

CONTRIBUTING

TO THE

TRANSITION



# Working Towards Agenda 2030

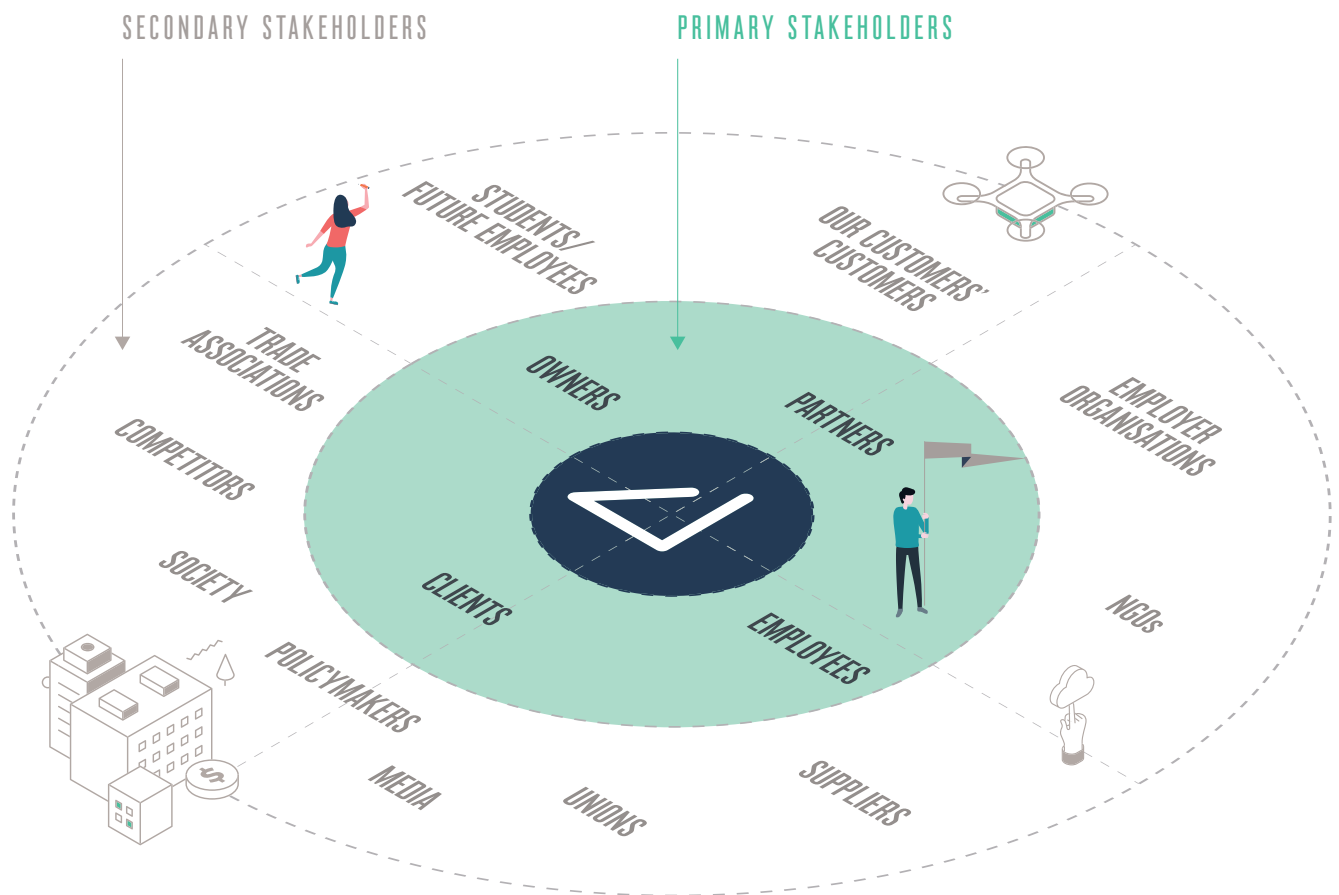
To meet the global sustainability challenges, today's society requires a rapid transition in which infrastructure, industries and buildings must become smarter and more efficient. At Rejlers, we are actively contributing to this transition. We accomplish this through solutions that are strengthening our customers' competitiveness while at the same time future-proofing their businesses and our societies.

Rejlers is a platform for continuous learning, development and growth. Our engineering consultancy services are important building blocks for achieving a sustainable society where communities are future-proof, industries reshaped to be fossil-free and everything runs on renewable energy. As our customers' trusted advisor, we show the way forward, bringing them new and comprehensive perspectives and first-rate expertise in cutting-edge technological solutions. We know that value-driven digitalisation, based on real needs, is key for overcoming all the challenges at hand. In close collaboration with our partners and customers we develop solutions that contribute to our vision Home of the Learning Minds.

## Sustainability framework

Rejlers sustainability framework aims to contribute to the UN Sustainable Development Goals (SDGs) through defined objectives and activities. The framework covers three areas: People, Projects and Partners. We are convinced that working with sustainability in an integrated way is a prerequisite for continuing to create long-term value for our customers, employees and other stakeholders.

The sustainability framework covers the areas where we can make the biggest difference through our unique expertise. For us, this means meeting the increased demand and expectations to create and develop sustainable societies. We have developed our own classification system for assignments which enables us to work with sustainability in a more focused manner together with our customers.



On cover:  
My, management consultant

PEOPLE

PROJECTS

PARTNERS

Global Goals



Ambition

We love challenges and want to be the best learning organisation in the sector. This is possible because we have the most committed employees.

We are creating a more sustainable tomorrow and are future proofing our customers' businesses. We share knowledge through our open source culture.

Our brilliant network contribute to our success. We always do business with integrity and honesty.

Objectives 2025

- We promote a work environment that ensures physical and mental health. As a result, we have a sick leave factor below 2.5 per cent.
- Our work culture promotes the success of our colleagues. This results in an eNPS of 20.
- We foster a learning culture that adds value for employees, customers and partners.
- We achieve greater diversity, with at least 25 per cent women in the organisation.
- Our group management team and segment management teams are gender-equal.
- We continuously increase the share of projects that contribute to sustainable development and the UN Sustainable Development Goals in various ways.
- Between 2020–2025, we will reduce Rejlers' carbon emissions from scope 1, 2 and business travel by 50 per cent.
- We continuously tighten the requirements for our suppliers and partners to ensure sustainability throughout the value chain.

# People

Our employees are the foundation of Rejlers' success and development. Our goal is to become the most learning organisation in the industry. We succeed in this by having an inclusive, inspiring and learning work environment.

Our vision "Home of the Learning Minds" encourages curiosity and a desire to continuously learn and develop. This affects how we interact with each other, both internally and externally, as well as the type of skills we seek in our employees. At the same time, it provides clear room for individual development.

## Diversity

One of Rejlers' long-term goals is to increase diversity within the company. We are striving to build an inclusive and equal workplace where our employees are treated equally and provided with the same opportunities. A diverse workplace makes us a more attractive employer and enables innovative teams and solutions that in the end benefit the customer. An equal workplace means that we do not miss out on important perspectives and skills. Rejlers operates in a sector where the majority of employees are men, which is why we work hard to encourage women to choose Rejlers as their employer.

Rejlers has a gender-equal top management team. We are also proud to have been ranked as number 19 on the Allbright foundation's green list of companies with the most gender-equal management teams of listed companies in Sweden. This proves that we have the right focus going forward towards 2025. To reach our goal, we collaborate with the Female technical engineer initiative that works to increase the number of women who choose engineering as a profession. By working towards gender-equal management teams, we set the direction for the rest of the organisation and highlight that men and women have the same opportunities.

In 2021, 21 (20) per cent of our employees were women. Our goal is that women will make up at least 25 per cent of the organisation by 2025. To reach this goal, Rejlers has founded an internal network for women as a platform for inspiration and mentorship. We have also started "GROW30" a project to increase the number of women through key activities connected to an inclusive culture, recruitment and employer branding. To help build and strengthen relations between newly hired employees and young professionals we have developed networks like New at Rejlers and RYP (Rejlers

Employee data	2021		2020		2019	
	In total (#)	Women (%)	In total (#)	Women (%)	In total (#)	Women (%)
<b>Number of employees</b>	<b>2,464</b>	<b>21</b>	<b>2,330</b>	<b>20</b>	<b>2,398</b>	<b>19</b>
Sweden	1,249		1,167		1,109	
Finland	1,066		1,041		994	
Norway	140		113		280	
Parent company	9		9		10	
Average age	44		44		44	
Total sick leave (%)	2.8		2.7		2.7	
Employee turnover (%)	14.8		11		11	

Management teams	2021		2020		2019	
	In total (#)	Women (%)	In total (#)	Women (%)	In total (#)	Women (%)
<b>Corporate management</b>	<b>6</b>	<b>50</b>	<b>6</b>	<b>50</b>	<b>7</b>	<b>29</b>
<b>Subsidiaries</b>						
Management team, Sweden	11	45	13	46	10	30
Management team, Finland	8	25	8	12.5	7	0
Management team, Norway	7	14	7	33	10	20

Young Professionals). For our younger employees we run a trainee programme and a pilot project where a selection of our trainees participate in an external forum for younger people. This provides access to a digital platform and mentorship.

### Healthy workplaces

Rejlers has a long tradition of valuing our employee's health highly. This is essential for attaining a sustainable workplace with a low level of sick leave. We provide flexible work environments where everyone can influence their work situation to suit their circumstances. Rejlers offers various healthcare activities to all employees. In the past years digital solutions have enabled us to work in more flexible and personalised ways. The COVID-19 pandemic has led to an enhanced digital working environment, as well as stronger collaboration between different countries and projects.

During 2021 we have continued to measure employee engagement and satisfaction. This has enabled us to better monitor our employees' satisfaction in real time and to take early action when necessary. It has proved particularly useful during 2020 and 2021 when the effects of COVID-19 limited

our social interactions and completely changed our way of working. As for the results, we perform well within leadership, work autonomy and team spirit compared with the industry. An area for improvement is personal development where our employees have high expectations thanks to our vision "Home of the learning minds". To compare Rejlers with other industry peers, we measure our Employee Net Promoter Score (eNPS). This is a measure of how likely it is that an employee would recommend their employer to a friend or acquaintance.

The total eNPS score for Rejlers was 18 (13) for 2021 which is a great result that indicates that we are on the right track to reach our goal of eNPS 20 by 2025.

To ensure a safe and healthy work environment for our employees, Rejlers have certified our operations in Finland, Norway and the United Arab Emirates in accordance with ISO 45001, an international standard for occupational health and safety. In the beginning of 2022, the Swedish operations will also be certified in accordance with ISO 45001. The total sick leave has increased to 2.8% (2.7) due to Covid and we expect it to decrease to normal levels when the pandemic is over.

On image:  
Jari, business unit manager





On Image:  
Naufal, lightning designer

## A LEARNING CULTURE

Knowledge is one of our most important assets. Learning at Rejlers means gaining new perspectives and understanding things in new ways. It is the key for development and essential for creating a sustainable future. We have a team-focused mindset and our employees are offered opportunities for professional development through various methods and tools for learning, as shown in the model below.

In 2021 we started measuring how our employees experience learning by asking “Do you think that you learn new things at work?”. On a scale of 1-10 the results were 7.5 in 2021 and the goal for 2022 is to increase this number to 7.8. Our Head of Learning plays an important role in achieving our vision to become the learning leader in the industry.

### Collaborative channels and Learning events

Employees and external experts share knowledge, experiences and news. Our intranet and e-learning platforms for internal communication are based on an openness that encourage knowledge sharing.

### Learning by doing

Employees develop through assignments and working together with colleagues with various areas of expertise and experience.

### Learning together with the customer

Through assignments and projects involving the latest technology we learn together with our customers.

### Transfer of competence in assignments

Through our management system, with built-in checkpoints for learning, we reflect on the work that has been carried out after each completed step in a project.

### Rejlers Play

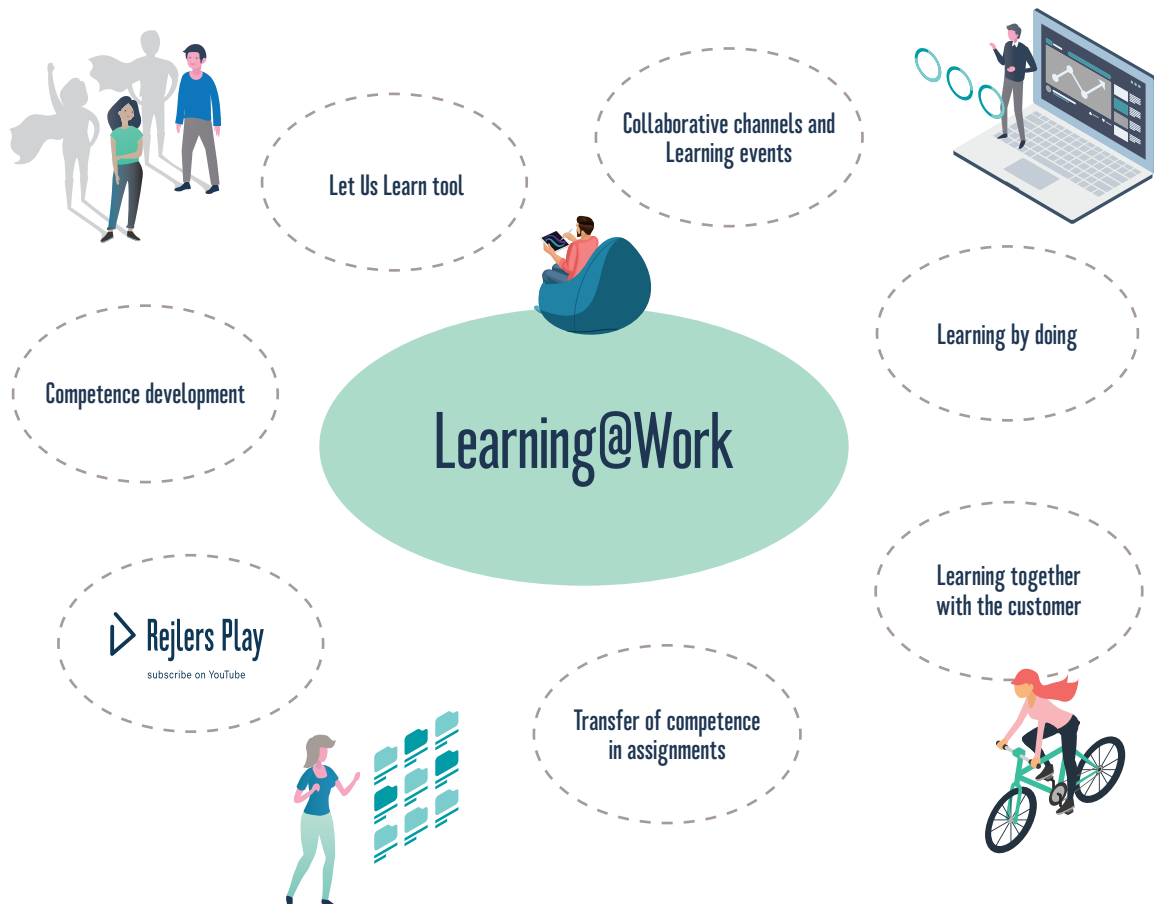
Our YouTube channel Rejlers Play inspires and spreads knowledge throughout the entire organisation and to the world around us.

### Competence development

We have a framework to develop consultants with a defined personal development plan. We also offer trainee programmes for young professionals and leadership training.

### Let us learn tool

This tool enables reporting of observations and suggestions for improvements as well as spreading knowledge and best practices.



# Projects

We seek solutions that exceed our customers' expectations and enable them to achieve their ambitions. This means that we must maintain high quality in the work we do and find solutions that add value for both our customers and society. Our goal is to continuously increase the proportion of projects that contribute to the Sustainable Development Goals as well as creating value for our stakeholders.

Rejlers assists companies, public authorities and other organisations in meeting the most pressing challenges of today. Value-driven digitalisation is a key component for overcoming many of them.

We play an important role in helping to future-proof communities through effective, innovative, smart and sustainable solutions. Energy efficiency, circularity, digitalisation, cybersecurity, automation and electrification are crucial ingredients when constructing, rebuilding, renovating, adjusting and securing our cities and communities for the future.

As entire industries are transforming to fossil-free production and business models by means of technology and connectivity, Rejlers is helping customers to stay competitive and achieve more resource efficiency and circularity. With extensive expertise in areas such as Industry 4.0, 5G, IoT, AR/VR, digital twins, AI and machine learning we assist with complete solutions, as well as project management, engineering and expert services.

We are also helping to enable the transition to a sustainable energy system. With services and smart digital solutions in all stages of the energy supply chain, we help new and established players alike create the renewable energy landscape of tomorrow – using circular thinking to modernise, streamline and automate existing facilities and networks, or developing new power systems, sources of production and energy storage.

In our projects, we can reduce the use of raw materials, energy and water through more efficient processes and circular flows. We can also work to reduce waste in our projects by streamlining processes and material selection. In 2021 Rejlers has initiated an internal education programme within sustainability aiming to increase knowledge about the transition that is required to meet challenges such as the climate change.

## Rejlers classification system for sustainable projects

In 2021 we worked extensively to develop our own classification system that classifies and analyses our projects from a sustainability perspective. This system enables our consultants to better guide customers and meet their demands within a wide range of sustainability areas such as climate, energy and material use. The model focuses on the impact Rejlers has on the projects, not the impact of the projects themselves. The classification system is based on three levels of ambition:

### - Level 1 – Analysing Rejlers possibilities to affect the project.

Rejlers analyses which sustainability areas and SDGs that the project contributes to and what can be done to increase the contribution to sustainable areas in the projects.

### - Level 2 – Customer and partner involvement.

Together with the customer and partners we cooperate to analyse and improve the contribution to sustainability in the projects. We follow up on the results and have a follow-up meeting with involved parties at the end of each project.

### - Level 3 – Transformative solutions and innovation.

At this level, Rejlers must contribute in a significant way and be active in increasing the general level of sustainability and transformative and innovative solutions in the project.

This model is also a great tool of spreading knowledge about how our projects can become more sustainable and increasing awareness about sustainability in all parts of the company. In the spring of 2022 Rejlers will conduct several pilot projects using the model before fully implementing it.

## Rejlers carbon emissions

Climate change is one of society's biggest challenges and we must do our part to reduce negative impact. Our ambition is to reduce our own carbon emissions from scope 1, scope 2 and business travel by 50 per cent between 2020 and 2025. The total emissions in 2021 were 1,763 tonnes CO<sub>2e</sub> (1,647) which translates into 0.6 tonnes CO<sub>2e</sub>/MSEK (0.7). This means that our absolute emissions have increased by 7 per cent during 2021 compared with 2020. The increase is mainly caused by more business travel and usage of company cars. To reach our goals we have initiated the work to change to renewable electricity in all offices where it is possible and to upgrade our company cars to electric cars in Sweden. We have also conducted an analysis of the company's business travel and our employees' commuting habits as a first step to enabling the implementation of more sustainable ways of traveling.

	2021	2020	2019
Carbon emissions	ton CO <sub>2e</sub>	ton CO <sub>2e</sub>	ton CO <sub>2e</sub>
<b>Scope 1</b>			
Company Cars	133	111	137
<b>Scope 2</b>			
Electricity	249	222	195
Heating & cooling	300	299	300
<b>Scope 3</b>			
Business travel & hotel	1,081	1,014	1,217
<b>Total</b>	<b>1,763</b>	<b>1,647</b>	<b>1,848</b>
<b>CO<sub>2e</sub>/MSEK</b>	<b>0.61</b>	<b>0.70</b>	<b>0.72</b>
<b>CO<sub>2e</sub>/employee</b>	<b>0.72</b>	<b>0.71</b>	<b>0.77</b>

Rejlers calculations of greenhouse gas emissions cover Scope 1, 2 and parts of scope 3. The analysis is based on the Greenhouse Gas Protocol's methodology and principles. Some omissions and estimations have been made due to unavailable data. Estimations of the energy consumption in some offices have been made due to unavailable data. The result includes all companies that were part of Rejlers Group during 2021.



# WE MAKE SOCIETIES MORE SUSTAINABLE

Project – X Shore

## SUSTAINABLE BOATING WITH FULL PLEASURE

**Rejlers enables industrial production of electrically motored pleasure boats in Nyköping, Sweden.**

Rejlers is helping sustainable trailblazers in the realisation of their revolutionary projects. A good example is the Swedish company X Shore with their 100 per cent electrically powered and environmentally designed boats.

Pleasure boating is an exceedingly dirty affair. Sweden's short boating season results in total carbon emissions comparable to 30 per cent of all domestic flights over the entire year. X Shore aims to change this with electric motors that will make the much-loved boating lifestyle compatible with long-term sustainability.

Until now, X Shore's boats have been built manually, which is time-consuming and expensive. By switching to a highly automated production-line at a new factory in Nyköping, production will be streamlined and capacity raised from 40 to 440 boats a year. Rejlers got the task to set up the entire complex industrialisation organisation, including overall project management, technical project management and expertise in automation, mechanics och robotics.

"The aim is the world's most modern, efficient and sustainable boat factory. We make use of Rejlers' full potential and have access to all the expertise necessary for succeeding with this technically very advanced industrialisation. Thanks to an exceptionally good cooperation with the customer, we have come a long way to fruition," says Mats Reidler, Business Area Manager – Industry East at Rejlers Sweden.

"It feels terrific to be part of a project that can have such positive impact, where the aim is to build a product that is environmentally sound in every way," comments project manager Martin Larsson.

Project – Gyproc

## ELECTRIFICATION FOR GREEN GYPSUM PLASTERBOARDS

**Rejlers' expertise helps make the Gyproc factory in Fredrikstad, Norway, fossil-free.**

When producing gypsum plasterboards a lot of energy is required for the calcination and drying process. Up until now, the Gyproc factory in Fredrikstad in Norway has used natural gas as the source of energy for this process. In an innovative project, the factory's owner Glava is planning a switch to green, electric power in 2023.

This initiative also works as a pilot project for Glava's French owner Saint-Gobain that owns another 70 gypsum plasterboard factories. The total climate impact reduction potential is huge, considering that the Fredrikstad factory alone will reduce CO<sub>2</sub> emissions by more than 23,000 tonnes a year and cut energy consumption per produced unit by 30 per cent, while increasing production capacity with 40 per cent.

As a leader in providing solutions for the energy industry, Rejlers was in charge of planning the power supply for the converted, fossil-free factory. The project demands the construction of two new transformer stations with a total of seven transformers and an energy consumption of 24 GWh per year. Transforming an existing factory has its challenges, such as the electrical power supply demanding more space than the gas installation.

"In the planning project, we had to think creatively within the given framework of the old factory premises, but managed to find good solutions together with Glava. Securing enough electrical current was also demanding, but we solved this thanks to the involvement of both the municipality and the communications minister," explains Jørn Rune Mikalsen, department head at Rejlers Norway.

Project – Lahti Energia

## CIRCULAR BREWING IN LAHTI

**Hartwall's brewery is going fossil-free with biogas made from malt waste product.**

Hartwall is a classic Finnish brewing company, today owned by Danish Royal Unibrew. Lahti Energia has long supplied Hartwall's large brewery in Lahti with steam and heat from a natural gas boiler plant. As a way of making operations CO<sub>2</sub> neutral and becoming part of the circular economy, the plant supplying Hartwall is now being converted into using biogas fuel produced from malt waste from the brewing process on-site. The circularity does not end there, since waste from the biogas production then serves as fertilizer on the fields used to grow barley for Hartwall's products.

Based on a long-standing relationship with Lahti Energia, Rejlers was commissioned to design the conversion of the existing boiler plant. In the modification to biogas, the existing boiler can be kept, but burners and control systems are replaced.

Biogas from malt waste will supply 70 per cent of the brewery's need of heat energy. For the remaining 30 per cent a new electrical steam boiler will be constructed. It will be fully powered by green electricity. The converted plant will cut CO<sub>2</sub> emissions by approximately 3,400 tonnes per year.

"Rejlers provides process engineering, project management, plant engineering, automation and electrical engineering expertise in this forward-looking project. If everything goes as planned, Hartwall will start producing carbon dioxide neutral beer and soft drinks in the first half of 2023," says Jyri Kuiri, Business line Director – Process at Rejlers Finland.

# Partners

Our network of partners is an important part of our success and ability to always provide the right competence. By sharing our values and expectations with partners we can ensure a high quality on a wide spectrum of aspects throughout our projects.

## Rejlers Network

Through our network of partners Rejlers ensures that we always have the right expertise for our projects. Rejlers Network is a platform that assembles all of Rejlers' skills in one place, together with that of our partners. Almost 700 independent partners with expertise in various areas are available via the platform, which uses artificial intelligence in the matching process and ensures that we always have the right skills in the right place. We offer each of our independent consultants the opportunity to grow together with us as a partner. Thanks to Rejlers Network, new ideas and insights are continuously being included in our projects.

## Assessing suppliers and living up to customer expectations

Rejlers has developed a foundation for supplier assessments based on areas covering environmental and social aspects as well as quality. Assessing our suppliers is essential to ensure that they meet our standards and contribute to more sustainable projects. The assessment entails that suppliers scoring high will be prioritized and hence considered more suitable partners. During 2021 we have implemented controls of suppliers to verify how well they comply with the areas covered in the assessment. For example, we now evaluate our largest suppliers and whether they work systematically with sustainability and they are evaluated based on environmental and social aspects through a self assessment.

We also get assessed by our customers on social and environmental aspects. Their expectations are important to us and it is crucial that we meet them. Demands and expectations help us to develop within various sustainability areas. In turn, we must ensure that our customers' high demands are reflected in our own agreements with suppliers and partners.

## Code of Conduct

Our extensive network requires monitoring of business ethics and responsibilities within our supply chain. We emphasise the need for our suppliers and partners to respect our Code of Conduct. It is mandatory for all partners to sign Rejlers' Code of Conduct. If any irregular conduct is noticed it can be reported anonymously through our whistle-blower system. This system can be found on our website and is open to be used by both employees and any external party. During 2021 one HR related incident was reported through the whistle-blower system, however it was not as classified as a whistle-blower case according to an external investigation that also showed that Rejlers had acted correctly.

The Code of Conduct includes rules for the professional conduct of Rejlers' employees and the company's responsibilities toward colleagues, customers, shareholders and other stakeholders. Rejlers respects the UN Global Compact and its ten principles in regard to human rights, working conditions, consideration for the environment and anti-corruption. Through the Code of Conduct, we can contribute to sustainable development by ensuring that we have strong business ethics, take measures to prevent and detect corruption, and take information security, environmental issues and human rights into consideration.

Moving forward, our goal for 2025 is to increase the requirements for our suppliers and partners, in order to ensure sustainability throughout the value chain. A more thorough follow-up of compliance will be conducted through self-assessments and auditing of our suppliers. We also intend to further highlight and clarify our Code of Conduct's requirements through internal training.



On image:  
Marjut, marketing and  
communication manager

# Additional sustainability information

## Management of our work within sustainability

Rejlers' Head of Sustainability works directly with the management team to ensure that our sustainability goals are part of the overall corporate strategy. The intention of our sustainability framework is to ensure that all functions and divisions contribute in the best possible way to our work within sustainability. Every level of the organisation is required to have measurable targets aimed at achieving the overall goals.

Rejlers' leaders, as well as the HR Department, are working continuously to ensure that employees develop, thrive and are challenged by their work. The management at Rejlers is responsible for making sure that Rejlers continues to develop as an attractive employer. In our recruitment process, we place particular emphasis on increasing gender equality and diversity within the organisation.

Rejlers' procurement process ensures that suppliers and partners comply with and respect our Code of Conduct; this should be seen as the bare minimum. The monitoring of suppliers will be carried out on the basis of their assessed risk level.

Our sustainability framework and objectives are integrated in our core business and processes to contribute to our own development as well as to our customers' journey towards sustainability.

## Our stakeholders

At Rejlers we value our stakeholders' opinions and expectations on our sustainability work. They provide important input on which areas are of most value to them, which in turn contributes to our road ahead when formulating targets and our strategy.

A stakeholder analysis has been conducted based on our primary stakeholders' opinions and expectations. A responsible value chain is important for our customers and we in turn expect our partners to live up to the same requirements.

Our employees expect us to take our responsibility as a company in working towards fulfilling the goals of Agenda 2030, as well as to have a safe and healthy work environment with good prospects for personal development. The analysis also showed that a sustainable business is a crucial factor for young talents when they choose an employer. By meeting these expectations, we can secure future recruitment of young talents.

Important areas for our owners are a stable and long-term financial development and a competitive offering of services towards our customers.

Climate impact is an important topic for all our stakeholders. This includes being transparent with our own climate impact, as well as decreasing the climate impact from our own activities and assignments.

## The EU's framework on sustainable investments

The EU Taxonomy Regulation is a classification system that aims to classify environmentally sustainable economic activities. The Taxonomy is a first step in the European Commission's Action Plan to reach the objectives of the European Green Deal and make Europe climate-neutral by 2050. Companies that meet the criteria for sustainability reporting must also report in accordance with the criteria set out in the Taxonomy. The aim is to make it easier for investors to identify companies that meet the criteria of the taxonomy, and thereby contribute to EU's environmental objectives.

The sectors that account for the largest share of emissions in the EU are included in the taxonomy. In 2021, Rejlers are required to report on the share of eligible economic activities that are covered by the first two environmental objectives, Climate change mitigation and Climate change adaptation. Rejlers operates in the sector called technical consultancy, which is included in the taxonomy.

Rejlers has chosen a restrictive approach in 2021, as we in 2022 will continue to deepen our analysis regarding the Taxonomy criteria to better understand to what extent Rejlers serve as an enabling organization. At this stage, the share of eligible economic activities includes activities that clearly can be linked to relevant NACE codes.

In order to identify relevant economic activities, Rejlers have carried out a screening of the organization's different divisions. Each division within the group was asked to estimate the percentage of Turnover, CapEx and OpEx that are eligible according to the Taxonomy's economic activities. The result from the screening is found in the table below.

## SHARE OF ELIGIBLE TURNOVER, CAPEX AND OPEX

	Total (in MSEK)	Proportion of Taxonomy-eligible economic activities (%)	Proportion of Taxonomy non-eligible economic activities (%)
Turnover*	2,898.7 MSEK	20.3%	79.7%
CapEx**	0	0%	100%
OpEx***	0	0%	100%

\* Definition of Turnover – Rejlers' calculation of Turnover is based on Rejlers AB's financial reports prepared in accordance with IFRS.

\*\* Definition of Capex – Rejlers has not invested in capital assets according to the definition of CAPEX stated in Taxonomy, Rejlers' assessment is therefore that no CAPEX can be linked to the Taxonomy.

\*\*\* Definition of Opex – Rejlers' assessment is that OPEX costs are 0 as Rejlers does not have operating expenses according to the definition of OPEX specified in the Taxonomy.

# Risks and Risk Management

Rejlers is a rapidly growing organisation which entails both opportunities and challenges. As we grow by acquiring companies, this requires us, as an employer, to integrate new processes, employees and cultures. It also means that we often get to know new customers, which means making new risk assessments in order to ensure that they meet our requirements.

Area	Description	Handling	Activities in 2021
<b>The Environment</b>	Rejlers does not conduct operations requiring permits or registration according to applicable environmental legislation. Rejlers' own impact comes from the operations of our offices, business trips and purchased goods and services. Our indirect impact occurs through our customers' projects. We have to meet customers' demand on competence within, for example, the area of adjusting infrastructure and buildings to physical climate risks. We also see this as an opportunity to help customers make more sustainable decisions when it comes to areas where we have the greatest impact through our projects, such as climate impact, the choice of material and circular systems.	Rejlers has a certified environmental management system and an environmental policy in order to ensure that we consider the environmental impact in our own operations as well as in assignments. This also ensures that environmental legislation is complied with throughout the group.	To ensure that environmental and sustainability aspects are considered in our assignments we have developed a classification system for assignments. We have carried out an employee survey regarding business travels and work commuting in order to identify possibilities for improvement in the area. In addition to this, a general energy mapping has been carried out in our offices and a strategy for office spaces is under development. For example, this strategy will consider climate impact. In 2021 we also initiated work to switch to green energy in our offices.
<b>Human Rights</b>	We assess the risk of human rights violations in our own operations to be low. The risks are mainly found in our supply chain and can occur in purchases of material within projects and in our own operations.	Rejlers respects the UN Global compact and its ten principles regarding human rights, working conditions, consideration for the environment and anti-corruption. These guidelines are to be complied with internally within the business and Rejlers works with the company's suppliers to ensure compliance in the supply chain. It is mandatory for all employees and suppliers to follow Rejlers' Code of Conduct.	Rejlers has developed a purchase process and sent out self-assessments to suppliers which includes aspects concerning human rights. The results will be analysed in 2022.
<b>Anti-Corruption</b>	Rejlers depends on the company's employees, suppliers and partners to respect and comply with current legislation regarding bribery and corruption. Actions that conflict with current laws can affect Rejlers' reputation and operations.	All employees and suppliers must comply with Rejlers' Code of Conduct. The Code of Conduct contains rules for Rejlers' business conduct and the company's responsibilities toward colleagues, customers, shareholders and other stakeholders. Our Code of Conduct is included in the employment contracts signed by our employees. We also have a system for whistleblowing in which an independent, external party helps us handle received cases.	Continuous work to ensure that the Code of Conduct is applied in all parts of the organisation and in all business contacts. The whistleblower function is also available for both internal and external stakeholders to report any irregularities.
<b>Employees</b>	There is always a risk that skilled employees leave Rejlers to join competitors, customers or start their own operations. Retaining existing employees is important for the company's growth, as is recruiting new employees. In the aftermath of the pandemic, we expect that a larger proportion of employees than before want more flexibility and hence will want to work from home more frequently.	Rejlers has a management system and policies for occupational health and safety as well as counteracting discrimination to ensure a good working environment. Rejlers pays attention to employee job satisfaction, health and safety. Being able to offer a stimulating workplace for employees and provide training and personal development contributes to company growth. Through our vision "Home of the Learning Minds" we show the importance of being a learning organisation, which ultimately strengthens Rejlers as an attractive employer. To meet a potentially higher demand to work from home after the pandemic, Rejlers will ensure that we have the appropriate technical infrastructure in place to support this and that we conduct a constructive dialogue with employees on the subject.	Continuous work with making our vision "Home of the Learning Minds" more tangible. Rejlers has introduced clear career paths that suit various individual ambitions within the company. Each career path has clear expectations for each step. Rejlers conducts active dialogues with employees to understand their expectations after the pandemic. We offer all employees a flexible workplace to the greatest possible extent, but we also encourage working from the office when the restrictions allow it. We believe that social interaction support innovation, transfer of knowledge and create a higher sense of belonging that contributes to good mental health among employees.

# Auditor's Opinion

## Auditor's report on the statutory sustainability statement

To the general meeting of the shareholders of Rejlers AB (publ), corporate identity number 556349-8426

### *Engagement and responsibility*

It is the Board of Directors who is responsible for the statutory sustainability statement for the year 2021 and that it has been prepared in accordance with the Annual Accounts Act.

### *The scope of the audit*

Our examination has been conducted in accordance with FAR's auditing standard RevR 12 The auditor's opinion regarding the statutory sustainability statement. This means that our examination of the corporate governance statement is different and substantially less in scope than an audit conducted in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. We believe that the examination has provided us with sufficient basis for our opinions.

### *Opinions*

A statutory sustainability statement has been prepared.

Stockholm 30 March 2022  
Ernst & Young AB

Åsa Lundvall  
Authorized Public Accountant

Photo: Mattias Bardå  
Layout and production: Narva





On Image:  
Lars, project engineer

REJLERS AB (PUBL)  
CO. REG. NO. 556349-8426 | BOX 30233 | 104 25 STOCKHOLM  
TEL 0771-78 00 00 | WWW.REJLERS.COM



REJLERS EST1942  
REJLERS EST1942  
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