



# Sustainability Report

Cambio Group 2023

Sanolium AB (PUBL)

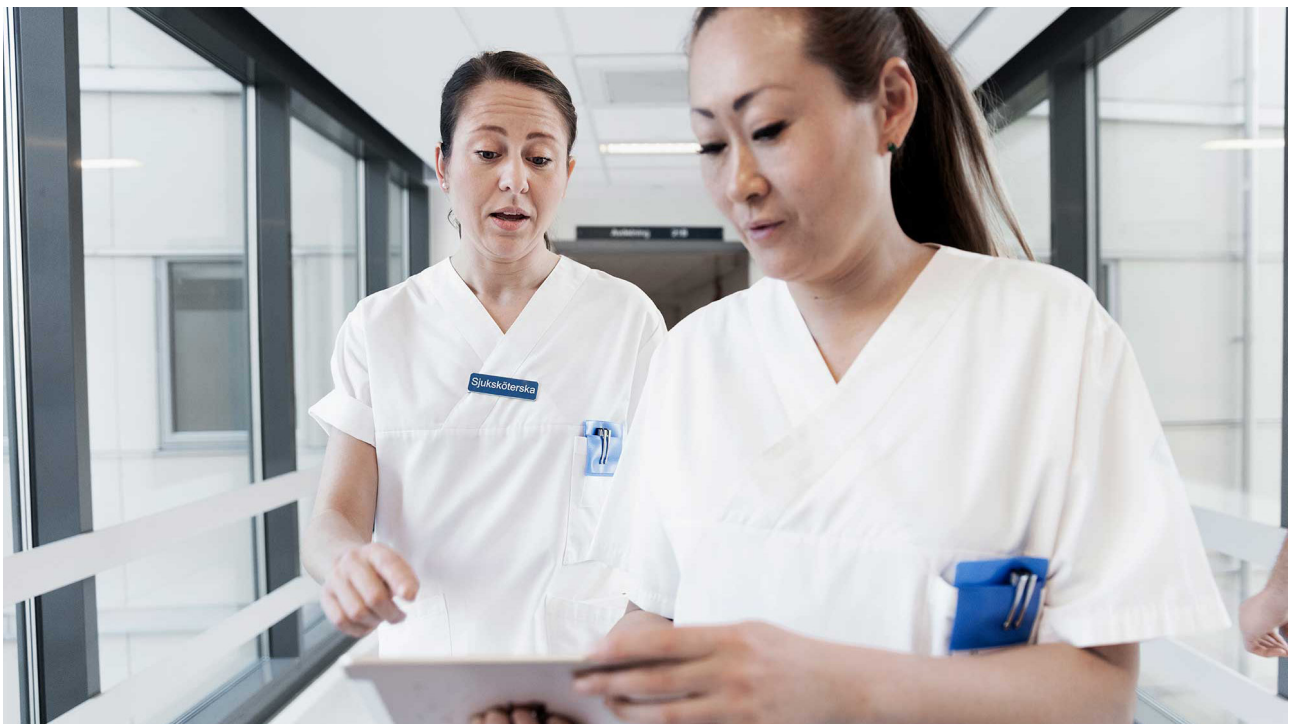


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# Sustainability Report 2023

This sustainability report pertains to the Sanolium Group (publ), which owns the Cambio Group. In this report, “Cambio” is the collective name for all companies within the Group and its operations. The sustainability report will be published at [www.cambio.se](http://www.cambio.se) under Investors on 30 April 2023.





Rami Avidan

CEO, CAMBIO

# Comments from the CEO

## A strengthened healthcare system creates conditions for a healthier and more sustainable future

A growing challenge to sustainability, both in Sweden and globally, is to provide safe and secure healthcare for an increasingly larger population. Longer average life expectancy and more chronically ill put greater pressure on healthcare providers and society. In 2023, the healthcare system faced a challenging economic situation, with a continued lack of space at healthcare facilities, and a challenging work situation for healthcare personnel.

### Healthcare needs to be strengthened and adapted to the future

We see that our main contribution to sustainable social development is to advocate for an increased digitization of healthcare, where open and standardised solutions for seamless handling of health data are crucial for streamlining and improvement. In order to achieve our high ambitions, we adopted in 2023 a new sustainability strategy with the aim of contributing to positive social development by transforming and improving healthcare. In this work, we are focusing on user benefit, the work environment, patient safety and patient benefit. One key component of this work is to promote the sustainable provision of healthcare data.

By sustainable provision of healthcare data, we mean a digital infrastructure that ensures sustainable handling of health data throughout the entire data life cycle. From the moment the data is created, then stored, used and shared, until it is finally deleted. Sustainability in this context means that the use of data is made independent of suppliers and, with a high degree of information security, the data can be used cost-effectively by various apps and applications in an open ecosystem. Through sustainable provision of healthcare data, we ensure that the health data is not locked into different systems, but is used throughout the entire ecosystem to create more benefit for patients, healthcare providers, and research that is critical to society.

Over the past year, we have seen several important steps being taken in the right direction. We see that Europe is moving in a positive direction for

the sharing of health data and progression is being made towards a law for the EHDS (European Health Data Space), which will facilitate the primary and secondary use of health data and give citizens access and control over their health data. In Sweden, where we have our largest market, work is underway to create a common digital infrastructure for healthcare. The sharing of health data has been one of the most discussed topics during the year, and several projects have advanced the positions for sharing health data in Swedish healthcare.

A crucial issue in achieving this is the choice of standards that are applied in the development of digital infrastructure and systems. This represents the difference between locked data, i.e., data that can only be shared for summaries, and data that can really be used for development, research or patient benefit at the next level. In order to gain real leverage from the digitalisation, it is important to use open standards that create the conditions for direct use of data to the greatest extent possible. For example, we are advocates of openEHR as a standard that enables data to be expressed in the same way in different systems without an intermediate translation function. High data quality is then maintained, and the risk of partially diluting the usability in the next stage is avoided. The openEHR standard, through application for process and decision support, can also accelerate knowledge management and release enormous potential for streamlining healthcare. The question of the choice of standards is discussed too little today and is something that we want to push even more. It is fundamental for the successful digitalisation of healthcare.

During the year, we pushed the development towards increased digitalisation, standardisation and use of health data in collaboration with our customers. Among others, we would like to highlight Karolinska Hospital, which has conducted a project with a clear strategy to digitalise healthcare flows and share information between different market participants. With the help of Clinical Data Repository (CDR), a platform for health data that is based on the open data standard openEHR, Karolinska Hospital has worked together with Cambio during the year to open up new opportunities and collaborations in an open ecosystem. Cambio has also participated in several innovation projects to develop new solutions together with other participants in the ecosystem to enable more optimal use of health data.

At Cambio, we are also proud that our solutions have for many years enabled effective collaboration between different healthcare providers and principals. Regions that use Cambio's record system can collaborate directly in the record system with the region's municipalities. This saves time and energy for healthcare personnel and increases patient safety, and the experience for the patient improves when everyone involved has the same information. Region Kronoberg and surrounding municipalities have collaborated on the record system for several years, which has produced excellent results.

Sustainable provision of information and the possibility of using health data to improve the situation for healthcare professionals, patients and society at large are within reach. With new digital solutions and key technological breakthroughs, such as AI, which are introduced in a responsible way in healthcare, we can reduce the administrative burden for healthcare personnel and streamline flows to the benefit of patients and individuals.

We look forward to continuing to improve healthcare through stronger digital infrastructure. And we are convinced that a paradigm shift to an open, standardised and safe use of health data will contribute to creating the healthcare of the future.



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Rami Avidan  
CEO, Cambio





## About Cambio

At Cambio, we want to make a difference by improving healthcare. The core of Cambio's business is digitalising and developing healthcare. We are convinced that open and standardised use of health data is a basic requirement for good public health.

Cambio is a market-leading e-health company that creates innovative products and solutions to connect the healthcare chain. The aim is to improve healthcare and social services and to promote increased health in society. We offer coherent healthcare products and services to regions, municipalities and private healthcare providers.

Cambio works for a society where the use of healthcare data is optimised for the benefit of patients and society in general. Using solutions for the entire healthcare chain, we want to create a digital ecosystem that promotes an open and sustainable provision of information.

As it stands today, many systems are closed, and there is no common standard for storing all data generated in healthcare. This means that important information becomes locked in different systems and applications and cannot be accessed by the patient or the attending healthcare professionals. The result is that healthcare is not optimised to the patient's needs. We want to change that.

We are pushing for a standardisation of health data that allows the sharing of vital knowledge between different systems. This will create benefits for patients and healthcare professionals and better public health. Our products and services enable safer and more accessible healthcare.

Since its inception in 1993, Cambio has grown and today delivers services to over 170,000 users within regions and municipalities, in general hospitals, university hospitals, specialist and outpatient units, and municipal care and social services. Cambio has roughly 900 employees and customers primarily in Sweden, Denmark, Great Britain and Iceland.

### Our vision

#### *A healthier tomorrow*

We want each individual to be as healthy and live as good a life as possible. Unfortunately, this does not describe the situation today. People die prematurely and suffer needlessly from disease. A better, healthier tomorrow is within reach with the help of technological and medical breakthroughs and through the power of digitalisation and better use of health data. When we use health data optimally, we gain a healthcare system that is better and safer, access to knowledge and research in a completely new way, and the possibility of developing preventive healthcare. In this way, people are given the opportunity to live healthier lives.

## Our products and services

Through innovative system support, Cambio improves quality and efficiency in healthcare. We support regions, municipalities and independent healthcare providers with digital solutions, such as operational support, patient records systems and specialist systems.

Our offers are primarily in the following areas:

### Primary and secondary care

Primary care is usually a patient's first contact with the healthcare system. Our products include Cambio COSMIC, an electronic healthcare information system that provides coordinated and patient-focused operational support across entire regions, as well as MittVaccin, which is a digital vaccination card including vaccination history and the location of the nearest vaccinator. Cambio FRISQ offers process support that enables the entire healthcare team to easily see previous activities and work together with ongoing healthcare processes. The patient has the opportunity to follow their healthcare process and participate via Cambio FRISQ Patient.

### Emergency medical care

In emergency medical care we offer products that support the active, short-term treatment of a serious injury or an acute medical condition. Our product Cambio Critical Information System (CIS) is a patient management solution providing real-time, intelligent and contextual information about a patient's condition to all hospital A&E units.

### Social services and geriatric care

We offer systems for social services for coordinating interventions for children, adults and the elderly who need extra support in their everyday lives. Our product Cambio Viva is an operating system that coordinates the activities and processes of social welfare and healthcare services.

## Infrastructure

In the infrastructure product area, we offer digital tools that coordinate patient data from different applications, streamline complex process flows, and support decision-makers in making clinical decisions.

## Our customers and partners

Cambio's customers are primarily regions, municipalities, and private healthcare providers in Sweden, Denmark, Great Britain and Iceland. We have a number of strategic partners who, through their products or services, are important suppliers to our customers. We often collaborate by integrating their products with our systems. This creates an even more coherent healthcare chain, which both generates a more flexible way of working for users and enables better healthcare for individuals and patients.

## Our values

At Cambio, we have three core values that guide us in our day-to-day work. These values guide us when we make decisions, interact with each other and our customers.

### Trust

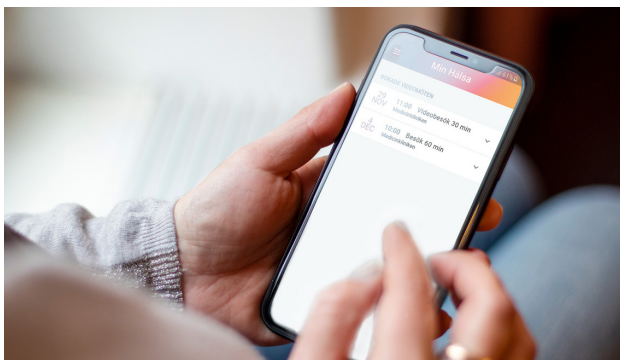
At Cambio, we trust each other's competence. Our customers trust us as a long-term partner.

### Care

At Cambio, we act on what is best for our employees, our customers and society in general.

### Together

At Cambio, we help and support each other. We work closely with our customers and partners to achieve our common goals.





## Vision for Cambio's sustainability work

Cambio works to create a society where healthcare data is used based on the best possible benefit to patients, individuals and society at large. We are convinced that digital solutions for the entire healthcare chain, in which healthcare data is shared between healthcare providers, contribute to an open, secure and sustainable provision of information.

Cambio wants to contribute to a future where health data is used and optimised based on the best interests of the individual and the patient. At the same time, the benefits to society of more effective healthcare are far greater than just increased well-being.

Through an open, standardised and secure provision of information, health data can become available throughout the healthcare chain – regardless of the form of care, responsible authority or IT system supplier. In turn this will contribute to increased patient safety through more comprehensive information about the patient, who also gains control over their own health data. Healthcare also benefits from open information provision thanks to a better documentary basis for decision-making for clinical decisions.

The constant development of digital healthcare tools is a necessary condition for successfully meeting the needs of a population with an increased life expectancy. These digital tools free up more time for clinical work, which facilitates the ability to provide patients with adequate care.

In addition, opening up and standardising health data enables patients to have greater access to, and freedom to control, their own health data. It also creates new opportunities for healthcare research and development.

The purpose of the sustainability strategy is, guided by our vision, to steer business decisions and investments so that they are in line with how Cambio wants to contribute to positive social development. The sustainability strategy clarifies our impact on prioritised aspects of sustainability, our goals and ambitions linked to the impact we have and the concrete work needed to achieve these goals.



## Cross-border cooperation should streamline the use of health data

To be involved in and promote the provision of sustainable information, we are involved in driving innovation projects on the use of open standardised health data.

One example of this is that we, together with several Swedish regions and other actors, are involved in two innovation projects financed by Vinnova.

We are participating in a project together with Karolinska University Hospital and Cuviva that aims to create a supplier-neutral digital ecosystem that manufacturers of digital solutions for healthcare can use to create value based on their conditions and needs. The ecosystem will be evaluated in the Prostate Cancer flow at Karolinska University Hospital with regard to application development, interoperability and reusability of data.

Another project that we are participating in together with Region Östergötland, Region Uppsala, Region Jönköping, Region Kalmar County, Karolinska University Hospital, Linköping University and PredictMe aims to fundamentally change the way healthcare data is stored and handled in the Swedish healthcare system with the goal of eliminating lock-in effects and releasing health data so it can be used to a larger extent than is possible today. The project will demonstrate how different benefits can be created and how health data can be managed so that the solutions are sustainable over time, reusable and scalable.

The main focus for us at Cambio is to streamline and improve both primary and secondary use of health data, which will form the basis for the sustainable provision of information and sharing of health data between different actors in the ecosystem. The ambition is to make health data sustainable over time and be able to share it between relevant actors without losing quality.

*"When we enter into these projects together with regions, academia and business representatives, we do so to establish the conditions for more efficient healthcare. It is of utmost importance that all actors are involved and collaborating, and we look forward to taking this important step together. We are laying out the path for the data-driven care of the future right now," says Johanna Hultcrantz, Chief Innovation Officer at Cambio.*

We contribute to the projects with our expertise in the field and components from our ecosystem offering, Cambio Platform – an open health data platform. A so-called clinical data repository (CDR), where health data is stored in an open and standardised format, serves as the foundation. This enables more sustainable handling of data but also extended sharing between an increasing number of relevant actors in the healthcare system.

As a company we have a responsibility to our customers, users, partners, employees, shareholders, the environment and to society, to conduct business in a sustainable manner. Our sustainability work is based, among other things, on the principles of the UN Global Compact and on the global goals of Agenda 2030.



## The Global Goals

Agenda 2030 is the UN action plan for global sustainable development between now and 2030. It includes seventeen global goals in all three dimensions of sustainability - environmental, social and economic sustainability. Cambio's operational activities primarily affect three of the global goals of Agenda 2030.



Cambio's vision, to make a difference to society in general by transforming and improving healthcare, is chiefly linked to Goal 3, Good Health.



Our role as an employer in several different markets is primarily linked to Goal 8, Decent Work and Economic Growth.



Cambio's contribution to the digitalisation and technical modernisation of healthcare infrastructure, is primarily linked to Goal 9, Industry, Innovation and Infrastructure.

### Compliance

We tailor our operational activities and sustainability work to international standards, frameworks and legislation that include decent working conditions, the efficient use of resources, anti-corruption, the environment, and human rights. Cambio's employees are offered an attractive and good working environment through dialogue, exchange of knowledge, good leadership and effective management.

At the same time, our sustainability work is not just about following laws and regulations. Cambio also wants to push for sustainable development. Because of this, we are firmly convinced that the work we do to lead the digital transformation related to health data in healthcare, will have a long-term positive effect for patients, healthcare providers, and research. This, in turn, will lead to a healthier and more sustainable society.

### Our relationships

A close dialogue with our stakeholders is crucial to understanding our impact on society, and to identify the focus of our sustainability work. Through continuous dialogue with customers, partners and employees, we gain insight into our impact, as well as our stakeholders' needs and expectations. This helps us to identify potential risk and business opportunities at an early stage, and enables us to continuously develop and improve the way in which we work.

Based on the dialogue with our stakeholders, this sustainability report focuses on our impact in the following four areas of sustainability:

- Business Ethics
- Climate and the Environment
- Our Employees
- Economic sustainability



## Cambio's sustainability work in 2023

We see our sustainability work as an obvious part of our business where the foundation is the continuous improvement of our economic, social and environmental impact on society. By focusing on creating a society where healthcare data is used on the basis of the best possible patient benefit, we can both enhance our sustainability work and develop our business.

### Business Ethics

Cambio's work to ensure good business ethics focuses on human rights, anti-corruption and a responsible and traceable value chain. As a provider of digital solutions that process personal data, cyber security and data protection are of a particular high priority for us.

We want to drive development towards a more sustainable society, above all by optimising healthcare data for the benefit of patients and public health in society. This means that as a company we take great responsibility for our role in the value chain, while actively contributing to a sustainability focus throughout the value chain. Good business ethics are crucial to Cambio's ability to build long-term, sustainable relationships of mutual trust with our stakeholders.

Everyone at Cambio must always follow applicable laws and regulations, as well as our adopted ethical standards. Cooperation between the employer and employees is based on mutual loyalty and trust.

For the individual employee, this means taking responsibility for their professional identity and protecting their reputation – in relation both to their customers and employer. For Cambio as a company, this means that we create the conditions for a healthy and long-term development both of individuals and the systems and solutions we develop. We take responsibility for our entire value chain, ensuring transparency, traceability and integrity.

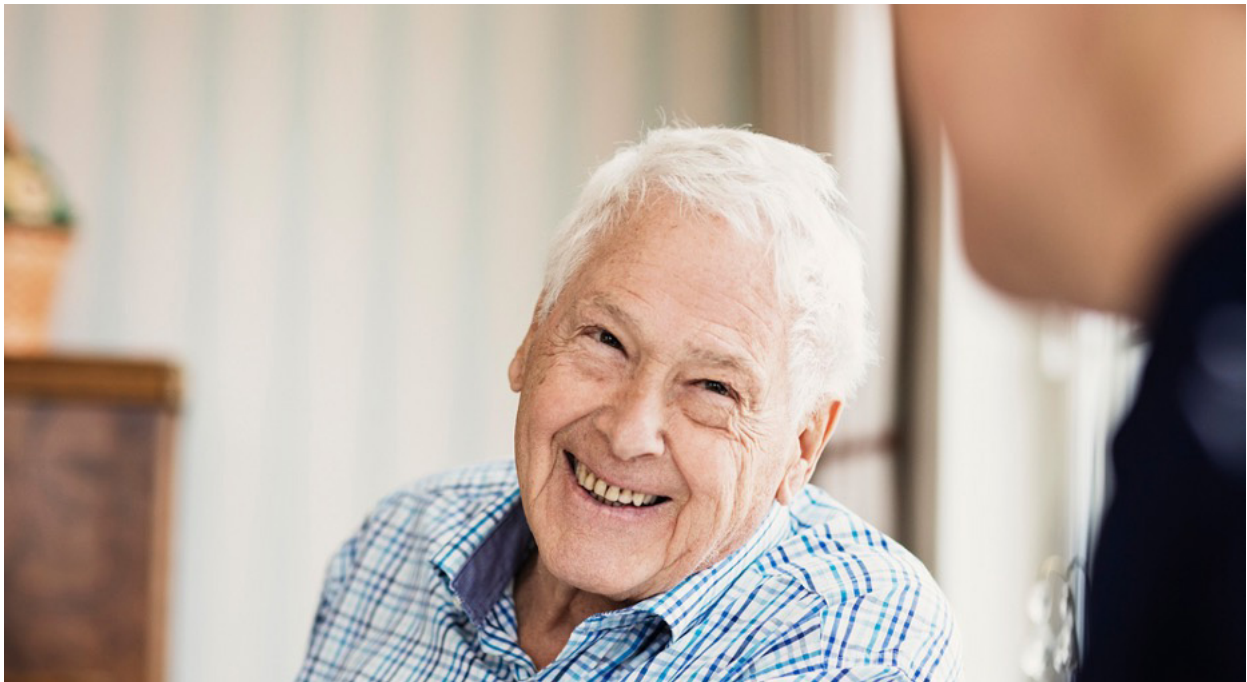
## Responsibility and consideration across the value chain

Cambio has two main value chains, one for the use of hardware and one for software development. In as far as it is possible, we want to take responsibility for our impact both upstream and downstream in the value chain. Through dialogue, we also want to have a positive impact on the value chain with a focus on social responsibility and a reduced climate footprint.

Cambio strives for transparency and traceability throughout the organisation. By training all employees in business ethics, anti-corruption and human rights as well as the efficient use of resources, waste management and the circular economy, we create conditions favourable to the promotion of sustainable development. We also ensure sustainability in the value chain by demanding good business ethics from all of our suppliers.

Continuously following up on and improving our work in close collaboration with our customers is an important basis in our goal to improve and develop healthcare. We strive for a customer value-driven way of working where insights and knowledge about our customers and their needs and challenges guide our product and service development. An important part of this work is our customer surveys where we measure customer satisfaction and thus gain a better understanding of what our customers believe works well and what can be improved in our products, services or collaboration. Through this process, we can identify and work on improvement activities that lead to increased customer satisfaction, increased customer value and a better customer experience.

We measure customer satisfaction at least twice a year and ask for feedback in several different areas. We use different measurement methods, such as the Net Promoter Score (NPS), Customer Satisfaction Score (CSAT) and System Usability Scale (SUS). We have a clear feedback process for our customers and ensure that the customer insights we get from the customer surveys are disseminated internally and acted upon.







## The future is digital: Region Kronoberg's path towards sustainable healthcare

Region Kronoberg, like several other regions, is facing a future where healthcare needs are expected to increase significantly while at the same time there is a shortage of employees. To meet this challenge, the region has taken several steps towards more sustainable and efficient healthcare through digitalization. By letting technology and innovation lead the way, Region Kronoberg has created a visionary model for the healthcare of the future, where patients' well-being and safety are at the centre.

Together with Cambio, Kronoberg drives various initiatives to create a safer and more efficient healthcare process. The focus is on connecting relevant actors and promoting the sharing of health data for a more efficient flow of healthcare and increased patient safety. The success lies in a long-term collaboration that stretches over 20 years.

An example that shows the benefits of digitalization is the integration between the ambulance's system and Cambio's record system Cosmic, which is made possible with the help of COS (Cambio Open Services). This provides the emergency department with direct access to the patient information registered in the ambulance and thus enables relevant measures and preparations.

Another area that Region Kronoberg is working on is more efficient cooperation between the region and the municipality. Since 2007, Region Kronoberg and surrounding municipalities, including school healthcare, have worked together directly in our record system. This has contributed to reducing the amount of double documentation and made it easier for patients to receive local care, which saves time and energy for personnel and increases patient safety. The experience for the patient is also better when everyone involved has the same information.

In addition to these examples, in 2018 the region conducted a thorough evaluation of its healthcare needs in order to anticipate and manage future challenges.

With annual population growth of one percent and a 44 percent increase in the 80+ age group within the next ten years, it was clear that change was necessary. Chief Medical Information Officer Mitko Capanov was appointed in 2019 to drive that change.

A strategy for digitalising the healthcare process was established. Valuable time was released for personnel by identifying and removing unnecessary administrative burden. Patients were also given a more active role in their healthcare in that they could make appointments and renew prescriptions themselves. This not only created a more efficient healthcare environment but also increased accessibility for patients.

Going forward, Region Kronoberg is working to introduce phygital healthcare, such as virtual healthcare centres and the use of AI-powered bots to provide even faster and more accessible healthcare. By continuing to invest in digital innovations, the region strives to create more fair and equal care.

The digitalisation of healthcare in Region Kronoberg is an ongoing process that not only improves the quality of care, but also makes healthcare more cost-effective and resource-efficient. By taking a step into the future, the region has paved the way for a sustainable and innovative healthcare environment that will benefit both patients and healthcare professionals long into the future.

## Codes of conduct

A key to our work in ensuring good business ethics is the Cambio Code of Ethics and Conduct, that applies to all employees and other individuals who play a part in Cambio's services, products and other business activities. The code of conduct summarises our ethical principles and provides guidance of how employees, partners, customers and other stakeholders should be treated.

This policy provides Cambio's employees with guidance on ethical dilemmas that may arise in their day-to-day work and guidance in dealing with sustainability challenges throughout the value chain. The code of conduct is compatible with international frameworks and standards, but also with local legislation in force in the countries in which we operate.

We also have a code of conduct specifically aimed at suppliers, the Cambio Supplier Code of Conduct. All of Cambio's suppliers have undertaken to follow this code of conduct.

## Risks, objectives and governance

**In the field of Business Ethics, we conducted a risk analysis and identified our main risks as being:**

- Geopolitical uncertainty increasing the demand for new types of cyber security
- The existence of modern slavery and child labour in the value chain
- Corruption

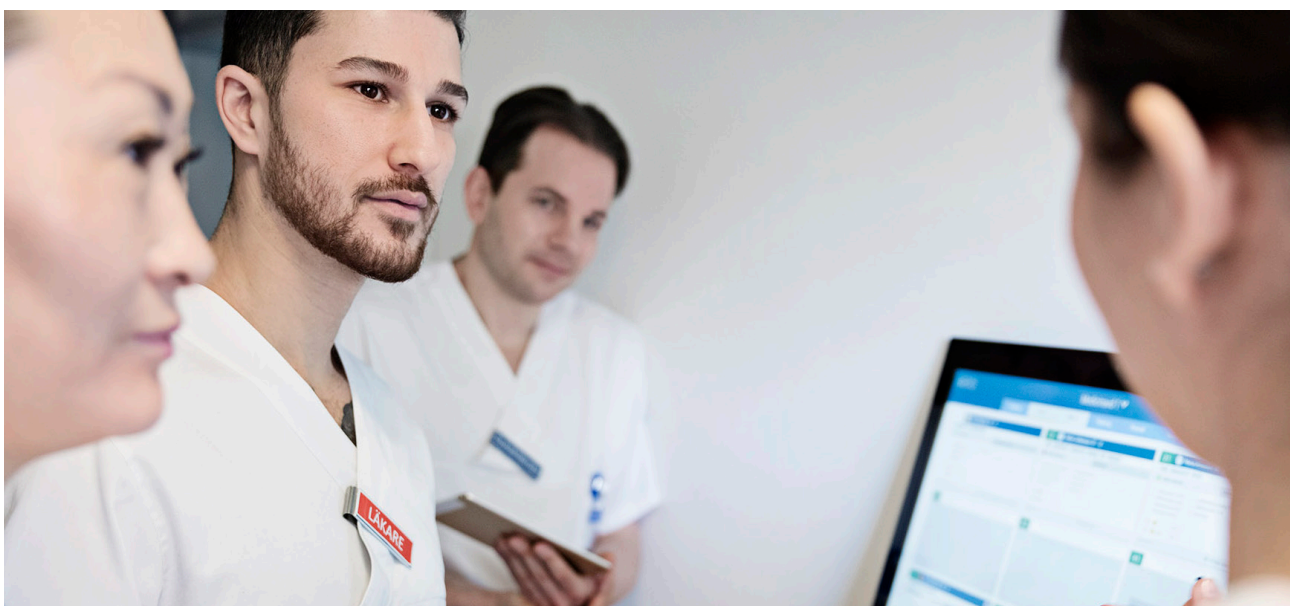
## Our long-term Business Ethics objectives are:

- While maintaining profitability, strengthen the contribution of the business to sustainable development
- All employees are to understand the importance of cyber security and what Cambio can do to increase it
- Non-discrimination
- Compliance with the Code of Conduct by 100% of our suppliers

**In order to work towards our objectives and manage risk, Cambio has implemented internal governance in the form of:**

- Cambio Code of Ethics and Conduct
- Cambio Supplier Code of Conduct
- Whistleblower Policy
- Cambio environmental aspect matrix
- Information Security Policy
- External Privacy Policy
- Cookie Policy
- Supplier Evaluation SOP
- Legislative Compliance Check (Notisum)

To achieve its long-term objectives, Cambio trains its staff and suppliers. Oversight is carried out through customer surveys, supplier evaluations and cyber security testing. Cambio's management team is responsible for follow-up and compliance.



## Human Rights

Respect for human rights, are critical in achieving the UN's goals for sustainable development by 2030. At Cambio, we are working to ensure that the business complies with the UN Declaration on Human Rights. Above all this applies to our employees, the residents of nearby communities, suppliers and others who may be affected by the use of our products and services. We comply with human rights reporting requirements in accordance with EU non-financial reporting guidelines and the UK Modern Slavery Act.

Our commitment to respect human rights also forms the basis of Cambio's code of conduct, code of conduct for suppliers and other policy documents at a group level. These guidance documents communicate our expectations regarding:

- Mutual respect
- Zero tolerance for discrimination
- Safe and healthy workplaces
- Working hours and wages
- Zero tolerance for modern slavery and child labour
- Zero tolerance for giving and taking bribes

We have an established whistleblower team for employees, as well as for suppliers and customers. In 2023, we did not receive any cases through the whistleblower team.

## Partnership against corruption

Corruption is considered one of the greatest obstacles to sustainable development and the implementation of Agenda 2030. Corruption breaches free competition in the market, misallocates resources and can lead to violations of human rights. It undermines the rule of law and the confidence in business and its leaders.



Cambio aims to form sustainable relationships, based on mutual trust and zero tolerance for corruption. Based on our code of conduct, the Cambio Code of Ethics and Conduct, we guarantee the integrity of our business partners with regard to commercial confidentiality and all other confidential commercial information that we acquire in the course of our business activities.

As a company, we, and our suppliers, have a responsibility to prevent corruption in all its forms, including bribery, facilitation payments and inappropriate gifts, hospitality and favours. Even at an individual level, our employees, and those of our suppliers, have a responsibility to ensure that corruption does not occur. In our work to combat corruption, we are clear that we never offer business partners any rewards or benefits, and that employees at Cambio do not accept gifts or compensation from third parties in a business relationship.

Free and open competition is a cornerstone of our approach and something we cherish as a company. Although there is no uniform regulatory framework in the markets in which Cambio operates, certain basic principles apply universally – not least to prohibit collusion or unfair business behaviour that restricts free competition. We expect our suppliers and partners to respect free competition and to be well versed in the legislation and regulations that exist in each market.

Our code of conduct states that our suppliers must conduct business in a fair manner. Including, among other things, that:

- The supplier may not seek competitive advantage through illegal or unethical business practices; and
- The supplier's employees are expected to act fairly towards others.

No one should take unfair advantage of another through manipulation, concealment, misuse of privileged information, misrepresentation of essential facts or other unfair business practices.

The internal training in our Code of Ethics and Conduct includes an anti-corruption course that 100 per cent of our new hires completed in 2023. In 2023, 29 per cent of our critical suppliers have signed our Supplier Code of Conduct.

## Cyber security

Cambio is an e-health company, and our products therefore process large volumes of personal health data. This is vital information that enables people to receive the right care when they need it. At the same time, it is sensitive information that needs to be processed carefully. Cyber security and data protection are central areas of focus for us, ensuring that patients, customers and employees can feel secure that the information in our products is correct and protected from unauthorised access.

**To ensure a sustainable data supply, our data security work rests on the following cornerstones:**

- **Integrated security:** Security and risk management are an integral part of our central processes, systems and infrastructure
- **Safety culture:** We build a strong safety culture through continuous awareness initiatives and dedicated leadership
- **Security digitalisation:** We strive to provide security services through digitalisation to deliver security efficiently and in a timely manner
- **Fact-based:** We have an ability to collect, measure and analyse information to enable fact-based, balanced and well-informed decisions
- **Critical infrastructure & compliance:** We realize that our products and services are part of society's critical infrastructure and enable protection and compliance through clear requirements and implementation support
- **Secure supply chains:** We incorporate security into all supply chains through purchasing, supplier operations and controls.

The geopolitical situation entails an elevated threat profile, which we are monitoring, assessing and addressing.



In addition to our basic codes of conduct, our approach to cyber security is governed by the following policy documents. These documents are updated annually and adopted by the CEO.

- Cloud Supplier Policy
- Information Security Policy
- Access Control Policy
- Acceptable Use of Assets
- Cyber Security Risk Management
- Password Management
- Cryptographic Functionality Requirements
- Classification of Information
- Handling of Information
- Business Continuity Management
- Product Development SOP

Cambio manages responsibility for security at the Group level through its Chief Security and Quality Management Officer.



## Data protection

Because we process large volumes data of a personal and sensitive nature, data protection is a top priority for us. Cambio's is always to respect and ensure data protection for our customers and our employees. Cambio's policy documents makes clear that we must comply with data protection laws and regulations in all countries in which Cambio conducts business.

At the same time, our dialogue with our customers, investors, suppliers and employees shows that, as an e-health company, expectations do not stop at following the relevant legislation; the expectation is that we will also lead the development within data protection.

We have invested in extensive training in data protection for new employees. In addition, we carry out periodic training initiatives for all employees. This is undertaken through short films, digital training and digital testing. Cambio has a robust data protection organisation and good systems support for data protection activities. During 2023, we conducted many training courses that had a high participation rate. All employees are expected to participate in training courses, and reminders are sent to employees who have not yet completed certain courses. We offer general training in GDPR, which is supplemented by more targeted

information and support efforts for the parts of the organization that handle sensitive personal data.

### **Work on data protection is based on the following policies:**

- External Data Protection Policy
- Cookie Policy
- Description of the MittVaccin and MinHälsa personal data processing for consumers
- Internal Data Protection Policy

These policies are updated annually and adopted by the CEO. The data protection officer is responsible for ongoing compliance. The data protection officer is also responsible for proposing continuous improvements and for raising awareness among employees of the content of these documents.

As Cambio began its transformation to also becoming a service provider, we created or substantially revised the necessary policies and governing documents. We have also implemented a Security Awareness and Compliance tool, as well as creating a comprehensive program focused on Security Awareness for our employees. The Security Awareness programme was introduced in 2021 and all employees are being trained in this on an ongoing basis. During 2023, 73 per cent of all our employees and consultants have undergone training in our Security Awareness program.

In 2024, work is continuing internally on our data phishing simulation program to continuously measure the risk of data phishing. The goal is for our employees, to the smallest extent possible, to open or click on emails that may contain malicious code. In 2023, the percentage of clicks was 3.9 per cent (13).



# Climate and the Environment

A sustainable approach means that we work actively to reduce our climate footprint and respect the responsible use of natural resources. Cambio's work on reducing the impact on climate change and the environment focuses on the circular economy, climate impact through emissions of carbon dioxide equivalents and the responsible use of natural resources.

Climate change and the loss of biodiversity threaten humanity's existence. In the wake of climate change, healthcare, both globally and in Sweden, will be faced with new trials. This includes an increased risk of pandemics, ill-health related to extreme temperatures, and changes to transmission patterns.

As a software company that offers e-health solutions as its most important product, Cambio's impact on the climate and environment, in the form of direct emissions, is limited. At the same time, we have a responsibility to continuously streamline our operations, reducing both the direct and indirect emissions generated by our business activities. On the other hand, Cambio can contribute to the enhancement of healthcare in a world subject to climate change, through efficient systems that make sharing health data possible. This improves patient safety while facilitating research into climate-related ill health. We can also contribute initiatives in our customers' activities, providing advice on how they can reduce their climate impact through digitalisation.

In the field of climate and the environment, we conducted a risk analysis that has identified the following risks:

- Extreme weather resulting from of climate change leads to the temporary or permanent loss of operational activities
- Insufficient access to fossil-free energy
- Insufficient availability of reusable hardware

Our long-term goals within the field of climate and the environment are:

- Reduce our carbon footprint by traveling smarter and more sustainably
- Increase the proportion of green electricity in data centres and at our offices
- Increased proportion of hardware reuse

In order to work towards our objectives and manage risk, Cambio has implemented internal governance in the form of:

- Environmental Policy
- Cambio's Environmental Aspect Matrix
- Quality Policy
- Travel Guidelines
- Purchasing Standard Operating Procedures
- Supplier Evaluation Standard Operating Procedures
- Internal: Paper and Waste Sorting Instructions

This work is evaluated through the calculation of GHG emissions in Scopes 1 and 2 and through life cycle analyses. The Chief Security and Quality Management Officer is responsible for the evaluation.

In our work on the climate and the environmental, we follow current environmental regulations and avoid goods and materials that may pose environmental and health risks. Cambio is certified according to the ISO 14001 Environmental Management System.

## Responsible use of natural resources, including energy and water

Natural resources are finite and need to be used with consideration and respect. Cambio endeavours to avoid negative impact on the environment and to reduce its climate footprint by reducing the use of fossil fuels for cooling and heating our premises and, in as far as it is possible, choosing renewable energy sources for our business activities. We have waste management procedures, and aim to procure products that can be reused or recycled. The result of Cambio's work provides more efficient solutions for healthcare, which can contribute to a significant reduction in emissions in our customers' ongoing activities. At present, however, most of Cambio's offering to its customers is associated with

economic activities that are not currently covered by the EU's new taxonomy regulation.

For our taxonomy analysis, see the chapter Appendices.

Energy consumption has increased above all in Sri Lanka due to the office space being partially closed during the pandemic years. In 2023, the entire office area has been opened because more employees are working from the office. As the number of employees has increased significantly, we have been able to reduce energy consumption per employee by 17%, even though total consumption has increased by 13%.

### Fuel & energy consumption\*

Energy consumption	2023	2022	Change	Change, %	Energy consumption/ Employee 2023 (2022)
<b>Direct energy, litres</b>					
Petrol, Diesel	1,154	1,524	-370	-24%	-
<b>Total direct energy, litres</b>	<b>1,154</b>	<b>1,524</b>	<b>-370</b>	<b>-24%</b>	<b>-</b>
<b>Indirect energy, kWh</b>					
Electricity, renewable	424,073	373,442	50,631	14%	421 (503)
Electricity, fossil	365,605	262,955	102,650	39%	363 (354)
District heating	223,180	261,788	-38,608	-15%	222 (352)
<b>Total indirect energy, kWh</b>	<b>1,012,858</b>	<b>898,185</b>	<b>114,673</b>	<b>13%</b>	<b>1,006 (1,209)</b>

\*refers to all offices, energy consumption from data centres is not included

### Climate impact

In 2022 and 2023, we calculated our climate footprint (CO<sub>2</sub>e) in accordance with the GHG protocol, corresponding to Scopes 1 and 2. We now have an even greater understanding of our climate footprint and are already working on initiatives to reduce our climate impact, such as using green electricity where possible. In 2024, we will create the conditions to start measuring relevant parts of GHG Scope 3 and then start carrying out these measurements.

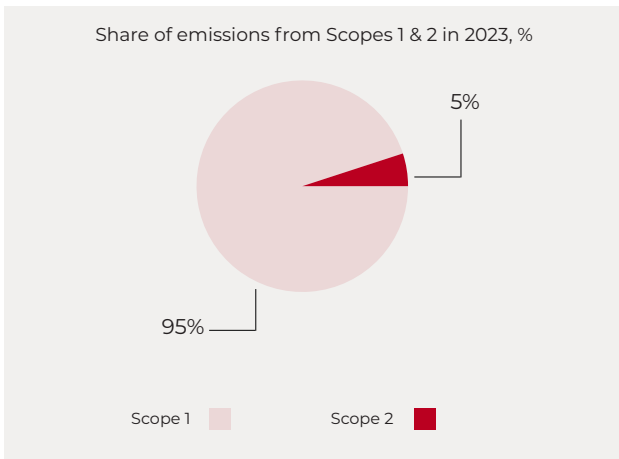
\* The entire business is included, including property, office and vehicles.

\*\* The consolidation method is based on a business-controlled approach, which means based on the use phase.

\*\*\* The market-based method calculates emissions based on the electricity we have chosen to buy, usually as certificates for renewable energy. The location-based method calculates emissions based on the emission intensity in the local grid area where the electricity is consumed. If Scope 2 had been reported using a location-based method, the CO<sub>2</sub>e emission would have been 70.6 tCO<sub>2</sub>e in 2023 (61.0 tCO<sub>2</sub>e in 2022).

### Climate impact, GHG emissions \*

Climate footprint, tCO <sub>2</sub> e	2023	2022	Change, tCO <sub>2</sub> e	Change, %
<b>Scope 1</b>	<b>2.8</b>	<b>3.7</b>	<b>-1.1</b>	<b>-30%</b>
Company cars**	2.8	3.7	-1.1	-30%
<b>Scope 2***</b>	<b>56.7</b>	<b>50.0</b>	<b>6.7</b>	<b>13%</b>
EI	37.0	26.6	10.4	38%
District heating	15.9	19.7	-3.8	-19%
District cooling	3.8	3.6	0.2	5%
<b>Amount:</b>	<b>59.5</b>	<b>53.7</b>	<b>5.8</b>	<b>11%</b>
<b>Scopes 1 and 2</b>				



The increase in carbon dioxide emissions is mainly due to the fact that we have more employees and more people who work from Cambio's office, but also because the office in Sri Lanka does not have the option of buying in green electricity. We use two data centres, Tele2 (Intern datadrift) and Tietoevry (Sussa hosting), and these have 100% green electricity.

This year's report does not include greenhouse gas emissions of methane and nitrous oxide as they originate from a few company cars and are not significant. The cars will be continuously phased out in coming years.

Climate impact, emissions from business trips by train, car and plane\*

Climate impact business travel, kgCO2e	2023	2022	Change, kgCO2e	Change, %	kgCO2e/employee 2023 (2022)
Rail	417	275	142	+52%	0.7 (0.6)
Car	8,988	6,173	2,815	+46%	15.0 (14.5)
Air	79,868	45,387	34,481	+76%	132.0 (107.0)
Amount:	89,273	51,835	37,438	+72%	147.7 (122.1)

\*includes employees at the offices in Sweden

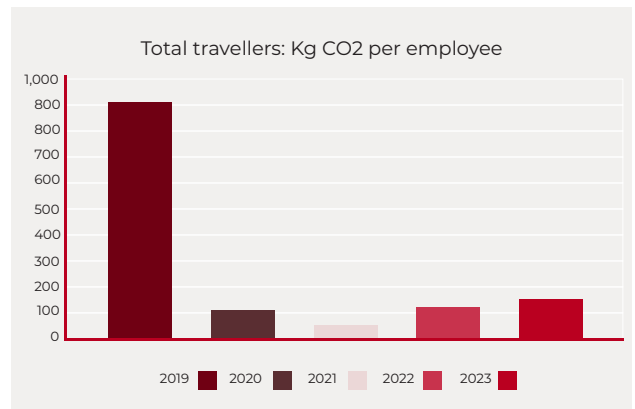
### Circular economy

The circular economy is about being resource efficient. For example, by increasing the service life of software and hardware, increasing the reparability of products and increasing the proportion and amount of recycled products coming onto the market. An example is that in Sweden we collect hardware that is sent to Dustin for reuse and recycling, which in 2023 increased the reuse of, for example, 73 computers and 21 mobile phones, which reduced the climate footprint.

Cambio has identified relevant environmental aspects, such as purchasing products and materials

### Sustainable travel

Due to the pandemic, we naturally had fewer business trips. After the pandemic years, travel has increased, but thanks to working more with digital meetings and trying to avoid travel by air in favour of travel by train, emissions per employee from business travel in 2023 are on par with 2020 and well below 2019. Climate impact, kgCO2e, measured per employee increased by 21% between 2022 and 2023.



that can be reused, enabling recycling and minimising the use of paper and plastic in all parts of the business. We also undertake life cycle analyses (LCA) to understand how we can reduce these environmental aspects, and we regularly review them.

A key component of our sustainability work is to create an understanding within the organisation of the impact on the environment of various actions. To achieve a better understanding, and thereby to contribute to achieving our goal of reducing our impact on the environment and reducing our climate footprint, we have created a training course for our employees.





## Our Employees

Experience, competence and innovative thinking are required to create the innovative support system of tomorrow. Our employees are Cambio's most important asset, and being an attractive employer is crucial to our ability to lead the development towards a sustainable healthcare information supply.

Cambio is growing continuously, and in total the company consists of roughly 900 employees in offices in four countries: Sweden, Denmark, Great Britain and Sri Lanka. We want to be an attractive workplace both for our current and future employees.

The stakeholder dialogue shows that our employees are highly engaged and feel that they are contributing to positive social development through their work. They have expectations that management should be transparent and should provide continuous information about what is happening in the company. The owners and board of directors, as well as Cambio's customers, expect Cambio's employees to be committed to their work and to contribute to the organisation's development and efficiency.

In the Our employees are, we work with employee commitment and participation, inclusion and competence development and continuous learning. In addition, we focus on a safe and good working environment and a sustainable working life. We work systematically, and the company's leaders have a key role in this work, acting as role models and bringing our business culture to life. Cambio's People Success function, under the leadership of the Chief People Success Officer, is tasked with strategically driving the company's HR processes and supporting the managers in their work with leadership, culture, values, motivation, commitment and work environment.

An important part in achieving the objectives of the People Success function is the collaboration on communication that the Chief Marketing & Communication Officer is responsible for. Cambio strives for information to be easily accessible for all and to promote two-way communication through internal communication systems.

In the Our Employees area, we have identified the following risks:

- Difficulty finding, recruiting and retaining the right skills

Our long-term goals in the Our Employees area include:

- Increase Engagement Index, e-NPS: 78 for 2024 and 80 for 2025 (out of 100)
- Staff turnover: under 10% in Europe and under 20% in Sri Lanka
- Absence due to illness: under 3% in Sweden
- Internal mobility: 5%
- 70% must participate in the Leadership Learning Lab on an annual basis
- 46% of all managers must have graduated from the Leadership Academy in 2024, and 35% must have graduated in 2025
- Proportion of employed men/women - 60%/40%, i.e., no gender with more than 60% and none below 40%

In order to work towards our objectives and manage risk, Cambio has implemented internal governance in the form of:

- Work Environment Policy
- Cambio Code of Ethics and Conduct
- Whistleblower Team Policy
- Parental Benefits Policy
- Wellness Benefit Policy
- Anti-Discrimination and Victimisation Policy
- Anti-Harassment Policy
- Gender Equality Policy
- Alcohol and Drug Policy
- Mental Health Policy
- Strategic initiatives linked to leadership and talent management

Some policy documents are global while others are local due to national laws and requirements.

At Cambio, we strive for each employee to have clear and realistic goals that contribute to engender engagement in their work. All employees must also receive continuous feedback on their performance and coaching by their manager to promote individual development. Our statistics show that over 80% of our employees have had a performance review during the year. In connection with the start of the performance review process, management meetings are held to provide information and support in the process.

Through continuous employee surveys during the year, we monitor engagement, inclusion, the work environment, and the employees' perception of leadership. All employees can see these results, both for the company as a whole and for their own team – and can directly discuss and take action based on the results.

The employee surveys for 2023 show that the employees are highly engaged. They can be themselves in their teams, they have fun together, and they help one another. Cambio's managers receive good reviews, with a high proportion of employees saying they would recommend their manager and they receive recognition for their work.

In order for our process to become more uniform globally, in 2024 we will develop joint processes and content for all countries.

Cambio is driven by the belief that our culture plays a strong role in our ability to achieve our goals. During 2023, Cambio has driven a global development project linked to our values. The intention is to further strengthen our culture by further specifying which behaviours are success factors for Cambio. We have worked with our values both at our joint kick-off and in workshops in our respective teams, globally.

To increase engagement, participation and transparency, Cambio works continuously on:

- Individual meetings between managers and employees
- Bi-weekly meetings with the CEO
- Global virtual meetings quarterly
- Lunch meetings where employees share knowledge with each other

Employees appreciate both the lunch meetings and the information meetings. Many people attend and participate actively during the sessions. On average, 416 employees have attended the meetings held every other week since we began tracking this data at the end of 2023.

Employee surveys	Results 2023*	Target 2023
Employment engagement index	76	78
eNPS	12	8

*\*measured as an average over the year*

## Inclusion

At Cambio, we want the work on inclusion to be a natural and integrated part of the entire business, in all workplaces and at all levels. An equal workplace is attractive for both employees and customers. We have zero tolerance for abusive discrimination, such as bullying and psychological violence, social exclusion or harassment.

Rights and development opportunities must be equal throughout Cambio regardless of gender, gender identity or gender expression, ethnic affiliation, religion or other beliefs, disability, sexual orientation or age. In our work for a more inclusive and multifaceted workplace, we create equal conditions for women and men.

At Cambio, there should be no pay differences based on gender. In Sweden, we therefore carry out an annual salary survey in accordance with the Swedish Discrimination Act. This survey analyses our terms and practice regarding salaries and other terms of employment. In addition, the survey examines any wage differences between women and men who perform work that can be considered equal or equivalent. Based on the survey, we make an assessment of whether any pay differences have a direct or indirect connection with gender. We adjust pay differences that cannot be explained by anything other than gender. The survey for 2023 showed that there are no gender-based pay differences and that we are above the Swedish average regarding the Equal Pay index. In addition to the salary survey, the Swedish organization also works actively in accordance with the Swedish Discrimination Act.

Cambio has the goal of equal education and skills development opportunities. Furthermore, competency building initiatives should shaped from an equal opportunity perspective.





In 2023, a global workshop on inclusion was launched and was based on various fictitious situations that can arise in a workplace. The purpose of the workshop is to create an understanding of how we experience different situations and promote an inclusive work environment. For the Swedish organization, an e-learning module is also planned for 2024 on the subject. It will be based on the Anti-Discrimination and Victimization Police in Sweden and will serve as a supplement to the workshop material.

That no one should be subject to abuse or harassment is a natural starting point for us. This also means that no one should have to feel offended or feel uncomfortable due to statements, pictures or text in any form in the workplace. Our guidelines regarding harassment are clearly communicated to all employees at Cambio, but the procedures differ by country. We have had no whistleblower cases in 2023.

### Continuing professional development and learning

At Cambio, we want to give our employees the best conditions in which to develop their skills and feel their engagement. This encourages both the career of the individual employee and the company's ability to innovate. Leadership is a key factor to succeed in doing that.

Proportion of managers, distribution women/men*	2023	2022
Proportion of managers to the total number of employees, globally, %	10%	10.5%
Breakdown of women/men, global, %	45%/55%	42%/58%
Breakdown of women/men in senior positions, %	40%/60%	42.5%/57.5%
Breakdown of number of women/men in the management team	4/6	4/6

\*The target is for the proportion of employed men/women to be 60%/40%, i.e., neither gender should be more than 60% or less than 40%



In 2023, Cambio launched a global Leadership Framework that includes Cambio's Leadership Profile, Leadership Learning Lab and Leadership Academy. With this framework, Cambio wants to enable the development of its leaders and strengthen a leadership that creates motivation, commitment, performance and well-being among employees.

In the autumn of 2023, the framework was launched globally, followed by workshops where we implemented the leadership profile. The Learning Labs are carried out on a regular basis to contribute to learning, networking and leadership development. The leadership academy will start in 2024.

We are following up on the number of participants in the various sessions, and we have also set KPIs related to the Leadership Framework. During 2023, eight workshops were conducted to implement the Leadership Profile globally, and more are planned for 2024. In addition, another Leadership Learning Lab was also held. During 2024, we plan to hold approximately six Leadership Learning Labs.

Cambio has a range of different initiatives that contribute to development and learning – everything from classroom training, digital training, e-learning and onboarding programs for new employees. The strategic decision to offer continuous development is a group one, but implementation itself may vary between countries.





## Work environment

Our employees are our greatest asset, and an important strategic issue for Cambio is that we have a safe and sustainable work environment. This includes the physical work environment as well as the organisational and social work environment. Our ambition is to have a high standard in our local work with health and safety. We take measures to prevent work accidents and work-related ill health. Sickness rates and accidents are measured and monitored continuously. The Chief People Success Officer is responsible for this monitoring. Our belief is that this gives Cambio the best possible conditions necessary for efficiency and good performance.

One way to follow up on our work environment is through our employee surveys, where one of the surveys focuses on the organizational and social work environment. In 2024, we will revise the content of this survey to ensure that the metric is the same in all countries.

The intentions of Cambio's work environment work are global, but the work differs locally. In Sweden, a work environment training course is held in three stages to give managers the right conditions to drive systematic work environment work. The course is carried out continuously with new course dates. We follow up on the number of participants to ensure that everyone who needs to attend the course does so. Sweden also performs active systematic work environment work at both the local and central levels to ensure participation and involvement and a good organisational and social work environment.

We attach great value to the work-life balance of our employees. An element of this is offering a degree of freedom in the employees' work schedule to facilitate their personal and family-related commitments. Significant personal responsibility and a focus on the individual's own decision-making capacity are important cornerstones in retaining existing employees and attracting new ones.

Cambio gives individuals the freedom to plan how tasks are performed, including current working hours and the option to work from home when necessary and for those tasks where it is practically feasible. It is our view that we also need to meet with our colleagues in order to both be effective and be able to maintain our culture and values. Therefore, we expect our employees to be in the office at least two days a week on average. All Cambio employees have the technical expertise and the necessary tools to achieve flexibility in their day-to-day work.

In the Swedish organization, all employees are offered training in stress management and self-leadership as part of the preventive work environment work. The evaluation of the courses has been very positive, and we will continue to offer them in 2024. In 2024, we will also carry out a pilot in Sweden where we offer courses on mindfulness.

We will make it easier for our employees in various ways to reconcile parenthood and working life. This applies to working hours, staff conferences, meetings, training and travel. It is of particular importance that both women and men are given the same opportunities for parental leave or to take leave to look after a sick child. In 2023, the gender breakdown of employees on parental leave was 35% men and 65% women.

During the year, employees combined working from home with working in the office, although the patterns were different in each country. In Sweden, Sweden employees worked between 2 and 3 days a week in the office, and in Sri Lanka employees worked around 8 days a month in the office.

Key employee ratios	2023	Target
Employee turnover, Europe	9%	<10%
Sri Lanka, %		<20%
Sick leave, Sweden, %	2.6%	<3%
Internal mobility, %	5%	5%
Workplace accidents, Sweden (to and from work)	2	0



## Economic sustainability

Long-term financial sustainability in the core business is a basic requirement for running a sustainable business. Cambio has a sustainable and long-term strategy for the company's profitability. We have had good control over our revenues over several years and an adaptability in our cost structure to be able to meet variations in capacity and demand.

Cambio has a strong position in the e-health market and our growth potential is deemed to be very good both in Sweden and internationally. There is a great need for continued digitalisation to contribute to the sustainable provision of healthcare information. This need will exist for the foreseeable future, which creates long-term business opportunities in the sector.

Regarding financial sustainability, we have identified the following risks:

- Geopolitical instability that affects the ability to trade and run the business.
- Changes in legislation and regulation that complicate Cambio's business concept.
- Our long-term Financial Sustainability objectives include:
  - Financial goals
  - Business goals

In order to work towards our objectives and manage risk, Cambio has implemented internal governance in the form of:

- Ownership directive
- Business plan
- Budget

In our endeavours to create long-term profitability, Cambio uses company-wide business planning and systematic business intelligence. Monitoring takes place with monthly reporting to the internal audit and quarterly reporting to the market. External auditing takes place twice a year. The Chief Financial Officer is responsible for monitoring.

## Governance and monitoring

### Cambio's ownership structure

Cambio is a privately owned Swedish limited company owned by Sanolium AB, which in turn is owned by Sanolium Holding AB. Sanolium Holding AB is 100 per cent owned by Sanolium Group Holding AB. Sanolium Group Holding AB is 80.1% (80.5) owned by, and is part of, the multinational investment company Investcorp's portfolio. The remaining approximately 20% is owned by founders, employees and other key individuals in Sanolium AB Group.

### Corporate governance

Cambio's governance is based on Sanolium's Ownership Directive, the Company's Articles of Association, the Swedish Companies Act (2005: 551), the International Financial Reporting Standards, IFRS, and other applicable Swedish and external legislation as well as internal rules and guidelines. Cambio is committed to complying with all national legislation and legal requirements applicable to its operations.

These include laws and regulations related to employee rights, corporate governance, taxation, data privacy, patient safety, fair competition, export controls, product safety and intellectual property rights, including the following:

#### 1. International declarations and conventions

- UN Universal Declaration of Human Rights (1948)
- The International Labor Organization's (ILO) eight fundamental conventions on forced labour, child labour, discrimination, freedom of association and collective bargaining (Nos. 29, 87, 98, 100, 105, 111, 138 and 182)
- UN Convention on the Rights of the Child, Article 32
- UN Convention against Corruption

#### 2. National legislation

- Occupational safety and health legislation applicable in the country where the goods are manufactured or work is carried out The Public Procurement Act
- Employment legislation, including provisions on wages, minimum wages and social protection applicable in the country where the goods are produced or work is carried out
- Environmental protection legislation that applies in the country where the goods are manufactured or work is carried out
- The General Data Protection Regulation

#### 3. Industry regulations, where applicable.

- Industry rules, where applicable, governing all aspects of the industry's relationship with healthcare professionals and healthcare organisations.
- Sweden: Agreements regarding cooperation arrangements between Sweden's Regions, Swedish Medtech, the research-based pharmaceutical industry and Swedish Labtech
- Denmark: QOP-55-02 Policy against bribery 1.0

In addition, the company has adopted internal rules and guidelines that include the Cambio Code of Ethics and Conduct, as well as other internal policies, rules and recommendations, which contain principles and provide guidance for the company's activities and for its employees.

Cambio's shareholders ultimately make decisions about the company's governance by appointing the company's Board of Directors at the annual general meeting. The Board of Directors, in turn, is responsible on an ongoing basis for the compliance of the Company with legislation and other external and internal rules and regulations.





### Board of Directors

The responsibilities of the Board of Directors include setting and reviewing the Company's goals and strategies.

In doing so the Board of Directors must take into account the Company's long-term financial and non-financial goals, the risks to which it is exposed and that its compliance with the rules is adequately monitored.

The Board of Directors is also responsible for ensuring that there are written policies, guidelines and instructions that are regularly evaluated. This is carried out to ensure that the Company's operations are conducted in such a way that its ability to fulfil its obligations is not jeopardised; that infringements are reported and followed up; and that its operations are conducted in a satisfactory manner. The Board of Directors is ultimately responsible for Cambio's Sustainability Work and for this report.

The Board of Directors also monitors the Company's financial and sustainable development in the long-term, ensuring the quality of financial and non-financial reporting and the reporting of supervisory functions.

### CEO and the company's management group

The CEO has overall responsibility for ensuring that all risk in the Company's business activities is managed in accordance with established policies and guidelines. The responsibility of the CEO also includes ensuring that the organisation and working

procedures are always compliant with applicable regulations. The CEO shall also lead the Company's management team by executing decisions made by the Board of Directors.

In addition, the Company has a number of Certifications according to standards\* (see Note 1) that stipulate that certain types of governance and system be followed in its work. These verifications are audited annually by a third party.

### Whistleblower system

Cambio strives to have an open business climate, a high level of business ethics, and to always see the potential for improvement. Our employees, customers and suppliers are our most important source of insight into any shortcomings that need to be rectified. Anyone who suspects an irregularity contrary to Cambio's values, business ethics policy, legislation or other regulations, shall have the opportunity to be heard without fear of retaliation. The informant can choose to submit their information anonymously. To protect informants, there is Cambio's Whistleblower Policy with its associated reporting function. This policy has been adopted by Cambio's Board of Directors and executive management.



### Risk management

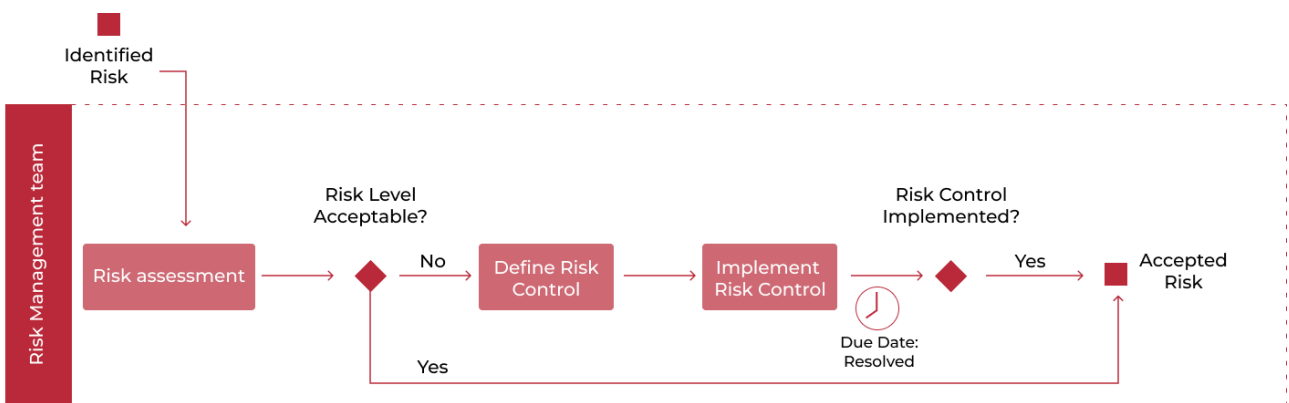
Risk management is crucial to our success. We have a structured approach with regard to risk, and we use this throughout to identify and manage risk. In general, our risk management work can be described according to Model A and B below.

Depending on the nature of the risk, how likely it is that the risk will occur and what consequences this could have. Responsibilities are clearly distributed within the organisation. We also have a clear procedure for the level at which risk is to be reported. The Board of Directors receives regular reports on the highest assessed levels of risk.

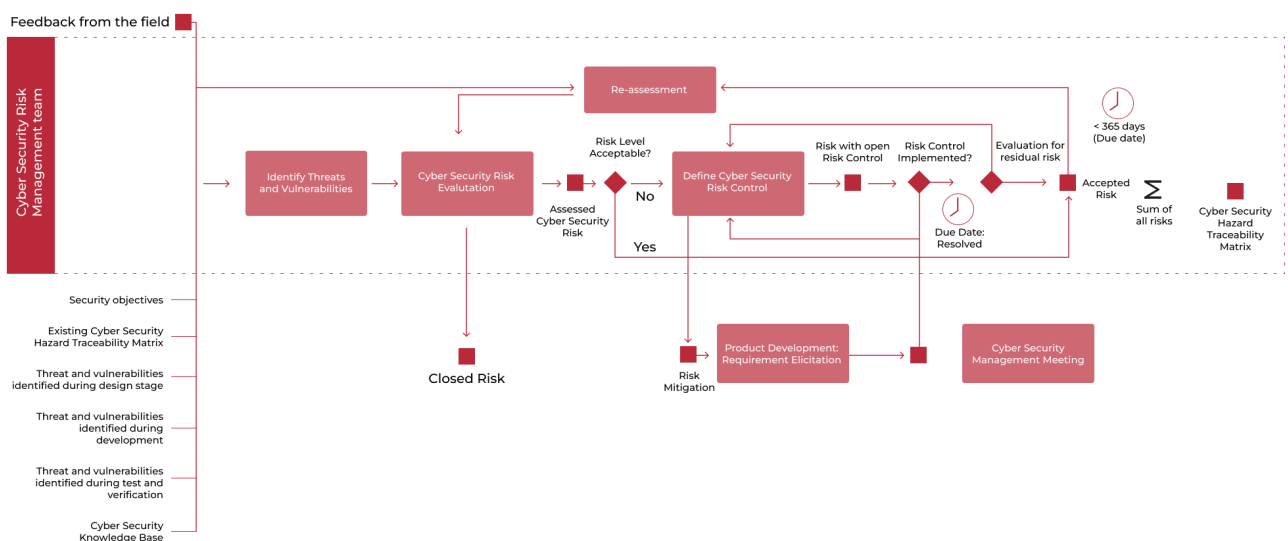
As a market-leading e-health company that delivers IT solutions across the entire healthcare value chain to over 170,000 users in municipalities, regions and private healthcare providers, we place particular emphasis on cyber security. Through our risk management work, we continuously evaluate risk, decide how it should be managed and monitor that the measures we have taken manage the identified risk.

Our approach to managing cyber security risk also forms the basis of how we work with all other risk within Cambio.

#### Model A: Risk Management



#### Model B: Cyber Security and risk management







## Future development

Cambio has gradually strengthened its sustainability work. In 2023, we conducted a strategic review, which lays the foundation for an increase in our sustainability ambitions. The goal is that, including through sustainability work, we should lead the way towards the open, standardised and secure provision of information making health data available throughout the care chain – regardless of the form of care, responsible authority or IT system supplier.

The purpose of the new strategy is to increase focus on the areas where Cambio has the greatest negative or positive impact on society. This strategy, from a sustainability perspective, should bring clarity to our impact on the outside world, and also how the outside world impacts us. Our stakeholders, such as patients, employees, customers and investors, form the basis of how we impact the outside world. The sustainability strategy will also help us set goals based on our actual impact and be a starting point for concrete work to achieve these objectives.

We want the sustainability strategy to provide Cambio with strategic guidance for future commercial priorities and investments, it is therefore important that it is in line with Cambio's overall business strategy. Furthermore, the sustainability strategy needs to ensure that Cambio's operations are run in accordance with current and future legislation and regulations, for example future regulatory requirements under development at an EU level.

In our dialogue with our stakeholders, it is clear that there is an expectation that Cambio will take an active role in driving development towards more sustainable provision of information and cyber security. Within this framework, we want to continue to take a leading role in developing the standardisation of healthcare data.

In 2024, we will also place a greater focus on influencing Cambio's value chains, both upstream and downstream. Among other things, we will map climate emissions in accordance with the relevant components of Scope 3 to obtain an overall picture of the total climate impact of the value chain. We will also increase our focus on traceability in the value chain and the monitoring of suppliers' compliance with Cambio's code of conduct.

Our sustainability strategy highlights how Cambio can continue to develop as a sustainable and attractive employer. Not least because competent, innovative and committed employees are the most important prerequisite for us to be able to contribute to tomorrow's healthcare and social services.

## Legislation, rules and documents

### Legislation, rules and certificates

Business Ethics	Climate and the Environment	People Success	Economy
<ul style="list-style-type: none"> <li>• ISO 9001</li> </ul>	<ul style="list-style-type: none"> <li>• National legislation and regulations</li> </ul>	<ul style="list-style-type: none"> <li>• National legislation and regulations</li> </ul>	<ul style="list-style-type: none"> <li>• The Annual Accounts Act</li> </ul>
<ul style="list-style-type: none"> <li>• Global Compact</li> </ul>	<ul style="list-style-type: none"> <li>• ISO 14001</li> </ul>	<ul style="list-style-type: none"> <li>• ILO</li> </ul>	<ul style="list-style-type: none"> <li>• IFRS</li> </ul>
<ul style="list-style-type: none"> <li>• UN Human Rights Directive</li> </ul>			<ul style="list-style-type: none"> <li>• UN Global Compact</li> </ul>
<ul style="list-style-type: none"> <li>• AML</li> </ul>			<ul style="list-style-type: none"> <li>Nasdaq stock exchange agreement</li> </ul>
<ul style="list-style-type: none"> <li>• UK Bribery Act</li> </ul>			<ul style="list-style-type: none"> <li>MAR (Market Abuse Regulation)</li> </ul>
<ul style="list-style-type: none"> <li>• GDPR</li> </ul>			

### Policies and governing documents

Business Ethics	Climate and the Environment	People Success	Economy
<ul style="list-style-type: none"> <li>• Cambio Code of Ethics and Conduct</li> </ul>	<ul style="list-style-type: none"> <li>• Environmental Policy</li> </ul>	<ul style="list-style-type: none"> <li>Work Environment Policy, including:</li> </ul>	<ul style="list-style-type: none"> <li>• Ownership directive</li> </ul>
<ul style="list-style-type: none"> <li>• Cambio's environmental aspect matrix</li> </ul>	<ul style="list-style-type: none"> <li>• Purchasing SOP</li> </ul>	<ul style="list-style-type: none"> <li>• Cambio Code of Ethics and Conduct</li> </ul>	<ul style="list-style-type: none"> <li>• Business plan</li> </ul>
<ul style="list-style-type: none"> <li>• Information Security Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Quality Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Cambio Whistleblowing Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Budget</li> </ul>
<ul style="list-style-type: none"> <li>• External Privacy Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Purchasing Policy Procedure</li> </ul>	<ul style="list-style-type: none"> <li>• Parental Benefits Policy</li> </ul>	
<ul style="list-style-type: none"> <li>• Cookie Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Traveling Policies</li> </ul>	<ul style="list-style-type: none"> <li>• Wellness Benefit Policy</li> </ul>	
<ul style="list-style-type: none"> <li>• Supplier Evaluation SCP</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Paper and Waste Sorting Instruction</li> </ul>	<ul style="list-style-type: none"> <li>• Mental Health Policy</li> </ul>	
	<ul style="list-style-type: none"> <li>• Supplier Evaluation SOP</li> </ul>	<ul style="list-style-type: none"> <li>• Personnel Policy</li> </ul>	
		<ul style="list-style-type: none"> <li>• Strategic Initiatives around Leadership and Talent Management</li> </ul>	
		<ul style="list-style-type: none"> <li>• Work Environment Policy</li> </ul>	

## Standards

### Company Standards

- Environmental Management System (ISO 14001)
- Information Security Management Systems (ISO 27001 and 27002)
- Security techniques – Extension to 27001 and 27002 for privacy information management (ISO 27701)
- Security techniques – Code of practice for information security controls based on ISO/IEC 27002 for cloud services (ISO 27017)
- Security techniques – Key management (ISO 11770-1)
- Quality Management Systems (ISO 9001 and 13485)
- Medical devices – Application of risk management to medical devices (ISO 14971:2020)
- Service Management System (ISO 20000)

### Product Standards

- Medical device software – Software life-cycle processes (IEC 62304 2006+ AMD1\_2015) and the amendment (IEC 62304:AMDI 2015)
- Health software – Part 1: General requirements for product safety (82304)

- Medical devices – Application of usability engineering to medical devices (IEC 62366) and the amendment (SS-EN 62366-1 A 1)
- Medical devices – Part 2: Guidance on the application of usability engineering to medical devices (IEC-TR 62366-2)
- Health informatics – Information security management in health (ISO 27799:2016)
- Information supplied by the manufacturer of medical devices (SS-EN 1041:2008 AI:2013)
- Medical devices – Symbols to be used with medical device labels, labelling and information to be supplied (ISO 15223-1:2016–1:2016)
- Guidance on the application of ISO 14971 to medical device software IEC 80002-1:2009
- Health software and health IT systems safety, effectiveness and security IEC 81001-5-1:2021–1:2021

### Technical Reports

- Medical devices – Post-market surveillance for manufacturers (ISO/TR 20416:2020)

### Medical Device Regulation (CE-marking)

- MDR (EU 2017 745)

# Appendices

## Summary report according to Article 8 of the Taxonomy Regulation

The Taxonomy Regulation is an important component of the European Commission's action plan to transform capital flows towards a more sustainable economy. It represents an important step towards achieving carbon neutrality by 2050 in line with the EU's climate goals since the taxonomy is a classification system for environmentally sustainable economic activities.

In the following section, we present the total turnover and the share of our Group's turnover, capital expenditure (CapEx) and operating expenses (OpEx) for the financial year 2023 that are eligible under the Taxonomy Regulation and taxonomy-aligned economic activities related to the first two environmental objectives (climate change mitigation and climate change adaptation) in accordance with Article 8 of the Taxonomy Regulation.

This year's report includes an updated assessment in accordance with the Taxonomy Regulation's additional appendices for environmental goals 1–2, as well as whether economic activities for the four new environmental goals (goals 3–6) can be applicable. We make the assessment that the environmental objectives 3–6 (water, pollution, transition to a circular economy, and biodiversity) in the Taxonomy Regulation are not applicable to the Group, so we do not report on these objectives.

### Assessment of scope and alignment

The only turnover activity covered by the taxonomy is hosting for our managed services offering according to economic activity 8.1 in Appendix 1 and represents 3% (0.04%) of our total turnover. Our hosting service is part of a larger offer to the customer, and the turnover is not reported separately; rather, with the help of an internal model, we have allocated a part of turnover for the hosting service to activity 8.1. We do not have our own offer for hosting, but instead purchase the service from a subcontractor. Our subcontractor has carried out a taxonomy-alignment analysis based on the EU taxonomy criteria and concluded that they meet the substantial contribution criteria for climate objective 1, the DNSH criteria for climate objectives 2, 3 and 4 (5 and 6 are not applicable to the activity), and minimum safeguards.

For CapEx, we have two investments that are eligible under the taxonomy: an increased property lease in Linköping and an increased property lease in Stockholm. Both investments are eligible under economic activity 7.7 in Appendix 1 and represent approximately 6% (26%) of our total CapEx. Our landlords have carried out a taxonomy-alignment analysis based on the EU's taxonomy criteria and concluded that the properties meet the substantial contribution criteria for climate objective 1 as well as the DNSH criteria for climate objective 2. As explained below, under our reporting policy section, these suppliers also report compliance with the MSS criteria. Therefore, we consider this CapEx activity to be both "taxonomy-eligible" and "taxonomy-aligned".

We have not found any OpEx activities for 2023 eligible under the taxonomy.

See Appendices A to D for all calculations of turnover, CapEx and OpEx.

### Accounting policies and KPIs

Key performance indicators (KPIs) include the Turnover KPI, CapEx KPI and OpEx KPI. To present the taxonomy KPIs, we use the templates provided in amendments to Annex II of the Disclosures Delegated Act. As we do not perform any of the activities related to natural gas and nuclear power (activities 4.26–4.31), the special templates introduced by the Complementary Delegated Act regarding activities in certain energy sectors are not applicable in our reporting; therefore, No is reported in Table 1.



## Turnover KPI

### Definition

The proportion of turnover eligible under the taxonomy that constitute taxonomy-aligned economic activities (if applicable) has been calculated as the portion of net turnover derived from products and services associated with taxonomy eligibility and taxonomy-aligned economic activities (the numerator) divided by net turnover (the denominator) for each financial year from 1 January 2023 to 31 December 2023.

The denominator for Turnover KPI is based on our consolidated net sales in accordance with section 82(a) of IAS 1. For more details on our accounting policies regarding our consolidated net sales, please see page 5 of our 2023 Annual Report.

The numerator of Turnover KPI is defined as the net sales derived from products and services eligible under the taxonomy and (if applicable) that are taxonomy-aligned economic activities. In other words,

Activity 8.1 "Data processing, hosting and related activities" 3

### Reconciliation

Our consolidated net sales can be reconciled against our consolidated financial statements; see the income statement on page 5 of our 2023 Annual Report.

## CapEx KPI

### Definition

The CapEx KPI is defined as taxonomy-eligible and taxonomy-aligned (if applicable) CapEx (numerator) divided by our total CapEx (denominator).

Total CapEx consists of additions to tangible and intangible fixed assets during the financial year, before depreciation, amortization and revaluations, including those resulting from revaluations and write-downs and excluding changes in fair value. It includes the acquisition of tangible fixed assets (IAS 16), intangible fixed assets (IAS 38) and rights of use (IFRS 16). Goodwill is not included in CapEx, as it is not defined as an identifiable intangible asset according to IAS 38. For more details on our accounting principles regarding our CapEx, see page 12 of our 2023 Annual Report.

The numerator consists of the following categories of CapEx that are taxonomy-eligible and taxonomy-aligned (if applicable):

a) CapEx related to assets or processes that are taxonomy-eligible and taxonomy-aligned economic activities (Category A):

We consider assets and processes to be related to taxonomy-eligible economic activities where they are essential components necessary to perform an economic activity. Accordingly, all CapEx invested in the following areas is included in the numerator of the CapEx KPI:

- Investments related to our hosting business (activity 8.1)

CapEx is considered taxonomy aligned if the associated economic activity is taxonomy aligned.

b) CapEx that is part of a plan to upgrade taxonomy-eligible economic activity to become taxonomy-aligned or to expand a taxonomy-aligned economic activity (Category B):

We have no specific upgrade plans as we only have eligible leased offices for the year, and we are not currently investing any direct CapEx to expand our hosting business 8.1.

c) CapEx related to the purchase of output from taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions (Category C):

These individual measures correspond to economic activities listed in the Climate Delegation Regulation and must be implemented and operational within 18 months. We have identified the following taxonomy-eligible activity as CapEx that belongs to Category C:

- 7.7 Acquisition and Ownership of Buildings – Our acquisition and ownership of buildings (i.e., the applicability of any building, having regard to the legal or economic meaning, including the right of use to use a building through a lease).

Purchase of output qualifies as taxonomy-aligned CapEx in cases where it can be verified that the supplier in question performed a taxonomy-aligned activity to produce the output we acquired. Since taxonomy alignment also includes DNSH criteria and minimum safeguards, we are not capable of assessing taxonomy alignment ourselves. During 2023, no new property leases were signed. The year's CapEx investment refers to an expanded revaluation of the previous year's rental, which for financial year 2023 is included in total CapEx and is taxonomy aligned. However, for the investment made in 2022, we managed to obtain confirmation of taxonomy alignment from our main supplier regarding the purchased output from activity 7.7.

The principal lessor of our office premises provided us with clear evidence of technical screening criteria for activity 7.7. This supplier also publishes an audited sustainability report showing how it meets relevant guidelines and principles for assessing minimum safeguards.

### Reconciliation

Our total CapEx can be reconciled against our consolidated accounts; see note 12, 13 and 14 on page 12 of our 2023 Annual Report.

## OpEx KPI

### Definition

The OpEx KPI is defined as taxonomy-eligible and taxonomy-aligned (if applicable) OpEx (numerator) divided by our total OpEx (denominator). Total OpEx consists of direct non-capitalized expenses related to research and development. This includes:

- Research and development expenditure reported as a cost during the reporting period in our income statement (see page 5 of our 2023 Annual Report). In accordance with our consolidated financial statements (point 126 of IAS 38), this includes all non-capitalized expenditure directly attributable to research or development activities.

Generally speaking, this includes personnel and service costs as well as other directly allocated costs to our internal cost centres that relate to R&D activities.

We have not identified any taxonomy-eligible, and thus no taxonomy-aligned, OpEx after conducting the assessment. Identified OpEx relates to the maintenance of our proprietary software that is not covered by the current economic activities specified in the Taxonomy Regulation and supplementary delegated acts.

# Appendix A

## Proportion of taxonomy-aligned economic activities

Key ratios for turnover:

Financial year	2023			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')(h)						Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		TSEK	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
<i>Hosting, managed service</i>		CCM 8.1	36 615	3%	Y	N	N/EL	N/EL	N/EL	N	Y	Y	N	Y	N	Y	0%		T
<b>Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>			<b>36 615</b>	<b>3%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>N</b>	<b>Y</b>	<b>Y</b>	<b>N</b>	<b>Y</b>	<b>N</b>	<b>Y</b>	<b>0%</b>		
<b>Of which Enabling</b>			<b>0</b>	<b>0%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>0%</b>	<b>E</b>	
<b>Of which Transitional</b>			<b>36 615</b>	<b>3%</b>	<b>%</b>					<b>N</b>	<b>Y</b>	<b>Y</b>	<b>N</b>	<b>Y</b>	<b>N</b>	<b>Y</b>	<b>0%</b>		<b>T</b>
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)</b>																			
<i>Hosting, managed service</i>		CCM 8.1		0%	EL	EL	N/EL	N/EL	N/EL								0,04%		
<b>Turnover of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>			<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>0%</b>		
<b>A. Turnover of Taxonomy eligible activities (A1+A2)</b>			<b>36 615</b>	<b>3%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>										
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
<b>Turnover of Taxonomy-non-eligible activities</b>			<b>1 046 451</b>	<b>97%</b>															
<b>TOTAL</b>			<b>1 083 066</b>	<b>100%</b>															



# Appendix B

Key ratios for CapEx:

Financial year	2023			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')(h)						Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1) or eligible (A.2.) CapEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	3	CapEx (3)	Proportion of CapEx, year 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		TSEK	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
Acquisition and ownership of buildings	CCM 7.1	9 919	6%	J	N	N/EL	N/EL	N/EL	N/EL	N	Y	N	N	N	N	N	25,8%		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		9 919	6%	6%	0%	0%	0%	0%	0%	N	Y	N	N	N	N	N	25,8%		
Of which Enabling		0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E	
Of which Transitional		0	0%	0%						N	N	N	N	N	N	N	0%		T
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)</b>																			
Acquisition and ownership of buildings	CCM 7.1	0	0%	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)								0,1%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%	0%	0%	0%	0%	0%	0%								0,1%		
A. CapEx of Taxonomy eligible activities (A1+A2)		9 919	6%	0%	0%	0%	0%	0%	0%								25,9%		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
CapEx of Taxonomy-non-eligible activities		168 246	94%																
TOTAL		178 165	100%																

# Appendix C

Key ratios for OpEx:

Financial year	2023			Substantial Contribution Criteria							DNSH criteria ('Does Not Significantly Harm')(h)							Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)				
		TSEK	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																				
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																				
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%			
Of which Enabling	0	0%	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E		
Of which Transitional	0	0%	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		T	
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)</b>																				
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0	0%	0%	0%	0%	0%	0%	0%	0%								0%			
A. OpEx of Taxonomy eligible activities (A1+A2)	0	0%	0%	0%	0%	0%	0%	0%	0%								0%			
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
OpEx of Taxonomy-non-eligible activities	149 663	100%																		
TOTAL	149 663	100%																		

## Appendix D

Table for nuclear energy and fossil gas-related activities:

Row.	Nuclear energy-related activities	YES/NO
1	The company performs, finances or is exposed to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The company performs, finances or is exposed to construction and safe operation of new nuclear power plants for the generation of electricity or process heat, including for district heating or industrial processes, such as hydrogen production, and for safety upgrades of these, using best-available technologies.	NO
3	The company performs, finances or is exposed to safe operation of existing nuclear power plants for the generation of electricity or process heat, including for district heating or industrial processes, such as hydrogen production from nuclear energy, and for safety upgrades of these.	NO
Row.	Fossil gas-related activities	YES/NO
4	The company performs, finances or is exposed to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The company performs, finances or is exposed to construction, refurbishment and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	The company performs, finances or is exposed to the construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

