



Alcadon Group



SUSTAINABILITY REPORT

2023

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Sustainability Report 2023

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**The Board of Directors hereby presents the Sustainability Report for
the financial year 2023-01-01 – 2023-12-31**

Stockholm, Sweden, 2024-03-27

Pierre Fors

Chairman

Jonas Mårtensson

Vice Chariman

Marie Ygge

Director

Lars Engström

Director

This report comprises an account of Alcadon Group AB's (559009-2382) reporting on sustainability in accordance with the Swedish Annual Accounts Act, Chapter 6. The report covers the company and underlying subsidiaries in the same Group.

In addition to the risks described in this report, the company has not identified any additional non-financial risks that are relevant to the business and shall be described in this report.

This is the company's fifth Sustainability Report. When the report refers to Alcadon, this includes the entire Group, Alcadon Group AB.

A word from the CEO

We are bidding farewell to another year, marked by a turbulent global landscape. War, inflation, squeezed consumers, and financing costs that the business community has not encountered in a long time. Additionally, 2023 commenced with an extension of the relatively lengthy lead times in supply chains that characterized 2022. Despite this, akin to the previous year, we have successfully generated profitable growth and achieved a robust cash flow from operating activities while investing for the future. It is also gratifying to witness that our acquisitions are delivering and evolving as integral parts of the Alcadon Group. Privately held companies often benefit from transitioning to a listed environment where, among other factors, sustainability requirements and a structured approach to optimizing working capital utilization, leadership, and engagement are ingrained in daily operations. This aspect is prominently evident in our organization over time.

Sustainability initiatives are crucial and form an intrinsic component of our business model. Not solely to contribute to a better society and world around us, but also to create customer value and foster profitable growth.

The increasing fibre deployment of society and investments in data centers yield direct positive impacts, with carbon dioxide emissions often reduced by close to 90%. Investments in network infrastructure also have favourable effects on the labour market, mitigating social exclusion and bolstering the competitiveness of companies and nations. Additionally, as a company, we must endeavour, through our expansion, to contribute to a better world. This is best achieved through continuous improvement, where we assess, monitor, and prioritize an ambitious sustainability agenda every day.

I firmly believe that our sustainability endeavours have significantly contributed to our customers and employees feeling inclined to recommend Alcadon. In 2023, we have taken a significant stride forward in this crucial area, yet we are still far from completion.



Sonny Mirborn
CEO and President
Alcadon Group AB



We are Alcadon

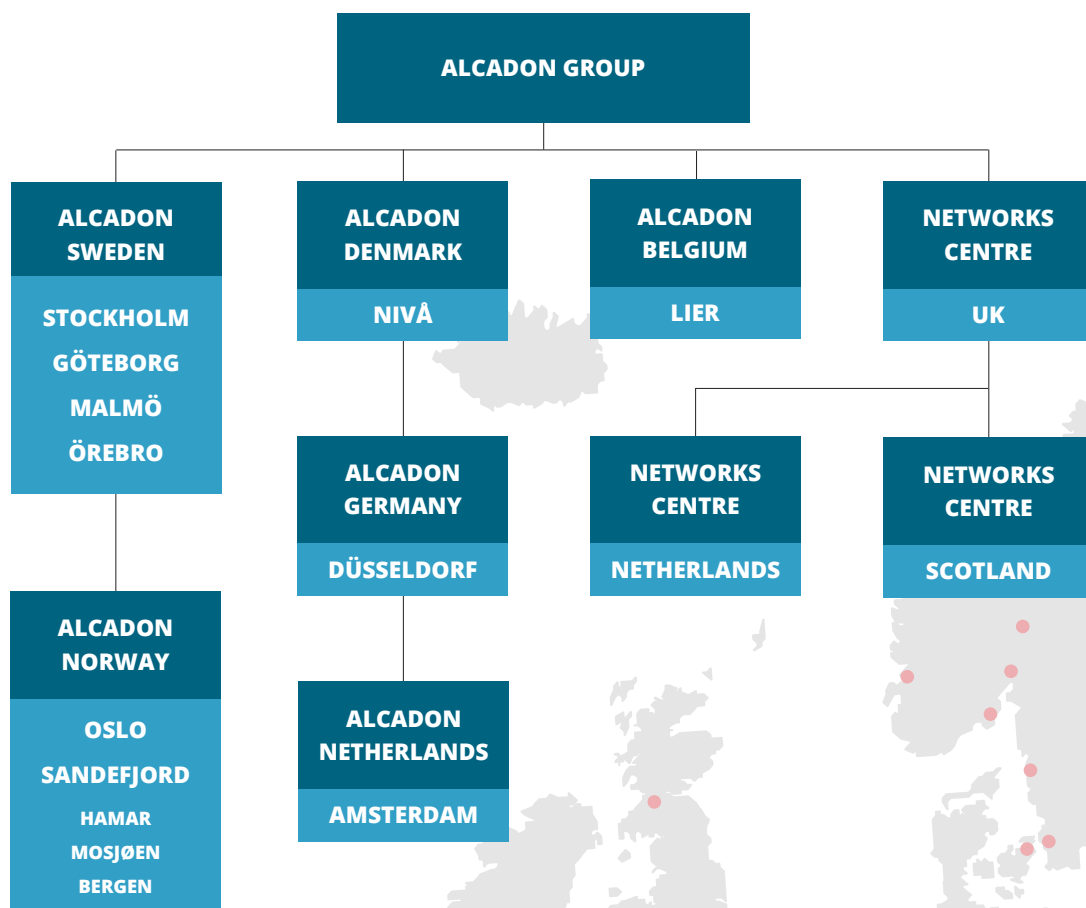
We are passionate about enabling digitalisation, as we believe that a connected world is a better world. By connecting people and ideas, we can enable problem solving and advance society as a whole. Our commitment aims to improve the lives of all who are involved in building the Gigabit society of the future or take advantage of its benefits in a sustainable and secure way.

The purpose of Alcadon's business is to enable digitalisation by being one of the industry's most reliable centres of expertise and a solution supplier in the markets in which we operate. Our endeavours enable data sharing and, as such, make the world around us smarter, more adaptable and responsive. We see ourselves as part of something bigger when we take part in the digitalisation of the world.

Alcadon is currently established in Sweden, Norway, Denmark, Germany, the UK, the Netherlands and Belgium, with a clear strategy to grow organically and through acquisitions. The business consists of both professional distribution and development of proprietary systems and solutions within network communication, with a focus on passive solutions.

Since its inception in 1988, the Alcadon Group has established itself as a leading supplier of systems and products for data communication in the Nordic countries. Alcadon offers a wide range of high-quality systems and components from leading manufacturers as well as private label brands such as ECS (European Cabling Systems) and DC-Line. The strength of Alcadon's business concept lies in extensive competence and experience in network infrastructure and the related technology development, in combination with a strong focus on quality and service. This allows Alcadon to offer well-functioning and comprehensive network infrastructure solutions to a broad customer base comprising network installers, system integrators, construction companies and network owners.

Alcadon Groups AB is listed on Nasdaq First North.



Alcadon in brief



BUSINESS CONCEPT

Alcadon's business concept is to meet the market's requirements and needs for products and systems for data communication, and to be a natural partner for companies that install and build network solutions for current and future needs.

To offer a wide range, high availability and a high level of delivery security at a reasonable price.

To maintain a high level of expertise with sound knowledge of market developments in order to offer goods and services that improve customers' business opportunities.



OUR VISION - 2025

By 2025, Alcadon will be a reputable European premium partner operating in carefully selected business areas related to the digitalization of society.



WE ARE HERE!

Since launching in 1988, we have established offices, subsidiaries, and sales organizations throughout the Scandinavian region and in Germany. The head office is located at Stora Essingen in Stockholm, with the central warehouse in Västberga. From our sales offices in Sweden and our central warehouses in Sweden, Norway, Denmark, Germany, the United Kingdom, Belgium, and the Netherlands, we can arrange speedy deliveries to the entire country as well as to other offices and customers in the Scandinavian region.

BUSINESS AREAS



COMMERCIAL PROPERTY NETWORKS

- Structured cabling systems for offices, industry, municipalities and county councils
- MPO¹⁾ systems and data center solutions
- Active communication



FIBER NETWORKS/FTTx

- Complete solutions for fiber networks, including FTTH/B/P²⁾ and 5G
- The offer includes fiber solutions for, among others, energy companies, city networks, and operators



RESIDENTIAL NETWORKS

- New build and ROT production
- Complete solutions for residential communication
- Complete solutions for electricity and communication in residential properties



SERVICES & TRAINING

- Training
- Network design
- Troubleshooting
- Fiber welds
- Measuring instruments, copper/fiber
- Fiber blowing equipment
- Rental

¹⁾ MPO (Multi-fiber Push On) is a universal cabling system for fiber networks.

²⁾ FTTH/B/P – Fiber to the Home/Building/Premises.



How Alcadon creates value

Today we are well-regarded for our ability to create value as a centre of excellence and a solution-oriented partner in the premium segment. To continuously strive to move forward is in our DNA. As we move into new markets and grow in existing markets, always with the clear purpose to enable a first-rate digital infrastructure that adds value for all, we are guided by focusing on our strengths.

PROFITABLE GROWTH ADDS VALUE AND CREATES OPPORTUNITIES

In addition to a continuous focus on organic growth, acquisitions are a key part of our business. Acquisitions will be prioritised based on cultural and strategic fit, profitability, and the strength and stability of their market position. We always prioritise growth within our core business and related business areas.

DECENTRALISATION CREATES ENGAGEMENT

A decentralised environment promotes quick decisions, a sense of ownership, and inspires individuals. Each individual, department, and subsidiary within the Group demonstrates a strong sense of entrepreneurship and makes decisions freely in everyone's best interests, within the framework of the Group's values and strategic direction.

ADAPTABILITY ENSURES CONSTANT DEVELOPMENT

It is only through being aware of our customers' needs that we can create the most effective solutions. With a business model that entails both distribution and product development, we ensure flexibility and differentiation with locally adapted solutions and technology leadership. It is our belief that success depends on simplicity and speed, combined with a focus on quality. Creating value requires continuous adaptability and development.

The image shows Alcadon's value creation process, i.e., the assets and activities that are used and exercised within the organisation to create value for our stakeholders.

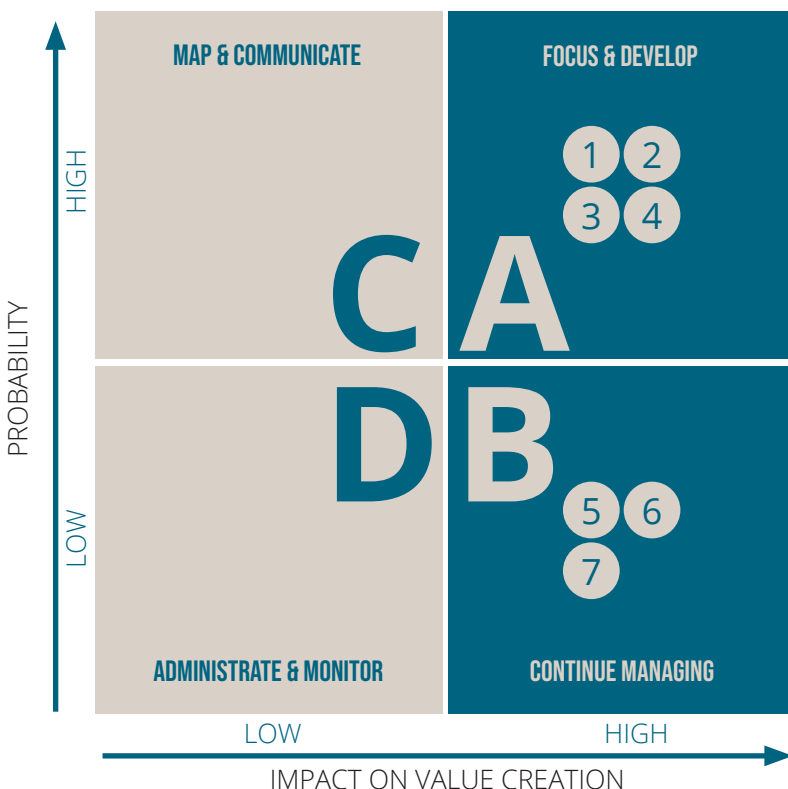


Materiality analysis

The Group's operating activities are primarily conducted in subsidiaries of Alcadon Group AB. The Group's operations are affected by a number of risks that could have a varying degree of influence on the Group's performance or financial position. When assessing the Group's development, it is essential to not only consider the potential for result growth but also take relevant risk factors into account. Alcadon Group's subsidiaries are continuously engaged in risk management with the objective to identify and control the risks.

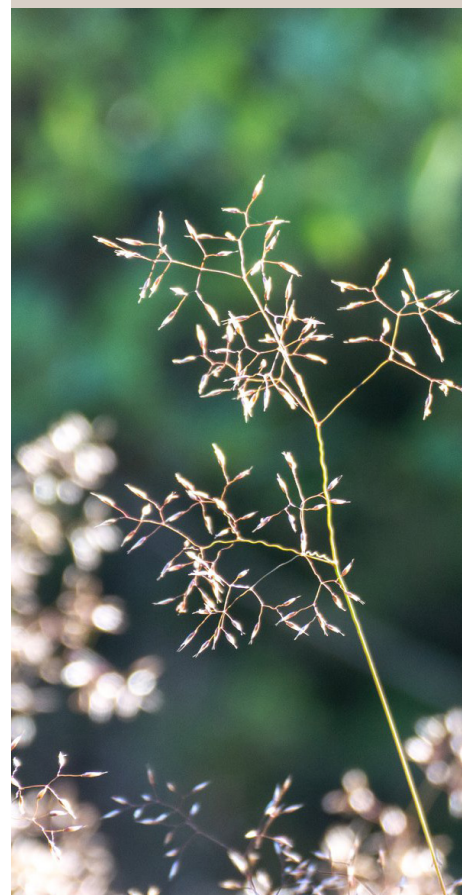
Alcadon's material sustainability risks have been identified through a materiality analysis. The material sustainability risks have been identified on the basis of the sustainability aspects that our stakeholders consider to be most relevant, as well as through external exploration and future analysis. We have chosen to continue focusing on the same risks in 2023 but have started work during the year to perform a double materiality analysis from 2024 onwards. This is part of our efforts to meet the new reporting requirements under the EU Corporate Sustainability Reporting Directive (CSRD).

Alcadon's most important stakeholders are shareholders, employees, customers and suppliers. Sustainability risks have been prioritized according to the impact on value creation.



MATERIAL SUSTAINABILITY

1. Skills supply and development
2. Health and safety
3. Data security
4. Carbon footprint
5. Product quality and security in the value chain
6. Human rights
7. Bribery and corruption



Stakeholder dialogue

Communication is important, and we at Alcadon enjoy communicating with our customers as well as our investors and colleagues. This table shows examples of how the communication with our various stakeholders can take place and the type of information we share.

| Stakeholder | Channels of dialogue | Key issues and areas | Material area |
|--------------------------------|---|---|--|
| Owners/Board/Management | Annual board meetings, regular management meetings, internal channels, conferences, audits and general meetings, mailings and website, etc. | Profitability in the short and the long term, financial stability, market development, growth, environmental and climate responsibility. | Profitability, economic growth, stability, ecological footprint and carbon footprint. |
| Employees | Employee survey (once a year), annual employee dialogues, internal training, internal channels, Alcadon's intranet and website, mailings/monthly newsletters and social media. | A safe and secure workplace, cooperation within the organisation, good working conditions, overall job satisfaction, commitment, purposeful work/a sense of pride, leadership and skills development. | Occupational health and safety, involvement, profitability, leadership. |
| Customers | Regular customer visits, meetings, agreements and negotiations. | Recycling and lifespan of products, assortment, product quality and safety, trust, customer service and treatment, own brands, skills development. | Product safety and quality, recycling, transport, business ethics and anti-corruption, profitability. |
| Suppliers | Meetings and dialogue in connection with projects and sourcing, annual negotiations, supplier visits, contracts, social media, Alcadon's website, fairs and exhibitions, Code of Conduct and day-to-day contacts between purchasing/call-off and suppliers. | Product safety and quality, working environment/working conditions, safety and health, social sustainability, sustainability certification, child labour, business ethics, materials selection, transports and fuels. | Product safety and quality, |
| Society | General company presentations, sustainability reporting, interim reports and annual reports, participation in trade associations and trade fairs. | Alcadon's contribution to a better society, ensuring a robust and quality-assured foundation for the digitalisation of society. | Occupational health and safety, ecological footprint and carbon footprint, business ethics and anti-corruption, environmental and climate responsibility, product and systems quality. |

Alcadon's sustainability management

AGENDA 2030 FOR SUSTAINABLE DEVELOPMENT

Agenda 2030 for sustainable development consists of 17 global goals for a better world. Our vision is to contribute to the goals set by the UN through our sustainability management in the areas that we can influence. In the report, we highlight the areas to which we make a particular contribution.



SUSTAINABILITY FOR ALCADON

Sustainable development and ESG (Environmental, Social and Governance) are fundamental to the operations of Alcadon. This is partly in response to demand from customers, employees and other stakeholders, partly because ESG and sustainability issues generate new business opportunities for us.

Everything we do affects the environment in some regard. We are responsible for our activities and for the impact we have on people and the environment. Our customers keep very high standards, and we know that this includes that we as a company fulfil our responsibility. We are thus imposing a deliberate environmental policy. From 2023 and onwards, we will calculate our carbon footprint according to the Greenhouse Gas Protocol (GHG-P). Read more on page 17.

We are working single-mindedly to integrate ESG in our business and our day-to-day operations. This includes accountability from an economic, environmental and social perspective, which, for example, involves efforts to improve the working conditions in the factories of our suppliers, ethical issues, and approaches to human rights and environmental performance. These are fundamental issues for all activities of Alcadon Group.

Companies within the Alcadon Group must be responsible business partners and operate their undertakings sustainably with regard to business ethics, anti-corruption, human rights, working conditions, equality and diversity, and use of resources.

Three focus areas

Alcadon's sustainability management is divided into three focus areas: Environmental Responsibility, High Level of Business Ethics, and Sustainable Working Life. Within these focus areas, we work towards the sustainability goals set by the UN that we can influence in our operations. Pages 15–28 describe how we work with these areas.

OUR SUSTAINABILITY GOALS

| Environmental responsibility | Performance indicator | Objective | 2020 | 2021 | 2022 | Global goal |
|---|---|--------------|-------|-------------------|-------|-------------|
| Employee engagement | How likely is it that you would recommend the organisation/ company as an employer to someone else? Measured in eNPS. | >30 | 46 | 40 | 22 | 3, 5, 8,10 |
| Staff turnover (on account of resignation) | Staff turnover | - | 8,1% | 18% ³⁾ | 21% | |
| Absence due to sickness | Number on sick leave as percentage of number of employees | <3% | 1.34% | 1.75% | 1.86% | |
| Short-term sick leave | Number on short-term sick leave as percentage of number of employees | <2% | 1.34% | 1.62% | 1.67% | |
| Incidents that resulted in sick leave | Number of incidents | 0 | 0 | 0 | 0 | |
| Business ethics | Performance indicator | Objective | 2021 | 2022 | 2023 | Global goal |
| Customer training | Customer training – number of people | >200 | 267 | 328 | 937 | 5, 8, 16 |
| Customer loyalty | Measured using NPS | >30 | 54 | 52 | 57 | |
| Gender equality of the Board | Number of women on the Board of Directors | 25% | 25% | 25% | 25% | |
| Bribery and corruption – no incidents reported. Goal is 0 | Bribery and corruption (Number of cases) | 0 | 0 | 0 | 0 | |
| Availability (uptime) measured by an | Restore av data | 98% | 100% | 100% | 100% | |
| Data security | Data restore – | twice a year | 100% | 100% | 100% | |

³⁾ An increase in staff turnover is partly due to the fact that the total number of employees have doubled compared to last year (2021). Historically the staff turnover has been higher in the group entity Networks Centre.

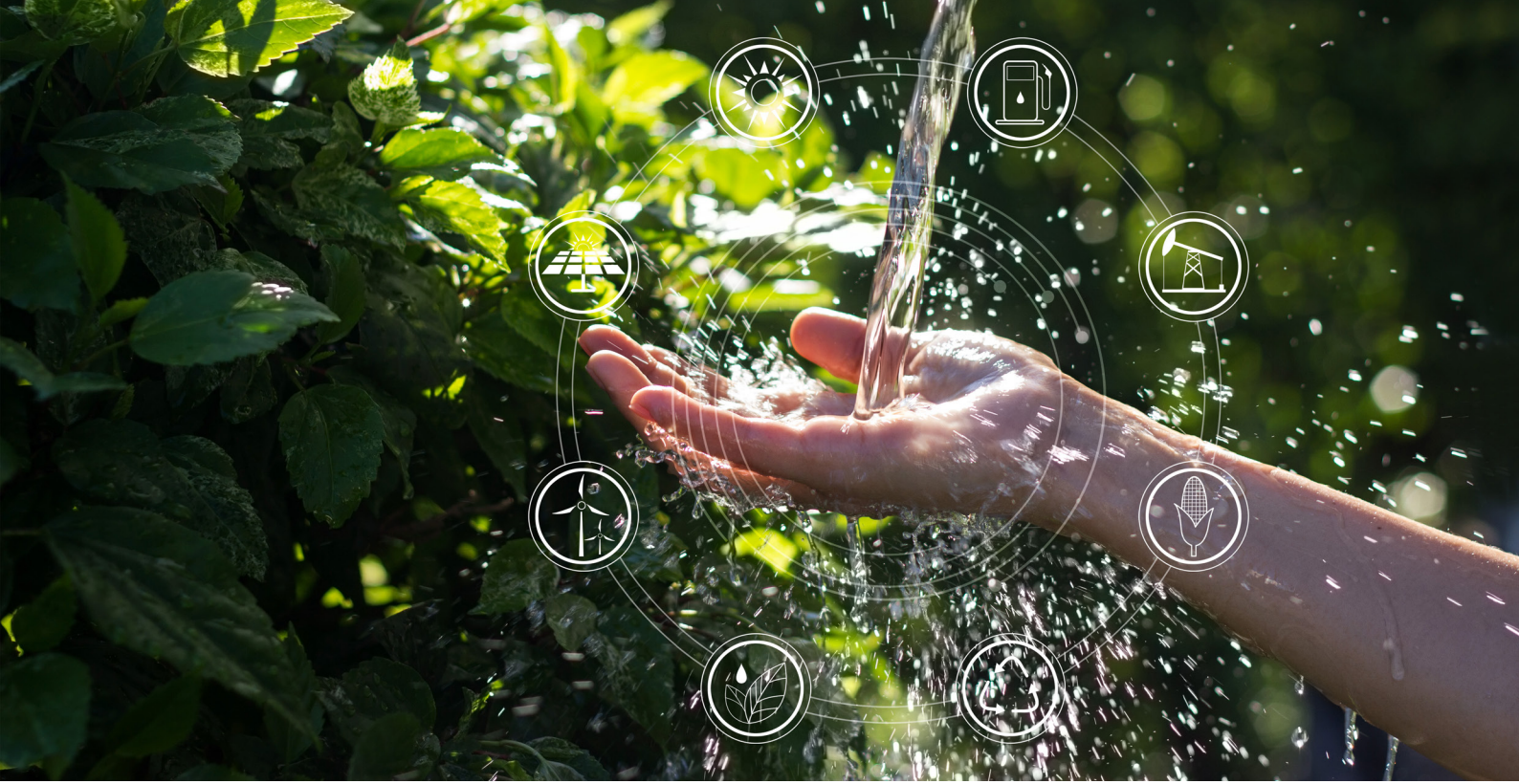
We have chosen to remove our previously presented target of <math><1.5</math> tonnes CO₂e/total sales in MSEK, as this calculation is replaced by a more comprehensive one based on the GHG protocol. See pages 17–18. We will wait for the results of our second calculation according to the GHG protocol before we may set a new target related to transports.

To maintain transparency and present a fair picture, we have chosen not to report on staff training for 2023. The Group has found consistent follow-up of staff training challenging. In 2024, we will review and develop a new approach to measure and achieve this objective with greater quality.

In 2023, Alcadon Group's Business Partner Code of Conduct was revised, and it has not yet been shared with our suppliers. Compliance with this CoC will be monitored in 2024, and we will change how we select which suppliers to focus on. Therefore, we choose to remove this objective from our 2023 report.

We strive to uphold transparency and quality in our sustainability efforts, and thus we cannot rule out the possibility that these objectives may be reintroduced in the future.





Environmental responsibility

Alcadon strives to conduct its operations with as little environmental impact as possible. Both as companies and individuals, we all have a great responsibility for our common environment. Therefore, we are constantly working to improve our practices relating to environmental issues and quality.

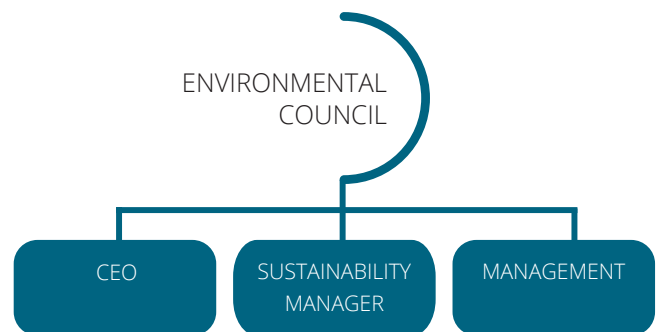
ENVIRONMENTAL POLICY

Most of our impact on the environment derives from the transport of goods, energy consumption, waste and packaging. We are working actively to minimise our impact on the environment in all of the said areas. The environmental impact is also taken into account in the selection of passenger modes of transport and electricity suppliers. Alcadon's Environmental Policy states that environmental commitments shall be a natural part of our daily work and go beyond the minimum levels specified in laws and regulations.

In terms of the environment, our work shall be characterised by continuous environmental improvements, further developed environmental management, and an active integration of environmental aspects.

ENVIRONMENTAL ORGANISATION

The highest decision-making body within the company in relation to environmental matters is the Environmental Council. The Environmental Council consists of management representatives from several countries, including the Sustainability Manager and the President. The Council's decisions apply to all companies within the Group and govern the work at the branches and sales offices that have daily customer contact.



The Sustainability Manager's role is to enhance the coordination and integration within the operations and with our suppliers. Our sustainability efforts include projects and activities that relate to all operations in the different companies. To achieve harmonisation and standardisation of our quality management in the long term, an integration is underway as part of our business development.

HIGH LEVEL OF RESOURCE EFFICIENCY

By offering training and webinars to our customers, we can ensure the quality of the installations where our products are used. The majority of our customers have undergone our licensing training for installers. This means that after completing the training the customer can in turn offer a 15-year guarantee on the installation.



Certified Installer

To ensure the sustainability and performance of the networks, the measured values of the installations are reviewed by experts at Alcadon. After approval, a guarantee card and construction certificate are issued.

ECOVADIS

During 2023, Alcadon was awarded bronze in EcoVadis's annual international rating. This places Alcadon among the top 35 percent in the world in terms of sustainability management in our industry. The objective for 2023 was to raise the rating from Bronze to Silver but we are still early in our sustainability journey and have room for improvement in some areas. Our sustainability efforts, just as our operations, are constantly developing, and to us, this is an opportunity to make improvements. We will continue to push for higher ratings and thus improve our work.



EcoVadis is an independent analysis company that annually examines and assesses companies' sustainability management. The assessment is based on 21 criteria in four different areas: environment, fair working conditions, business ethics, and the supply chain. They rate 150 purchasing categories in 110 countries, and the method is based on international CSR standards including the Global Reporting Initiative, the UN Global Compact and ISO 26000.

PARTS OF THE ORGANISATION HAVE ISO 9001 AND 14001 CERTIFICATIONS

Networks Centre Ltd, which conducts the Group's operations in the UK, renewed its ISO 9001 and 14001 certificates in 2023. The certificates are renewed through an annual review and has been carried out by a third party, CQS (Certified Quality Systems) Ltd. These certificates ensure Networks Centre Ltd's compliance with the ISO standard in quality and environment.

ISO (International Organisation for Standardisation) is an international organisation that develops standards, mainly for business, to facilitate the manufacture, development and trade of products and services. ISO 9001 is a quality management system standard for operational processes and a tool for companies that want to implement effective and structured quality management. ISO 14001 is the most recognised standard for environmental management systems and is based on 55 requirements.

OUR OPERATIONS SHALL CONTRIBUTE TO:

- Reduced emissions.
- More efficient energy use.
- Reduced energy consumption.
- Source separation of waste.
- Recycling.
- Reuse.

OUR ENVIRONMENTAL POLICY MEANS THAT:

- Environmental consideration shall be taken into account in every decision.
- Environmental management shall be a natural integral part of each activity.
- Environmental management shall be developed in line with new knowledge becoming available.
- Environmental management shall support our own business goals.
- Environmental management concerns everyone and is founded on involvement.



ENVIRONMENTALLY ADAPTED PRODUCTS

Alcadon's products shall be manufactured from recyclable materials or recycled materials, where possible. An objective for the companies is to phase out any products that are not manufactured in an environmentally friendly manner or contain environmentally harmful substances from the operations. To meet current and future environmental requirements, we certify products that we consider important for our and our customers' businesses. This is done through the various services that are currently available, including Byggvarubedömningen, Sunda Hus and the Nordic Swan. Through these services, our customers can obtain information about our products, which are then checked from an environmental perspective.

We are affiliated with NPA (Näringslivets Producentansvar), a Swedish producer responsibility organisation that promotes circular and traceable material recycling development. Producer responsibility means, among other things, that we as a company are responsible for ensuring that the packaging accompanying our products is recycled and handled correctly. Through our affiliation with NPA, we meet the requirements placed on us in the Swedish Packaging Ordinance. We work continuously to ensure environmentally friendly handling of packaging. We are for example working towards eventually replacing our manuals and product data sheets with QR codes to reduce unnecessary consumption of paper in connection with the use of our products.

Producer responsibility does not only apply to packaging. We are also obliged to take care of our electronic products. It is part of our responsibility to ensure that the products are recycled, and that the waste is handled correctly so that it can be recycled. Alcadon is a member of El-Kretsen, which has an approved recycling system for such products. El-Kretsen is the Swedish business sector's service company tasked with fulfilling the producer responsibility with regard to electrical and electronic products and batteries. The WEEE directive (please see page 26) and the legislation that regulates producer responsibility form the basis for El-Kretsen's activities. The supervisory authority responsible for supervising compliance with the regulation is the Swedish Environmental Protection Agency.

LOW CLIMATE IMPACT

Alcadon contributes to reduced environmental impact by promoting the transition from Copper to Fibre installations. The copper switch off is positive for the environment, society, consumers and telecommunications. Studies show that the transition from Copper to Fibre installations enables significant environmental, social and economic benefits.

- Reduced carbon dioxide emissions and greater energy efficiency: fibre networks emit 88 percent less green-house gas emissions per Gigabit compared to older technology.
- Economic upswing: full FTTP expansion has a positive effect on the employment rate and leads to improved conditions for new start-ups.
- Reliability: fibre is 70–80 percent more reliable than copper, which significantly reduces operating costs, such as maintenance and repairs.⁴⁾

⁴⁾ Source: FTTH Council Europe press release 2020-12-03, Copper Switch off Study 2020



ENVIRONMENTAL REQUIREMENTS FOR OUR SUPPLIERS

One of the companies' environmental objectives is to exert influence on our major suppliers to take environmental aspects into account in their production and operations at all times. Our means to achieve this is to request the supplier to read and approve our Code of Conduct, which imposes requirements relating to, among other things, environmental impact and other aspects of the ESG. We produced an updated version of our Business Partner Code of Conduct in 2023 and will send it to our suppliers for approval in 2024. Read more about our Code of Conduct on page 27.

ENVIRONMENTALLY ADAPTED PURCHASES

An established goal is to always consider environmental aspects when purchasing products used in the business, everything from vehicles and fuels to copy paper and pens. This has brought with it a transition to more environmentally adapted products. Compliance with the requirements is a must and is a topic of discussion during staff meetings.

CARBON FOOTPRINT

In 2023, Alcadon began the extensive work to comply with the reporting requirements of the EU Directive CSRD by 2025. As a first step, we have chosen to calculate our climate emissions according to the GHG protocol (Greenhouse Gas Protocol), and we have done this together with experienced climate advisors from Position Green, a leading player in sustainability software and consulting services. The calculation is based on direct emissions from our operations (Scope 1), indirect emissions from our operations (Scope 2) and indirect emissions in our value chain (Scope 3).

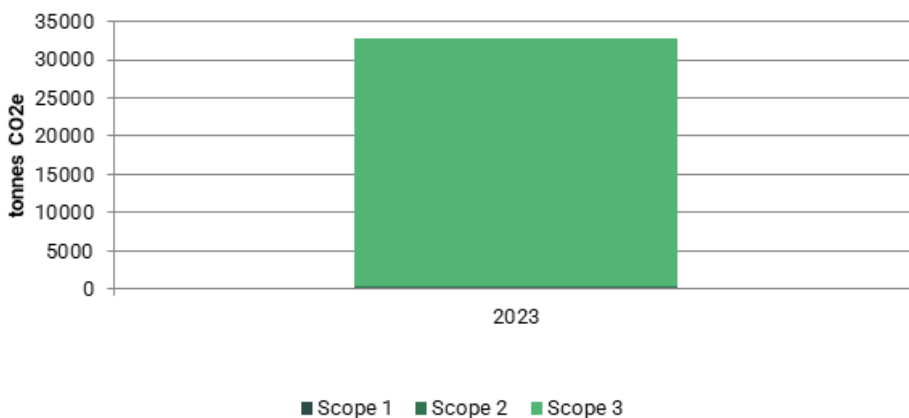
We held a workshop in the autumn together with Position Green and key people throughout the Group to identify which emission categories in Scope 3 are significant with regard to Alcadon Group's operations. We concluded that 10 out of 15 categories are essential to calculate and these are presented on pages 18. We have also implemented the Position Green software platform for Sustainability Reporting to further allow us to calculate and summarise emissions in a structured way.

Scopes 1 and 2 have been calculated based on activity data such as kilometres driven and/or litres filled per fuel type, and energy consumption in kWh. Scope 3 has been calculated based on a mix of activity- and expenditure-based data and assumptions based on statistics.

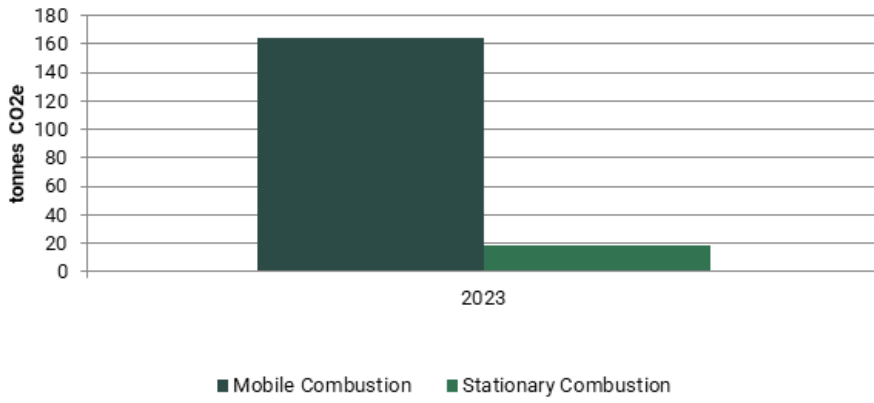
The result shows that our indirect Scope 3 emissions from the value chain make up more than 99 percent of our total emissions from all three scopes. The categories that account for the largest percentage is Purchased goods and services, Use of sold product and End-of-life treatment of sold products. Emissions from Use of sold products are higher because the reported products are estimated to be used approximately 12 hours a day and have an estimated lifecycle of about 2 years. The calculation of this category includes estimated emissions from the entire lifecycle of the product. For the next reporting period, we will focus on improving and quality-assuring procedures and data collection so that we can set reasonable targets for our emissions in the future.

Position Green will provide further advisory and guidance in 2024 when we conduct our double materiality analysis. This is one more step that we take to comply with the CSRD and, above all, to improve our sustainability performance as a company.

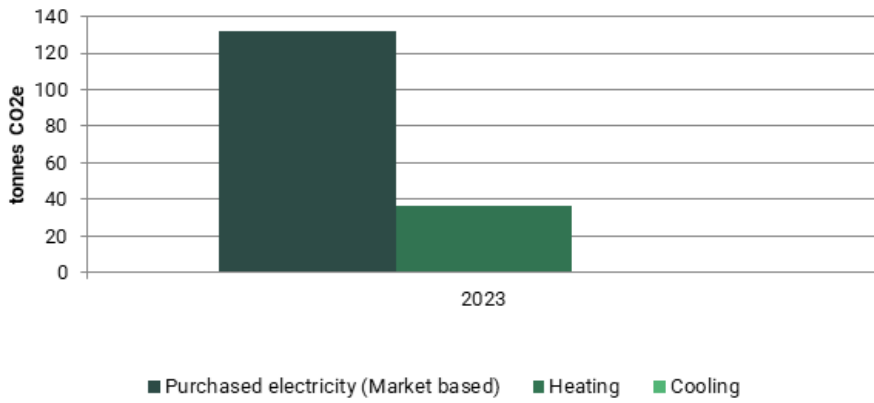
Distribution of Scope 1, 2 and 3 (per scope and year)



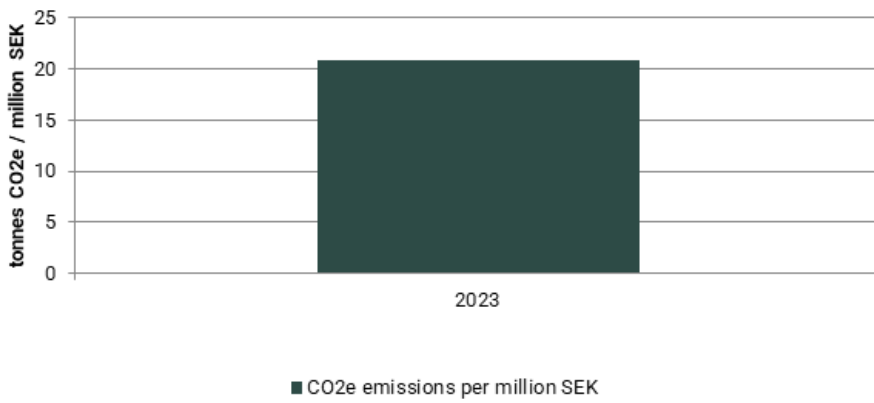
CO₂e emissions in Scope 1



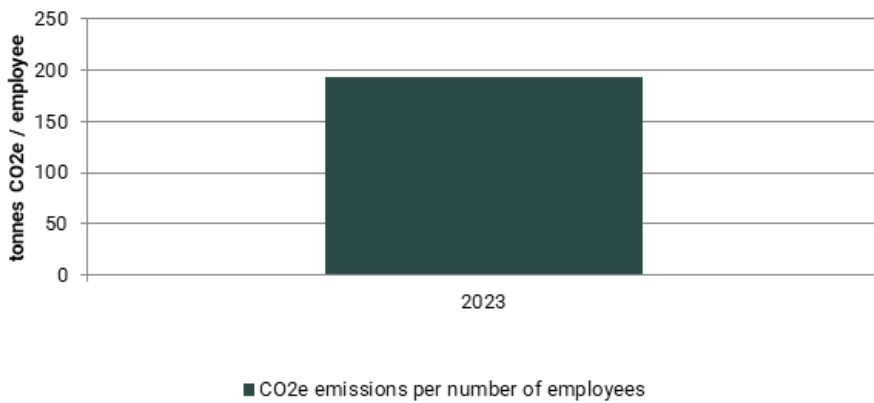
CO₂e emissions in Scope 2



CO₂e emissions per million SEK



CO₂e emissions per number of employees



TRANSPORTS

Alcadon buys, and consequently transports, a large part of its goods from places outside Sweden. Emissions from transports, as part of our indirect Scope 3 emissions, account for about 6% of the total emissions in category 3. This is a relatively small part of our total emissions, but this negative impact on the climate is unavoidable for our business. Therefore, we do what we can to reduce it.

- We continuously evaluate our selection of carriers and modes of transport, and choose, as far as possible, without compromising on quality and time, the means of transport with the least impact on the climate.
- Fully loaded transports. We try, as far as possible, to fully load the transports during export and import, in part to streamline, but also to reduce the number of transports and thereby also our CO2 emissions.
- Use of the best possible fuel and reduced fuel consumption; one of the general environmental objectives established for the business prescribes the use of the best possible fuel and requires measures to reduce fuel consumption. We address this by continuously replacing our fossil-fuelled company cars with electric hybrids and fully electric vehicles. Today, electric hybrids and fully electric vehicles together represent about 64% of our total vehicle fleet.
- Environmental information to customers and suppliers: By means of oral and written communication, our customers are kept informed about our continuous environmental management. Our suppliers are informed about our ESG requirements through our Business Partner Code of Conduct.

SOURCE SEPARATION OF WASTE

All material we use will sooner or later become waste in some form. For packaging that arrives in Sweden in connection with the import of goods, we take our responsibility as a producer by being affiliated to FTI. With regard to packaging materials purchased in Sweden, we have agreements with suppliers where a return fee for recycling is included. When it comes to handling waste from our own operations, we have an agreement with PreZero for transport and further handling in approved forms. We submit paper for recycling at all our offices, and pack our orders in recycled boxes.

Even the cable drums that are delivered to our warehouses are reused as far as possible. If a drum is too damaged, it is submitted for recycling.

Alcadon in Norway received certification according to Eco-Lighthouse for all its offices in 2022. This not only entails source separation of waste but also translates into an obligation to work actively to reduce the carbon footprint of the offices. The certificate is renewed through a bi-annual review, with the next review taking place in 2024.

Eco-Lighthouse is an independent third party that offers sustainability training, guidance and certification of Norwegian companies. The certification scheme is based on 72 industry-specific sets of criteria, divided into 14 groups classified in accordance with the Norwegian Standard Industrial Classification (SIC2007). The certification system is recognised by the European Commission, and the Norwegian government regards it as complementary to ISO-14001 and EMAS certification. Eco-Lighthouse is certified in accordance with the ISO-9001:2015 standard.



REDUCED USE OF CONSUMABLES AND ENERGY SAVING MEASURES

A goal that we continue to work on is to increase the use of computers and appropriate software to reduce paper use when we, for example, disseminate information to personnel, customers and suppliers. This includes that we have started to replace the physical data sheets and instructions that come with our products with digital QR codes on the inside of the packaging. This makes it simple for our customers to access the information directly on their phones or tablets, while we benefit the environment and save energy and time. The companies use low-energy lightbulbs in the light fixtures where this is possible.

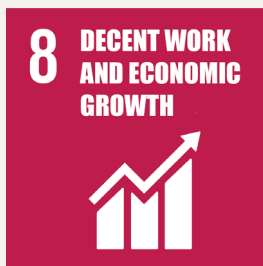
PLAN 2024

- Develop and improve our climate calculations under the GHG protocol.
- Continue to gradually change our fossil-fuelled company cars to electric vehicles and electric hybrids.



7. SUSTAINABLE ENERGY FOR ALL

Alcadon contributes greatly to this goal, as a large part of our business consists of developing fiber solutions for, among others, energy companies, city networks and operators. The transition from copper to fiber installations contributes to reduced environmental emissions and energy efficiency, as well as providing society with a reliable network connection. We are passionate about enabling digitalisation, as we believe a connected world is a better world.



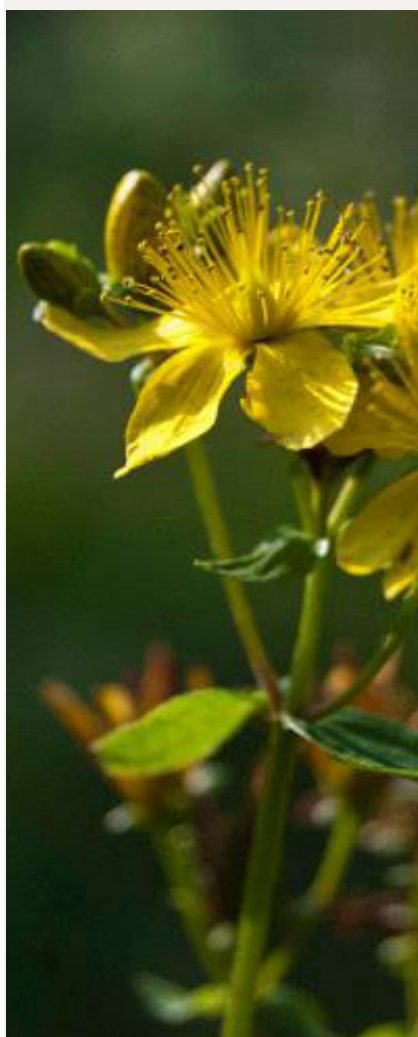
8. DECENT WORKING CONDITIONS AND ECONOMIC GROWTH

Sub-goals 8.5 and 8.8 encompass decent working conditions for all women and men, including young people and people with disabilities, as well as a safe and secure work environment for all workers. To contribute to these, Alcadon has a Gender Equality Policy and a Work Environment Policy in place for our own employees, as well as a Code of Conduct that everyone shall follow. The Code of Conduct is also used to set requirements on our suppliers and, among other things, their work environment, but it also contains clear requirements on human rights⁵⁾.



9. SUSTAINABLE INDUSTRY, INNOVATION AND INFRASTRUCTURE

Sub-goals 9.1 and 9.4, which relate to expanding and upgrading infrastructure, are something that we at Alcadon contribute in particular to, as we are active in commercial property networks, fiber networks, and residential networks. In addition to providing complete solutions for, among other things, fiber networks, communication and electricity, we also offer training to our customers in order to broaden their skills in these areas.



12. SUSTAINABLE CONSUMPTION AND PRODUCTION

To contribute to sub-goals 12.2 and 12.4, which concern streamlining the use of natural resources and responsible management of chemicals and waste, Alcadon is, among other things, affiliated with FTI, which has the task of providing recycling systems for packaging. We reuse packaging and cable drums as far as possible, and then recycle them when they are spent. By informing our customers how to handle recycling of the cable drums on which our products are delivered, for example via Drumster, we ensure that cable drums are reintroduced in the production stage.



13. COMBAT CLIMATE CHANGE

This goal is something that we at Alcadon are constantly striving to improve on. Our environmental impact takes place mainly via freight transport, energy consumption, waste and packaging. We work actively to minimise our environmental impact within each area. By training our personnel and constantly raising awareness within the company, we can reduce our carbon footprint even further.

⁵⁾Read more on page 27



Sustainable working life

Alcadon shall actively work to create a socially, physically and psychologically healthy workplace for all employees, by preventing the risk of occupational injuries and work-related ill health. The minimum requirement for the business is to comply with laws, regulations and regulatory requirements in all respects, and to ensure that the systematic environmental management is conducted as an integral part of the regular operations. Systematic work environment management involves investigating, preventing, implementing and following up measures. Work environment management shall also include gender equality, diversity, skills development, influence and responsibility, well-being, stress management, drugs and substance abuse management, issues around threats and violence, and organisational development.

CODE OF BUSINESS CONDUCT AND CORPORATE GOVERNANCE

Since our company was founded in 1988, we at Alcadon have insisted that all our employees maintain the highest level of integrity when doing business with and for Alcadon, which also includes when doing business with customers, business partners, employees and investors. Our Code of Business Conduct and Corporate Governance incorporates rules regarding individual responsibility and responsibility to colleagues, as well as responsibility to our employees, customers, shareholders, the general public and other stakeholders, and involves:

- Promoting honest and ethical conduct in existing or apparent conflicts of interest between personal and professional relationships.
- Promoting complete, fair, accurate, timely and comprehensible information on the content of the monthly reports that Alcadon shall archive.
- Promoting compliance with applicable rules and regulations.
- Providing guidance to directors, managers and employees to help them recognize and manage ethical issues.
- Providing mechanisms for reporting unethical behaviour.
- Helping foster a corporate culture with honesty and responsibility.

ALCADON'S WORK ENVIRONMENT HANDBOOK

Alcadon's handbook describes our basic activities for creating a good and safe work environment. The purpose of the handbook is to ensure that the activities that affect the work environment are carried out in an efficient and planned manner. Work environment management shall be a natural part of everything we do and of all decisions that are made. There shall, therefore, be a connection between all activities in our operations and the work environment management.

The handbook is based on the Swedish Work Environment Act with associated regulations issued by the Swedish Work Environment Authority. The Act contains fundamental provisions and specifies general requirements. The regulation aimed at clarifying the employer's responsibility for work environment management and how it shall be fulfilled is AFS 2001:1 Systematic Work Environment Management.

THE HANDBOOK CONSISTS OF

- Our Work Environment Policy, which describes in general how we shall create a good work environment
- Documented procedures for various activities
- Forms
- Instructions
- Checklists

The handbook is a living document that is continuously updated. It is available to all personnel via our internal website. Anyone starting work with us will receive an introduction that, among other things, addresses the work environment risks that exist in the business and how to work/ behave so as to avoid injury and ill health. New managers shall receive basic work environment training that includes systematic work environment management and other rules (regulations) that apply to our business.

HEALTH

We monitor the health of our employees in annual employee dialogues. In the autumn of 2023, an annual employee survey was conducted across the Group, where we received an average score of 4.63 out of 5 on the questions "I enjoy working with my colleagues" and "I always do my best". A slight increase of 0.03 points compared to the result of 4.6 in 2022. The question we received the lowest score on (3.66 out of 5) was "internal communication", which is something we continuously follow up with annual employee dialogues. We see that this has had a small but positive effect compared to the 2022 result, which was slightly lower (3.54), but we continue to work towards improvement.

As an employer, the company has a responsibility to take measures to prevent its employees to suffer ill health on account of their work. The company offers a generous well-being allowance and has a Stress Policy in place as an indirect measure for the prevention and reduction of stress among the employees. In Sweden, the company has entered into an agreement with a chain of gyms with favourable prices for employees. All employees are also offered private health insurance. Some offices offer massage treatments at a reduced price, as well as access to their own gym.

EMPLOYEE SURVEY

When asked how much trust employees have in Alcadon's top management, the average value was 4.35⁶⁾ on a scale of 1-5 where 1 corresponds to no confidence and 5 to very high confidence.

⁶⁾ Average in 2023

Source: Netigate Employee Report 2023, Swedish workplaces.

A study based on interviews with approximately 3,000 working individuals and over 10 years of studies of own data.



eNPS⁷⁾ 22

⁷⁾ eNPS stands for Employee Net Promoter Score and is a global key indicator for measuring employee satisfaction and provides a measure of how willing employees are to recommend their workplace. Generally, a score between 10-30 is considered good while a score close to 30 is excellent. In 2023, our score was 22 and the global average score is considered to be 14, meaning that our 2023 score is high even though it is lower compared to previous years.

DIVERSITY AND GENDER EQUALITY

Managing diversity and gender equality is an important part of recruitment, salary setting, and skills development. We strive to unlock the potential of everyone's differences and perspectives. We do not accept any form of discrimination, sexual harassment, or discriminatory treatment. Our policy against discriminatory treatment includes, among other things, clear guidelines that all our staff must respect, as well as a set of prevention and response measures.

A continuing objective of the Alcadon Group is to increase the number of women in the organisation. After our latest acquisition, the average number of women more than doubled, from 11.1% to 25.4% in 2022. In 2023, the proportion increased to 28.68%.

GOOD WORK ENVIRONMENT, HEALTH AND SAFETY

Alcadon is responsible for ensuring that risk assessments of the work environment are carried out, which is part of the systematic work environment management stipulated by law. Risk assessment is a natural part of daily work, but in addition to this, regular examinations of the work environment shall be carried out in order to prevent employees from becoming ill or injured by or at work. The results of our work environment surveys, in the form of employee dialogues, workplace meetings and targeted surveys, form an important basis for the assessments. Each manager is responsible for ensuring that the risk assessments are carried out. Based on the risk assessments, an action plan is drawn up, where any deficiencies are remedied.

The work environment management is followed up on an annual basis in order to ensure that we live up to the regulations on systematic work environment management, and that the work environment management has worked well.

SKILLS SUPPLY AND DEVELOPMENT

Alcadon is dependent on key individuals, particularly among the senior management. Alcadon's development further depends on its ability to recruit and retain qualified employees. We are working to create an attractive working environment with good opportunities for development and to be a learning organisation where knowledge and experiences are shared among the employees.

COMMUNITY INVOLVEMENT

During the year, we have supported several important organisations such as The Swedish Childhood Cancer Fund and the City Mission..



Landsforeningen uventet barnedød

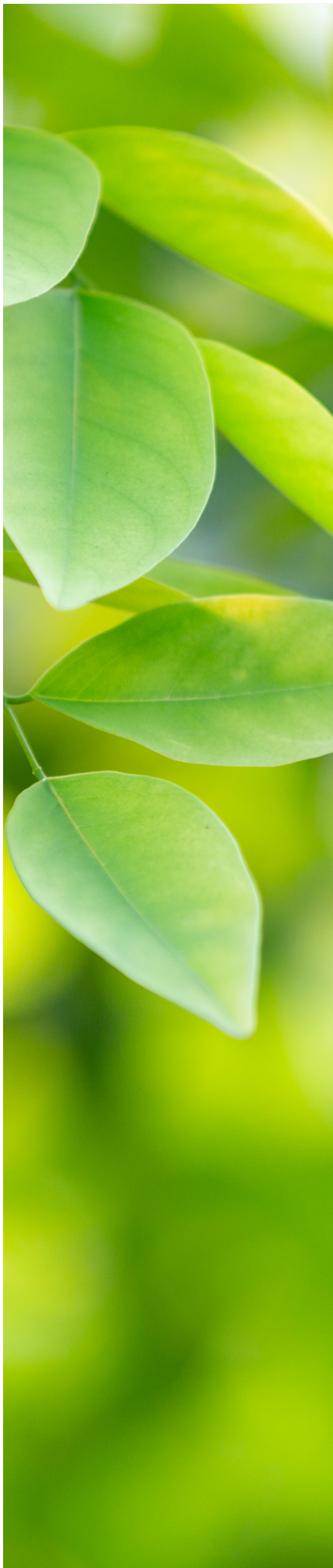


| Sustainable working life | Performance indicator | Objective | 2021 | 2022 | 2023 | Global goal |
|--|--|-----------|-------|-------------------|-------|-------------|
| Employee engagement | How likely is it that you would recommend the organisation/company as an employer to someone else? Measured in eNPS. | >30 | 25 | 46 | 40 | 3, 5, 8, 10 |
| Staff turnover (on account of resignation) | Staff turnover | - | 8,1% | 18% ⁸⁾ | 21% | |
| Absence due to sickness | Number on sick leave as percentage of number of employees | <3% | 1.34% | 1.75% | 1.86% | |
| Short-term sick leave | Number on short-term sick leave as percentage of number of employees | <2% | 1.34% | 1.62% | 1.67% | |
| Incidents that resulted in sick leave | Number of incidents | 0 | 0 | 0 | 0 | |

⁸⁾ An increase in staff turnover is partly due to the fact that the total number of employees have doubled compared to last year (2021). Historically the staff turnover has been higher in the group entity Networks Centre.

PLAN 2024

- Employee survey and eNPS will be carried out in all countries
- Update and improve our internal Code of Conduct



3. GOOD HEALTH AND WELL-BEING

To contribute to good health and well-being within the organisation, we offer our employees a well-being allowance and health insurance, and in some offices there is access to a gym and massage treatments. The organisation has a current Stress Policy to prevent burnout and mental illness as a result of the work.



5. GENDER EQUALITY

To contribute to increased gender equality, we have a Gender Equality Policy that we follow within the company. This policy clearly states that we do not tolerate sexual harassment or gender discrimination, and it contains measures to counteract unreasonable salary differences due to gender. We are constantly working to introduce more female employees to the organisation.



8. DECENT WORKING CONDITIONS AND ECONOMIC GROWTH

Sub-goals 8.5 and 8.8 encompass decent working conditions for all women and men, including young people and people with disabilities, as well as a safe and secure work environment for all workers. To contribute to these, Alcadon has a Gender Equality Policy and a Work Environment Policy in place for our own employees, as well as a Code of Conduct that everyone shall follow. The Code of Conduct is also used to set requirements on our suppliers and, among other things, their work environment, but it also contains clear requirements on human rights¹²⁾.



10. REDUCED INEQUALITY

Sub-goals 10.2 and 10.3 relate to working to ensure that all people, regardless of age, gender, disability, race, ethnicity, origin, religion or other status, become more included and have the same rights. Managing diversity and gender equality is an important part of recruitment, salary setting, and skills development. We strive to take advantage of everyone's differences and perspectives, and do not tolerate any form of discrimination within the organisation. This is stated in our Work Environment Policy and Handbook.

¹²⁾ Read more on page 27



High level of business ethics

PRODUCT QUALITY AND SECURITY IN THE SUPPLY CHAIN

At Alcadon, quality not only means that our products shall meet or exceed our customers' expectations. It also entails that they are manufactured under good conditions and that our customers are satisfied with us as a company. Taking responsibility for the impact of our operations on people and the environment is also an important prerequisite for the future profitable growth of all subsidiaries. Here, we explain how we do it.

SUPPLIERS

In order to be able to sell and deliver products, the subsidiaries are dependent on external deliveries fulfilling the agreed requirements with regard to quantities, qualities, delivery times, etc. Defective, delayed or unfulfilled deliveries from suppliers may in turn cause the subsidiaries' deliveries to be delayed, deficient or faulty, which can result in reduced sales and, as such, negatively affect our business, financial position and results. We continuously evaluate and develop our quality criteria, which we, through our internal processes, ensure that our suppliers can meet. Some of our means to achieve this are through close contacts with our suppliers, including regular visits, in parallel with third-party quality assessments and testing.

PROCEDURES FOR THE HANDLING OF WEEE AND ROHS DIRECTIVES⁹⁾

To meet the requirements of the statutory WEEE and RoHS Directives, we at Alcadon have developed procedures for different parts of the organisation. In order to ensure that the delivery of products for which Alcadon has producer responsibility complies with RoHS, WEEE and CE marking, purchasers and product managers always require that suppliers and manufacturers who supply Alcadon with products fulfil all requirements and have the correct documentation. Using a flow chart, purchasers at Alcadon can easily and quickly identify whether the products intended for procurement fulfil the requirements on requested certificates, documentation, and test reports from the manufacturer and supplier for the various directives that are statutory, and with which the product must comply. All documentation is stored electronically on the company's internal network and in the company's business system.

⁹⁾ The WEEE Directive (Directive on Waste Electrical and Electronic Equipment) regulates what should happen when products become waste. The RoHS Directive (Directive on the Restriction of the use of certain Hazardous Substances in electrical and electronic equipment) prohibits the presence of certain chemical substances in electrical and electronic equipment.

WORKING CONDITIONS

Products shall be manufactured under acceptable working conditions by suppliers who take responsibility for the working environment. The best way to influence and contribute to a positive development is to establish close and long-term relationships with our suppliers. By supporting our suppliers, we aim to motivate them to assume considerable responsibility themselves, for people and their working conditions.

OUR CODE OF CONDUCT

The purpose of our Code of Conduct is to construct a foundation of shared values, to which we and our suppliers can align our work. Our customers keep very high standards and we know that these also include that we as a company fulfil our responsibility.

Long-term relations with stakeholders, good practices, and a high level of business ethics and moral standards are key success factors for lasting growth and sustainability.

Alcadon's Business Partner Code of Conduct is based on the UN Universal Declaration of Human Rights (UDHR), the UN Convention on the Rights of the Child (UNCRC), the UN Convention against Corruption (UNCC), the International Covenant on Economic, Social and Cultural Rights (ICESCR), the conventions of the International Labour Organisation (ILO) and other relevant international standards for human rights and labour rights applicable at any given time. The supplier shall be responsible for ensuring that its operations adhere to this Code of Conduct.

Our suppliers further have an obligation in turn to ensure that their suppliers, subcontractors, producers and partners involved in the manufacture of goods and services for companies within the Alcadon Group adhere to this policy.

As a result of the new Whistleblower Act, Alcadon has implemented a whistleblower service managed by the external service provider WhistleB. All messages are handled confidentially and are reported via <https://report.whistleb.com/sv/alca>.
Read more on our website <https://alcadongroup.se>.

STABLE PROFITABILITY

A good relationship with our customers creates the best conditions for stable profitability. Our customers' opinions are invaluable and form the

basis for our further development and improvement. In a customer survey conducted in autumn of 2023, we asked the question "How satisfied are you with Alcadon as a whole?" and received the grade 8.68 NKI¹⁰⁾ on the scale of 1–10, where 10 = very satisfied. We are proud to announce that the score is slightly above the score in 2022, when we received the grade 8.42 on the same question.

Since 1988, Alcadon develops and offers products, solutions and systems in network infrastructure/data communication with a range that includes fibre and copper-based solutions as well as both passive and active products. We continuously offer training to our customers in order to provide expertise in new systems and technologies. At present, operations are conducted in Sweden, Norway, Denmark, Germany, the UK, Belgium, and the Netherlands. Sales are mostly made to installers, operators, construction companies, integrators, municipalities and data centres.

The core of our offering consists of proprietary solutions, where the production is outsourced to partner factories in a number of countries with which we have cooperated for many years. The proprietary range is complemented by products and solutions from leading international manufacturers. The combination of our own systems, such as ECS and DC-Line, and partnerships with leading international operators creates a balance resulting in a complete and competitive, clearly premium offering and a flexible business model.

OUR REQUIREMENTS ON SUPPLIERS INCLUDE THE FOLLOWING AREAS:

- Corruption and bribery
- Human rights and working conditions
- Child labour and young workers
- Health and safety
- Responsibility for the origin of certain minerals
- Environmental protection

For a detailed description of the above, see www.alcadongroup.se



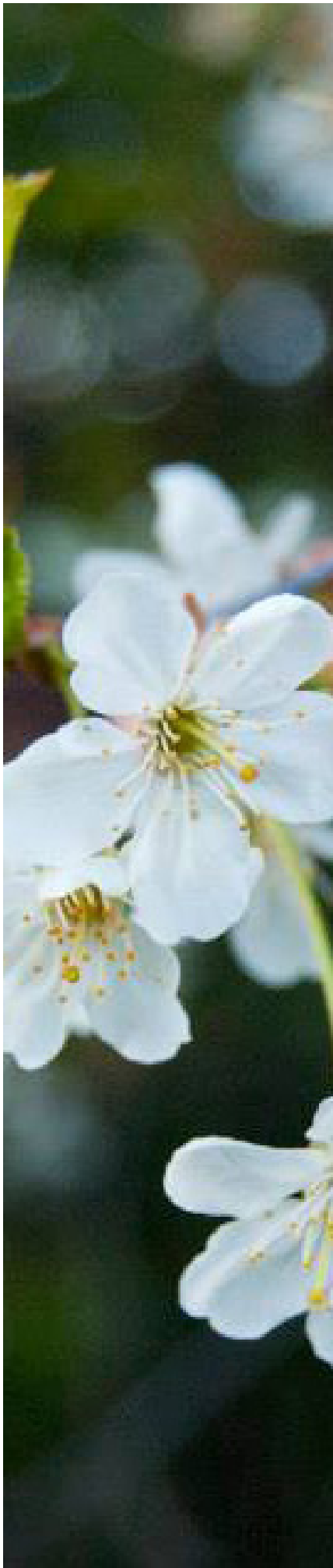
¹⁰⁾ NKI: Equivalent to CSI/Customer Satisfaction Index [Swedish: Nöjd-Kund-Index]

DATA SECURITY

Alcadon receives a large part of its sales via Web and EDI, and availability is important to Alcadon’s customers. To prevent the site from crashing due to virus or attempted data breach, we perform a complete data restore test at least twice a year. We use central firewalls with technology to security check traffic to and from the internet, and we have installed industry-leading security on workstations with protection against malicious code, Trojans and backdoors.

| Business ethics | Performance indicator | Objective | 2021 | 2022 | 2023 | Global goal |
|--|---|--------------|------|------|------|-------------|
| Customer training | Customer training – number of people | >200 | 267 | 328 | 937 | 5, 8, 16 |
| Customer loyalty | Measured using NPS | >30 | 54 | 52 | 57 | |
| Gender equality of the Board | Number of women on the Board of Directors | at least 25% | 25% | 25% | 25% | |
| Bribery and corruption – no incidents reported. Goal is 0. | Bribery and corruption (Number of cases) | 0 | 0 | 0 | 0 | |
| Availability (uptime) measured by an independent company | Availability (uptime), Webshop | 98% | 100% | 100% | 100% | |
| Data security | Data restore – twice a year | twice a year | 100% | 100% | 100% | |





5. GENDER EQUALITY

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12. SUSTAINABLE CONSUMPTION AND PRODUCTION

To contribute to sub-goals 12.2 and 12.4, which concern streamlining the use of natural resources and responsible management of chemicals and waste, Alcadon is, among other things, affiliated with FTI, which has the task of providing recycling systems for packaging. We reuse packaging and cable drums as far as possible, and then recycle them when they are spent. By informing our customers how to handle recycling of the cable drums on which our products are delivered, for example via Drumster, we ensure that cable drums are reintroduced in the production stage.



16. PEACEFUL AND INCLUSIVE SOCIETIES

We contribute to sub-goal 16.5, mainly with the help of our Code of Conduct, which, as well as applying to the entire organisation, also applies to suppliers. To ensure that the Code of Conduct is complied with, annual visits to suppliers are carried out.

¹¹⁾ Read more on page 27

AUDITOR'S OPINION ON THE STATUTORY SUSTAINABILITY REPORT

To the General Meeting of the Shareholders of Alcadon Group AB , reg.no. 559009-2382

ASSIGNMENT AND DIVISION OF RESPONSIBILITY

It is the Board of Directors that is responsible for the Sustainability Report for 2023 and for preparing it in accordance with the Annual Accounts Act.

FOCUS AND SCOPE OF THE AUDIT

Our review was conducted in accordance with FAR's auditing standard RevR 12 The auditor's opinion on the Statutory Sustainability Report. This means that our examination of the sustainability report has a different focus and is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and the generally accepted auditing practice in Sweden. We believe that the examination has provided us with sufficient basis for our opinions.

OPINIONS

A sustainability report has been prepared.

Stockholm, Sweden, 27 March 2024

Grant Thornton Sweden AB

Daniel Forsgren

Authorized Public Accountant



Alcadon Group

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