-corruption requirements such as the US

Foreign Corrupt Practices Act, UK Bribery Act, and OECD guidelines, as well as compliance with local anti-corruption laws and business practices by the local entities.

#### Whistleblowing mechanisms

To prevent, identify, and report violations of the Code of Conduct and related policies, Electrolux Professional Group provides employees, suppliers, customers, and other business partners with access to an independent, third-party-hosted web platform, EthicsPoint. Through EthicsPoint misconduct, including potential breaches of the Code of Conduct or Group policies, can be reported while protecting whistleblowers by ensuring confidentiality and anonymity of the reporter's identity, the contents of the report, and all related documentation, and by preventing unauthorized parties, especially the reported person, accessing such information. Electrolux Professional Group strictly prohibits retaliation against reporters and protects their identities throughout the investigation process, except where disclosure is legally required or when malicious reporting is confirmed. Read more on page 123.

Concerns related to misconduct can also be identified and reported through internal channels by employees, including their managers, the Legal Department or Internal Audit. All whistleblowing cases are investigated in accordance with established procedures led by the Code of Conduct Steering Committee, comprising

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the CHRO, Head of Internal Audit, Head of Industrial Relations, and General Counsel. The Steering Committee oversees case management and ensures that findings are reported to the Audit Committee for governance oversight. For cases of confirmed misconduct, appropriate actions are taken, including disciplinary measures.

#### Business conduct training

Electrolux Professional Group's business conduct training is governed by the Code of Conduct and Group policies. It stipulates mandatory training for all employees and Electrolux Professional Group representatives acting on behalf of Electrolux Professional Group. Training is conducted via face-to-face sessions or webinars, or provided through the Group HR System. It is available in different languages and has to be completed by a set deadline, with automated reminders and managerial escalation. The training reinforces ethical and lawful behavior, human rights expectations, responsible decision-making, and knowledge of reporting channels.

Electrolux Professional Group has identified functions and areas most exposed to corruption and bribery as those that are engaged in sales and industrial operations in countries with increased risk of corruption. Employees working in these areas are subject to the requirement to adhere to the Group's zero-tolerance stance on corruption and bribery, as mandated in the Code of Conduct and Anti-Corruption Policy.

#### G1-3 – Prevention and detection of corruption and bribery

Electrolux Professional Group maintains a structured, independent, and confidential process for prevention, detection, and investigation of corruption and bribery in accordance with the whistleblowing procedure presented on the previous page and on page 123.

Investigation outcomes are communicated systematically to management and supervisory bodies through predefined reporting stages.

During the reporting year, Electrolux Professional Group strengthened its prevention and detection of corruption and bribery

through several key actions, including an update to the Code of Conduct training modules, introduction of training aligned with the updated Gifts, Events and Benefits Directive, performance of compliance audits, and policy updates.

During the reporting year, no material corruption-related impacts were identified that required remediation. Progress continued through the ongoing rollout of updated training, refinement of monitoring processes, and continuous improvement of reporting structures. Implementation of the Group's business conduct actions is currently, and will continue to be, supported by financial, human, and technical resources embedded within global operations, including funding for compliance training, digital reporting tools, whistleblowing system enhancements, internal control, and investigative capabilities.

#### Anti-corruption and anti-bribery training

Electrolux Professional provides mandatory anti-corruption and anti-bribery training to all employees and Electrolux Professional Group representatives, including functions at risk. The training is delivered through short e-learning modules that cover bribery definitions, redflag identification, non-compliant gift and hospitality practices, and reporting obligations, partly through scenarios. The training is compliance focused, global in scope, and reinforced through annual refreshers assigned by the Legal Department, including quizzes to verify understanding. In parallel, the Group delivers mandatory business conduct and compliance-related training for employees through face-to-face sessions, webinars, and digital learning platforms, with all employees required to complete the modules assigned to them.

#### Functions at risk

% of functions at risk covered by training programs	100%
Duration of computer-based training	33 mins
Frequency of training	Annual

## TARGETS AND METRICS

Electrolux Professional Group has not set any measurable or time-bound business-conduct targets.

#### G1-4 Incidents of corruption and bribery

There have been no convictions of violations of anti-corruption or anti-bribery laws and zero fines associated with such violations during the reporting period.

No specific actions were taken to address breaches in anti-corruption and anti-bribery procedures and standards due to reported court cases, as there were none.

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# Our sustainability ratings

We are committed to minimizing our impact on climate change through our climate-neutral goals for industrial operations. We conduct business responsibly and ethically, aiming to be a supportive employer for our employees. Our efforts have been recognized by several rating agencies.



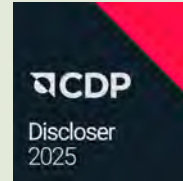
### Science-based targets

Our climate targets have been validated by the Science Based Targets initiative (SBTi), verifying that they are in line with the latest climate science and consistent with the goals of the Paris Agreement.



### Eco Vadis

EcoVadis is a provider of business sustainability ratings, intelligence, and collaborative performance improvement tools for global supply chains. In 2025, we are proud to have been awarded the prestigious Gold Sustainability Rating, placing us among the top 5% of companies assessed globally.



### Carbon Disclosure Project (CDP)

CDP is a not-for-profit charity that runs the global disclosure system for investors, companies, cities, states, and regions to manage their environmental impacts. For 2025, Electrolux Professional Group received a C- rating in both the CDP Climate Change and Water Security assessments.

### WE SUPPORT



### Global Compact

Electrolux Professional Group has signed the UN Global Compact and commits to its 10 principles regarding human rights, labor, anti-corruption, and the environment.



### Risk rating from Sustainalytics

Morningstar Sustainalytics is a leading independent ESG and corporate governance research, ratings, and analytics firm that supports investors around the world to develop and implement responsible investment strategies. Electrolux Professional Group received an ESG risk rating "Medium" risk, in 2025.



### MSCI – Morgan Stanley Capital International

MSCI is a leading provider of critical decision support tools and services for the global investment community. ESG Ratings from MSCI measure a company's resilience to long-term, financially relevant ESG risks. In 2025, Electrolux Professional Group maintained our industry-leading AA rating.

We are part of the following manufacturing and quality standard organizations:

- > **EFCEM (European Federation of Catering Equipment Manufacturers)** represents manufacturers of commercial equipment across Europe.
- > **IEC (International Electrotechnical Commission)**, a global organization that develops and publishes international standards for electrical, electronic, and related technologies.
- > **ISO (International Organization for Standardization)**, a global organization that develops and publishes international standards for various kinds of products, materials, services, and processes.
- > **CENELEC (European Committee for Electrotechnical Standardization)** prepares voluntary standards in the electro-technical field at the European level.
- > **CEN (European Committee for Standardization)** develops standards for various kinds of products, materials, services and processes at the European level.
- > **ASTM (American Society for Testing and Materials)**, an international standardization organization that develops and publishes voluntary consensus technical standards.
- > **ASHRAE (American Society of Heating, Refrigerating, and Air-Conditioning Engineers)** writes standards and guidelines in its fields of expertise to guide industry in the delivery of goods and services to the public.

**Electrolux Professional Group has once again been recognized on the TIME and Statista list of the World's 500 Best Companies – Sustainable Growth for 2026.** For the second year, Electrolux Professional Group has been named one of the World's 500 Best Companies for Sustainable Growth 2026 by TIME and Statista, recognizing its strong performance in revenue growth, financial stability, and environmental impact.

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# Auditor's limited assurance report of Electrolux Professional AB's statutory sustainability statement

To the general meeting of the shareholders of Electrolux Professional AB (publ) corporate identity number 556003-0354

## Conclusion

We have conducted a limited assurance engagement of the sustainability statement for Electrolux Professional AB (publ) for the financial year 2025. The sustainability statement is included on pages 70-138 in this document.

Based on our limited assurance engagement as described in the section Auditor's responsibility, nothing has come to our attention that causes us to believe that the sustainability statement does not, in all material respects, meet the requirements of the Swedish Annual Accounts Act which includes,

- > whether the sustainability statement meets the requirements of European Sustainability Reporting Standards (ESRS),
- > whether the process the company has carried out to identify reported sustainability information has been conducted as described in the sustainability statement,
- > compliance with the reporting requirements of the EU's Green Taxonomy Regulation Article 8 (EU Taxonomy).

## Basis for conclusion

We have conducted the limited assurance engagement in accordance with FAR's recommendation RevR 19 *Revisorns översiktliga granskning av den lagstadgade hållbarhetsrapporten*. Our responsibility according to this recommendation is further described in the section Auditor's responsibility.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

## Other information than the sustainability statement

This document also contains other information than the sustainability statement and is found on pages 70-138. The Board of Directors and the Chief Executive Officer are responsible for this other information.

Our conclusion on the sustainability statement does not cover this other information and we do not express any form of assurance conclusion regarding this other information.

In connection with our limited assurance engagement on the sustainability statement, our responsibility is to read the information identified above and consider whether the information is materially inconsistent with the sustainability statement. In this procedure we also take into account our knowledge otherwise obtained in the limited assurance engagement and assess whether the information otherwise appears to be materially misstated.

If we, based on the work performed concerning this information, conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities of the Board of Directors and the Chief Executive Officer

The Board of Directors and the Chief Executive Officer are responsible for the preparation of sustainability statement in accordance with Chapter 6, paragraphs 12-12f of the Swedish Annual Accounts Act, and for such internal control as they determine is necessary to enable the preparation of the sustainability statement that is free from material misstatements, whether due to fraud or error.

## Other matters

Prior year's sustainability statement has not been subject to limited assurance procedures in accordance with FAR's recommendation RevR 19 and consequently prior year's information in the sustainability statement for 2025 has not been subject to limited assurance procedures in accordance with that recommendation.

## Auditor's responsibility

Our responsibility is to express a conclusion on whether the sustainability statement has been prepared in accordance with Chapter 6, Sections 12-12f of the Swedish Annual Accounts Act based on our review. The limited assurance engagement has been conducted in accordance with FAR's recommendation RevR 19 *Revisorns översiktliga granskning av den lagstadgade hållbarhetsrapporten*. This recommendation requires that we plan and perform our procedures to obtain limited assurance that the sustainability statement is prepared in accordance with these requirements.

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. This means that it is not possible for us to obtain such assurance that we become aware of all significant matters that could have been identified if a reasonable assurance engagement had been performed.

Our firm applies ISQM 1 (International Standard on Quality Management), which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We are independent of Electrolux Professional AB (publ) in accordance with professional ethics for auditors in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

A limited assurance engagement involves performing procedures to obtain evidence to support the sustainability statement. The auditor selects the procedures to be performed, including assessing the risks of material misstatements in the sustainability statement, whether due to fraud or error. In this risk assessment, the auditor considers the parts of the internal control that are relevant to how the Board of Directors and the Chief Executive Officer prepare the sustainability statement, in order to design procedures that are appropriate under the circumstances, but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control. The review consists of making inquiries, primarily of persons responsible for the preparation of the sustainability statement, performing analytical review, and conducting other limited review procedures.

Our review procedures concerning the entity's process for identifying sustainability information to be reported included, but were not limited to:

- > Obtain an understanding of the process by:
  - Performing inquiries to understand the sources of the information used by management, and
  - Reviewing the entity's internal documentation of its process

- > Evaluate whether the evidence obtained from our procedures about the process implemented by the entity is consistent with the description of the process set out on pages 85-88 in the sustainability statement

The review procedures with respect to the sustainability statement included but were not limited to the following:

- > By inquiries obtain an understanding of the entity's control environment, reporting processes, and information systems relevant to the preparation of its sustainability statement
- > Evaluate whether information identified to be material by the entity's process for identifying sustainability information reported, is included in the sustainability statement
- > Evaluate whether the structure and the presentation of the sustainability statement is in accordance with the requirements in ESRS
- > Perform inquiries of relevant personnel and analytical procedures on selected disclosures in the sustainability statement
- > Performed substantive assurance procedures on a sample basis on selected disclosures in the sustainability statement
- > Perform inquiries and analytical procedures to evaluate whether the methods, data and significant assumptions used to make estimates in the sustainability statement are appropriate and applied consistently

The review procedures with respect to the EU Taxonomy included but were not limited to the following:

- > Obtain an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the sustainability statement
- > Evaluate whether the activities within the EU Taxonomy are consistent to the financial statements and related notes
- > Evaluate processes, documentation and assessment of eligibility and alignment with the economic activities and technical screening criteria within the EU Taxonomy
- > Evaluate whether the reporting is in accordance with the requirements in EU Taxonomy

## Inherent limitations

In reporting forward-looking information in accordance with ESRS, the Board of Directors and the Chief Executive Officer for Electrolux Professional AB (publ) are required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the entity. The actual outcome is likely to be different since anticipated events frequently do not occur as expected.

Stockholm March 31, 2026

Deloitte AB

Signature on Swedish original

**Jonas Ståhlberg**  
Authorized public accountant

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**Electrolux**  
**Professional**  
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Meeting needs

beyond tomorrow



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