



2025 SUSTAINABILITY REPORT

CREATING VALUE WITH
SUSTAINABLE SOLUTIONS



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POLYGON AND SUSTAINABILITY

Polygon is a global expert and European market leader in Property Damage Control, providing solutions to prevent, control and mitigate all kinds of property damage for a stronger, safer, and more sustainable society

Who we are

Our brand promise – **Always By Your Side** – reflects what our stakeholders can expect from us.

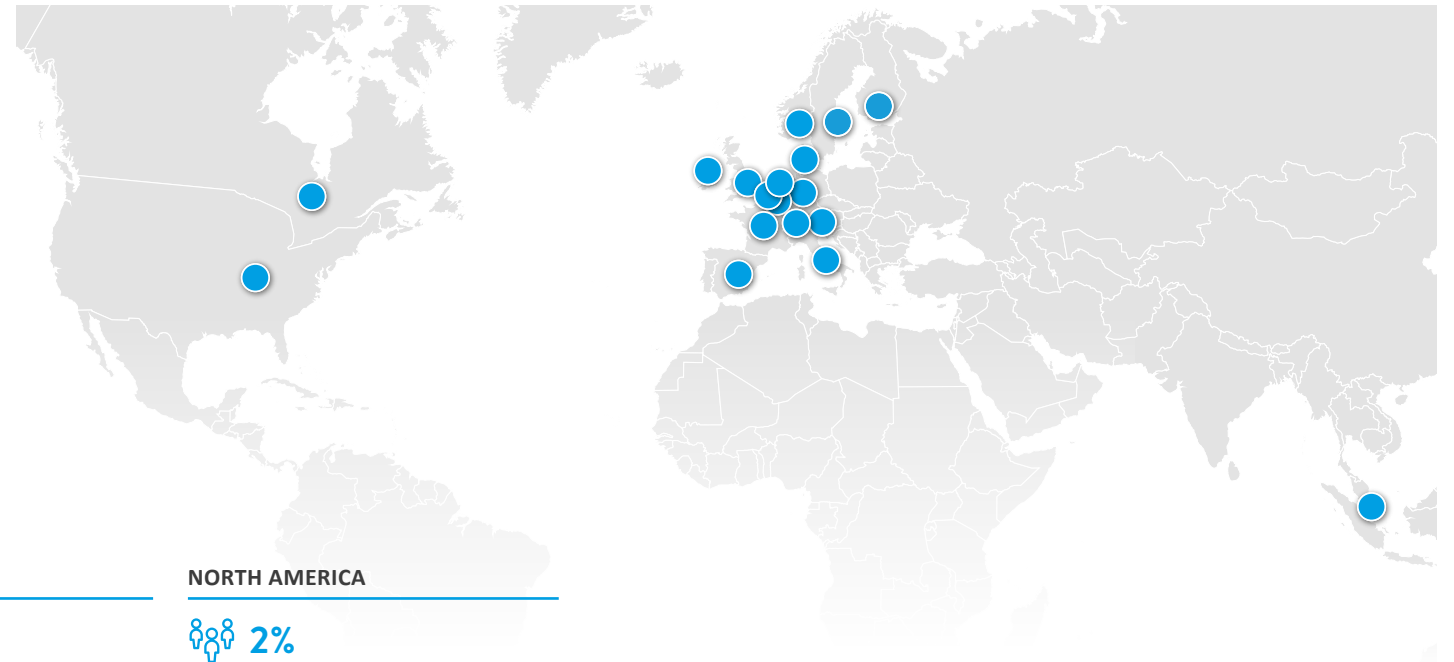
Our strong local presence, backed up by our global strength, enables us to be close to our customers. We are guided by our core values Integrity, Excellence and Empathy.

As a fast-growing group present on three continents, and in 18 countries, our success rests on approximately 7,500 dedicated colleagues, guided by a strong corporate culture.

Geographical presence

~7,500 Employees

~400 Depots



CONTINENTAL EUROPE

65%

NORDICS AND UK

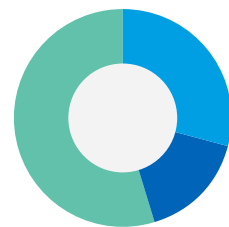
33%

NORTH AMERICA

2%

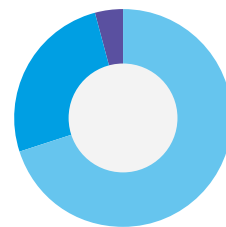
Net Sales Breakdown

BY CATEGORY



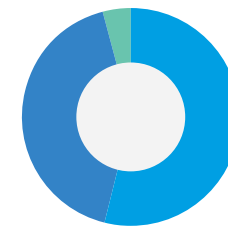
- Water (25%)
- Fire (18%)
- Other (57%)

BY REGION



- Cont. Europe (72%)
- Nordics and UK (24%)
- N America and APAC (4%)

BY CLIENT



- Insurance (56%)
- Residential (37%)
- Other (7%)

Polygon in numbers

Net Sales

1,402 MEUR

Assignments per year

> 470,000

Countries

18

Our core values

Our values serve as a guide to our colleagues in everyday interactions with customers, colleagues, partners and other stakeholders.

Putting our values into action means taking responsibility for the world around us. Sustainability is part of everything we do, from restoring damaged properties and preventing future loss to fostering an engaged, safe, and inclusive workplace.



We act with honesty, take responsibility for our actions, and follow through on our commitments, toward both our customers and our colleagues.

“When I think of integrity, I think of keeping the promises I make and being honest when things go wrong. It’s about owning my actions and doing what’s right.”

Raisa Huhtaniemi
Systems Specialist in Polygon Finland

We listen, seek to understand, and support our customers and each other, recognising that it’s our people who make the difference.

“Empathy means to do everything you can to lift the spirits of individuals who have lost so much so fast. It’s rewarding to see.”

Andy Bovington
Restoration Technician in Polygon UK

We lead with expertise, continuously improve, and apply best practices to deliver outstanding results in everything we do.

“Excellence for me is thinking outside the box to create custom made solutions, and putting different specific components together to meet the customer’s needs!”

Joe Fassbender
Operations Manager in Polygon US

What we do

Polygon is a global expert and European market leader in Property Damage Control, providing solutions to prevent, control and mitigate all kinds of property damage for a stronger, safer, and more sustainable society.

TEMPORARY CLIMATE SOLUTIONS

Ensuring quality, temperature and humidity are regulated to protect customers from damage, using remote monitoring and adjustments. For example construction drying.

WATER AND FIRE DAMAGE RESTORATION

Immediate response to restore properties and valuable assets after water or fire incidents, Minimising downtime and secondary damage. Examples of services are drying, smoke damage and odor neutralization.

LEAK DETECTION

A range of leak detection services providing accurate, non-destructive detection where traditional methods are destructive or have already failed.

DOCUMENT AND ARTIFACT RESTORATION

State-of-the-art methods to save important documents, files and paintings in situations like floods or fire-related damage.

RECONSTRUCTION

With decades of experience, skilled trades, and a customer-first approach, Polygon restore structures of all types and sizes.

SMART REPAIR

Expert surface repairs for various materials, offering fast onsite restoration to save time and minimise disruption.

- Surface repair
- Content restoration
- Electronic restoration

DIGITAL SOLUTIONS

Leak detection and moisture control to prevent water-related issues and interruptions to customers business or home.

MAJOR AND COMPLEX CLAIMS

Managing major, complex, commercial and high net worth losses of damaged property including "Primo+" our premium service for industrial and commercial customers, combining proactive prevention with rapid emergency response.



Prevent and control

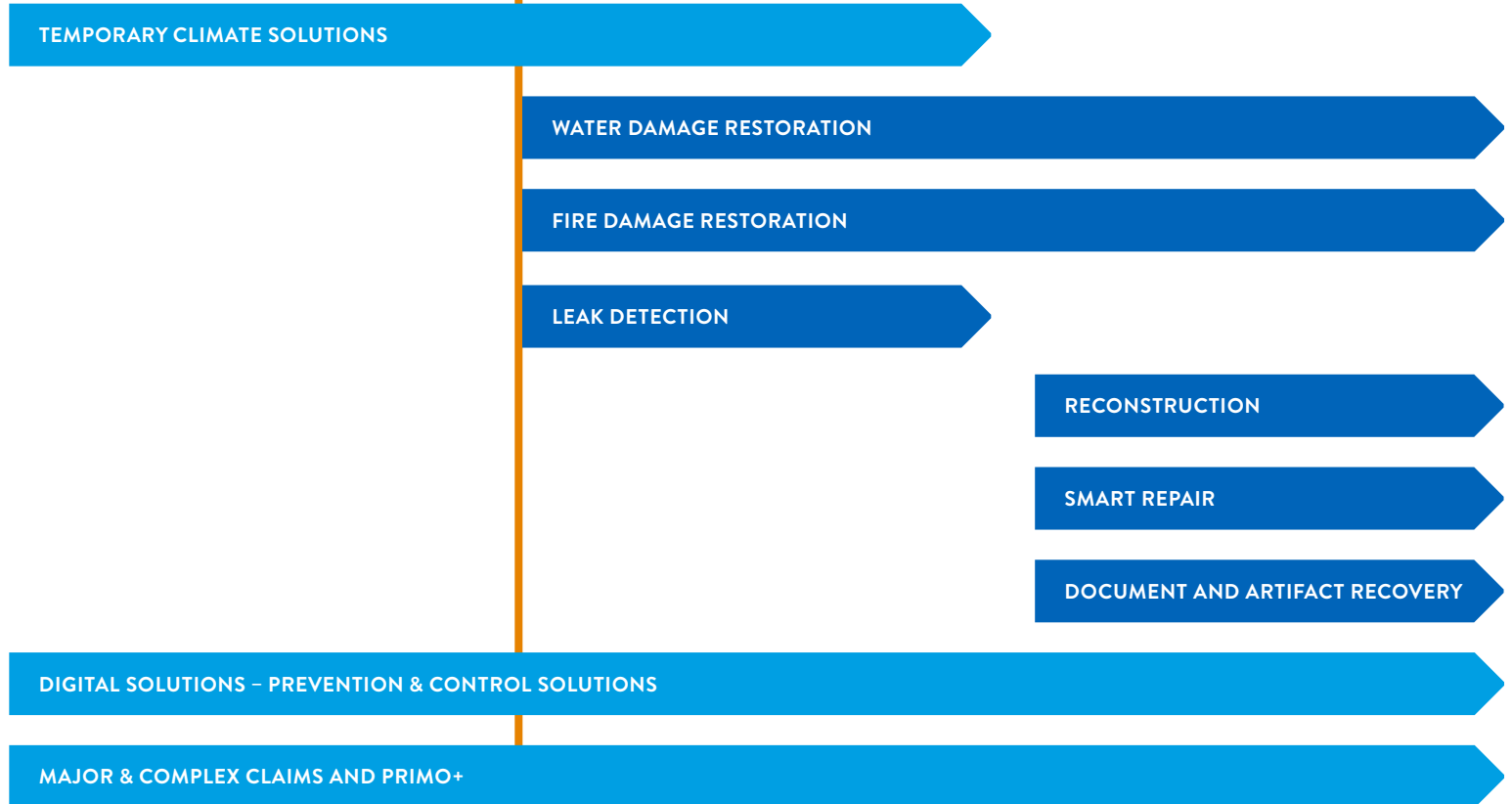
Proactive measures to prevent damage and control climate conditions in properties.

Mitigate

Immediate actions to limit the extent of damage once an incident occurs.

Restore & repair

Full recovery of the property to its original condition.



How we create value

The core of what we do

Polygon's services have an inherent positive bearing across Environment, Social and Governance (ESG). By embedding sustainable practices into our services and solutions, we strengthen business performance and build resilience, not only for us but also for our customers, investors and society. In this rapidly changing world, the world needs more of what lies at the core of what we do.

ENVIRONMENTAL LEADERSHIP

Polygon's approach to damage restoration is the sustainable choice:

- Our primary approach to "restore and repair rather than replace" is the sustainable choice as it limits the waste and the need to replace with new material. Which many times is also the most cost-efficient approach to damage restoration.
- Polygon have over the years further expanded its solutions to prevent and control damages. By preventing or detecting damage early, Polygon reduces the number and severity of incidents, minimising both costs and environmental impact.

PEOPLE FIRST

Every day, our teams help rebuild lives and prevent costly damage for our customers. That is why we are deeply committed to creating a workplace that is engaged, safe, and inclusive for everyone.

Polygon's services play an important role in society:

- Through our services our teams help people recover their homes and prevent business interruptions.
- We help improve the health and well-being of people and property daily, for example by controlling the in-house environment as well as removing hazardous substances in a responsible way.
- We restore properties that mean a lot to people or have historical or cultural value for society, safeguarding the world's heritage.

RESPONSIBLE BUSINESS

Polygon's services play a critical role:

- In helping businesses maintain continuity and manage risks, especially in the face of unexpected disruptions. In doing so, we help our customers build greater resilience.



Our Value Creation Program

Polygon’s Value Creation Program (VCP) was established in 2025 and is designed to strengthen the foundation of our business while positioning the company for long-term, sustainable growth.

Sustainability is part of the value creation program as a critical enabler. The program is structured in three phases and covers at least the coming three years.

In the first phase, we are improving margins and efficiency through operational excellence, cost optimisation, and strengthened country performance. This includes the establishment of centres of excellence to drive consistency and scale. The sustainability agenda has been centred around strengthening data quality and reporting procedures, clarifying the connectivity with financial performance as well as strengthening governance including defining responsibilities. Furthermore, the focus has been on setting Group targets and further defining action plans to reach targets. Also continuous work to close gaps to ensure compliance with the corporate sustainability reporting directive (CSRD).

In the next phase, we are executing key initiatives to lift overall performance. This includes steps to enhance ways of working across the Organisation, strengthen cash management, further develop our business model, the Polygon Model, and advance initiatives to improve our go-to-market approach and people excellence.

From a sustainability perspective this will include continuing with improving the basics but adding a few focus projects expanding both the environmental, social and governance areas.

As we enter the final phase of our program, we will build on these foundations, focusing on scaling strategic service lines, expanding into Prioritised geographies, and leveraging selective growth opportunities to accelerate performance. This includes strengthening our position as an industry leader in sustainability.

Together, these initiatives form a clear path toward a stronger, more resilient, and more scalable Polygon which is ready to deliver long-term value for customers, employees, and society.

Phase 1
Improving margins and efficiency through operational excellence, cost optimization, and strengthened country performance.

Phase 2
Executing on key initiatives to lift overall performance while shaping our growth strategy.

Phase 3
Long-term, sustainable growth through scaling existing service lines, developing new offerings, and expanding geographically.



A letter from the Executive Management Team

Polygon continues to lead the European property damage control industry, operating in 18 countries with approximately 7,500 employees. We are proud to represent the next generation of property damage control specialists—committed to transforming our industry through sustainable and digital solutions. In 2025, Polygon—like the rest of the world—navigated several global challenges that shaped our sustainability agenda.

RECORD-BREAKING DRY WEATHER

During spring and summer 2025, the group witnessed a periodic decrease in business due to record-breaking dry weather, in a way that the group have not experienced before. The increasing frequency and intensity of these anomalies make it more difficult to plan our business and put pressure on flexibility. The group has prepared the business for such a fluctuation through rightsizing our operations for the new situation. Our commitment to profitable and sustainable growth remains steadfast.

NAVIGATING REGULATORY UNCERTAINTY, COMPLEXITY AND ESG POLICY SHIFTS IN EUROPE

Polygon continues to implement evolving sustainability regulations, with a clear focus on creating value for customers and investors. The delay in reporting requirements allows us to enhance data quality, improve efficiency and continue to integrate sustainability into core business operations. We have during the year further embedded new ESG requirements

into existing processes, for example reporting, planning and budget process. We recognise the complexity of gathering ESG data and implementing processes and will continue to work on this in the coming years.

SUSTAINABILITY AS A CRITICAL ENABLER OF THE VALUE CREATION

During the year an update of the Groups value creation program has been performed, and sustainability plays the role as a critical enabler. The Executive Management Team together with the Sustainability Committee and Local management has further worked on appointing responsibilities as well as integrating sustainability into core business functions—from procurement, human resources and operations to finance and business development. This work will take time and continue during the coming years.

ESG TARGETS

Our sustainability framework is navigating risks and opportunities within the environmental social and governance area and is built around

three core pillars: **Environmental Leadership, People First, and Responsible Business.** New Group targets for each key area have been defined and approved during 2025.

ENVIRONMENTAL LEADERSHIP

Our environmental efforts are focused on two critical areas: circular economy and climate action.

Circular thinking has always been integral to our business. Restoration over replacement is in our DNA. In 2025, **we doubled the number**

of prevention devices in the managed property segment and further expanded our repair services to new markets.

The record-breaking dry weather and heatwaves that Europe have experienced underscore the urgency of climate adaptation and mitigation. Last year we received approval from the Science Based Targets initiative (SBTi) for our near-term science-based emissions reduction targets by 2030. To drive accountability, we have allocated emissions budgets to each country organisation. Our decentralised model empow-

ers local management to lead sustainability initiatives, cascading responsibility throughout the organisation. We believe in driving change where it happens—on the ground, with our people.

Country President’s overachievement compensation for 2025 has been tied to Environmental scorecards, including environmental reduction plans.

Achieving our 2030 near-term science-based emission reduction targets will require close collaboration with customers and suppliers, as most emissions lie beyond our direct control.



ROBIN PETERSEN
CEO



MAGNUS WARHOLM
CFO



CAROLINE FINSLÖ
CSO



MICHAEL HEINZE
COO

We thank our colleagues, customers, and partners for their continued trust and collaboration. Together, we are building a more sustainable, resilient, and responsible future.

We are working to enable project-level carbon footprint tracking, a capability that will strengthen our competitive position. It will provide transparency, enable smarter decisions, and support our customers on their sustainability journey. Proving to our customers that we deliver on our brand promise, even in challenging times.

PEOPLE FIRST

Our people are the foundation of our success. We strive to be an employer of choice, fostering a culture of safety and inclusivity. In 2025 we launched our Vision Zero program to eliminate serious injuries by focusing on prevention, leadership, and a shared safety culture. This work will further accelerate during 2026.

Polygon plays a societal role. We help hospitals, schools, and businesses recover quickly from damage, safeguard public health through climate monitoring and removing hazardous substances in a responsible way, preserving items of personal and historical significance.

RESPONSIBLE BUSINESS

Polygon will achieve long-term business sustainability through stable and profitable financial development, while upholding strong business ethics and customer relations. In 2025, we made our integrity line available externally to further strengthen the possibility of raising concerns. We continued with training all our employees in various topics. In the last two years, **+30 000 cybersecurity trainings** have been completed.

We are proud to be part of making a difference and remain steadfast in our mission to be **Always by your side.**

April 2026



27K

REMOTE MONITOR DEVICES

We have continued making real actions by using remote monitors that enable us to only run machines when needed and avoid unnecessary travel. Remote monitoring of drying ensures a safer and more predictable handling of moisture and water damage, resulting in shorter drying times, lower costs, reduced environmental impact, and more efficient project management. We are proud that the use of remote monitors has accelerated during the year, and we have over 27 000 remote monitor devices deployed across the Group.

Sustainability at Polygon

We manage environmental, social and governance related risks, opportunities and impacts in a framework which we call Our Responsibility. This is done through daily conversations as well as in formalised processes. Both are equally important to play a fundamental role in setting Polygon’s strategy and preparing the Group for the future.

The framework supports the design of our strategy, business model and the way we work. It sets the foundation for the Group’s sustainability and ESG (Environmental, Social and Governance) agenda and is divided into three pillars:

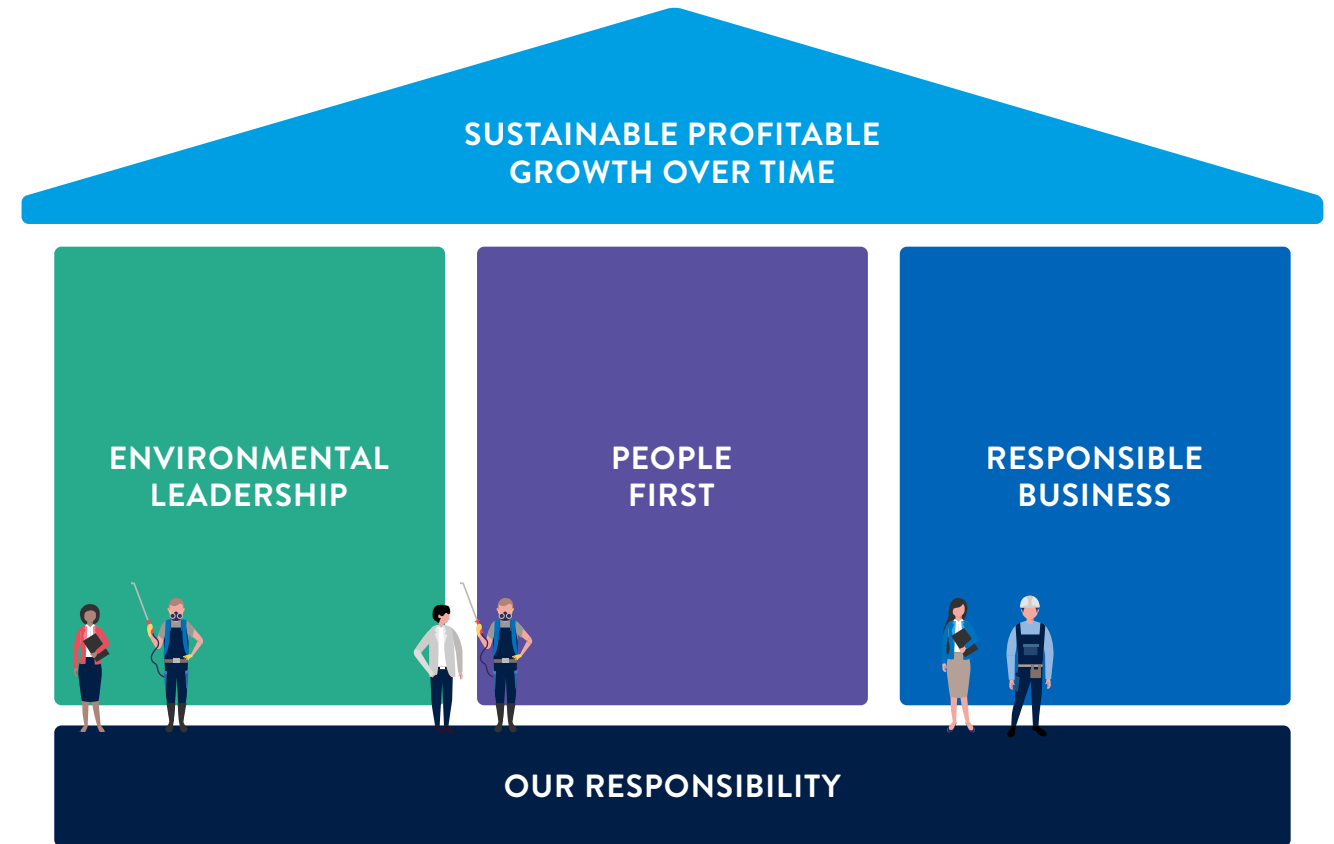
- **Environmental Leadership**
- **People First**
- **Responsible Business**

The three pillars have connected measures and targets, which are part of our annual business plan, budget and review process. The framework supports the Ten Principles of the United Nations Global Compact, as well as the UN Sustainable Development Goals.

These principles and goals are integrated into Polygon’s strategy, business model, policies, procedures, and corporate values, which are Integrity, Excellence and Empathy. By doing this, we uphold our basic responsibility to people and the planet while setting the stage for long-term success.

INTERNATIONAL STANDARDS AND AGREEMENTS SUPPORTED BY POLYGON

- The UN’s “Global Compact” (albeit with no formal affiliation)
- The UN’s Universal Declaration of Human Rights
- The ILO’s conventions on fundamental principles and rights at work
- The UN’s convention against corruption
- The Paris Climate Agreement (the “Paris Agreement”)
- The UN’s sustainability goals (SDG)
- Science Based Target initiative (SBTi)
- Greenhouse Gas Protocol



SUSTAINABILITY AT POLYGON

Basis for preparation

REPORTING SCOPE

The Sustainability Report has been prepared in accordance with the Swedish Annual Accounts Act, according to the previous version applied before 1 July 2024. Unless otherwise stated, the information and data provided in the Sustainability Report pertain to Polygon’s financial year, which is January 1 to December 31.

The Sustainability Report has been prepared as a consolidated report for Polygon Group AB and its subsidiaries (the “Group”). The scope of the Sustainability Report is the same as for the financial statements.

Information and metrics disclosed in this report are sometimes subject to high levels of uncertainty or estimation. The Group’s CO2e emissions have been calculated using a combination of activity and spend data as well as reasonable estimates. Polygon will continue to strive for more primary data in its footprint calculation, which has been the focus this year and will continue in 2026. The complexity in gathering and ensuring comparable data is high due to Polygon being a decentralised organisation, having over 400 000 customer projects per year, and the majority of its operations are being performed at customer sites and not at Polygon facilities. Polygon continues to improve its data quality to enable reliability, completeness and comparability over time, still there is uncertainty in data collected. The report also contains forward-looking information on potential sustainability-related impacts, risks and opportunities. This information is also subject to high levels of uncertainty.

This report contains disclosures on material impacts, risks and opportunities in our upstream and downstream value chain as per the outcome of our double materiality assessment. Further, value chain coverage of our policies, actions and targets are described where applicable. Metrics for scope 3 emissions include value chain data.

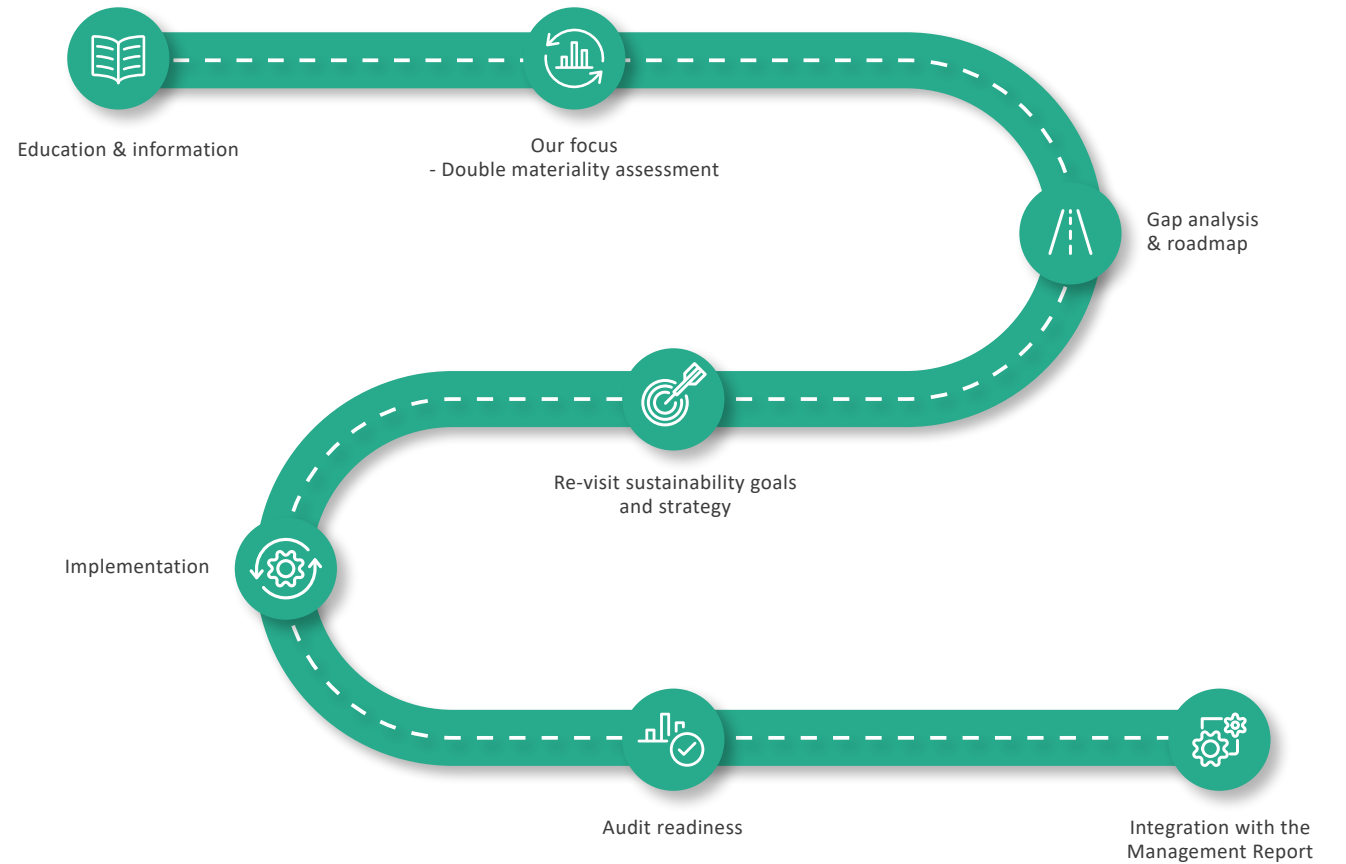
CORPORATE SUSTAINABILITY REPORTING DIRECTIVE (CSRD) AND THE EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS)

Polygon Group is preparing for the coming regulatory requirements CSRD (Corporate Sustainability Reporting Directive). The Group Sustainability Board is leading the project, and the Group Sustainability Steering Committee has oversight of the work performed and progress. In addition, the Board of Directors and the Audit Committee receive updates on how the work is progressing.

Following the delay in reporting requirements, Polygon will be in scope for the CSRD by the year 2027 with reporting in 2028.

Polygon Group prepared its most recent double materiality assessment in 2024 following a gap analysis between the requirements of the CSRD and the current state. The implementation work was undertaken in 2025 and will continue during 2026.

POLYGON’S ROADMAP TOWARDS CSRD COMPLIANCE



SUSTAINABILITY AT POLYGON

Double materiality assessment

PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

Polygon have identified its material sustainability-related risks, opportunities and impacts. The scope of the assessment was the operations of Polygon Group and its upstream and downstream value chain.

A bottom-up approach was applied for conducting the double materiality assessment. This is in line with Polygon decentralised organisational structure. The geographical scope of the assessment was global, but with a focus on the countries and regions in which the company has a significant number of employees, suppliers and customers. Initial analysis was performed together with Polygon Germany, UK, Norway, Finland and Denmark. These geographies together cover ~75% of the Group and represent all Polygon’s service lines. Later the result was validated with the other Polygon countries by representatives from all key stakeholder groups. External sustainability specialists from

two different consultancy firms played a key role ensuring Polygon had a process aligned with the EU Sustainability Reporting Standard (ESRS). The double materiality assessment was based on the requirements set out in the ESRS published in July 2023. Any interpretations of the disclosure requirements and their application may evolve. The process of the double materiality analysis has been divided into four steps:

1. Analysis of the value chain and stakeholders.
2. Identification of relevant sustainability topics in accordance with ESRS and Polygon value chain and subsequent identification of related impacts, risks and opportunities.
3. Assessment of impact materiality and financial materiality.
4. Compilation of the results and final approval by the Executive Management Team and the Board of Directors.

1. ANALYSIS OF THE VALUE CHAIN AND STAKEHOLDERS

The first step of identifying sustainability matters was to consider the context of Polygon Group’s activities and business relationships, value chain and affected stakeholders to identify relevant sustainability matters. The value chain and stakeholders’ perspectives form the basis of the materiality analysis.

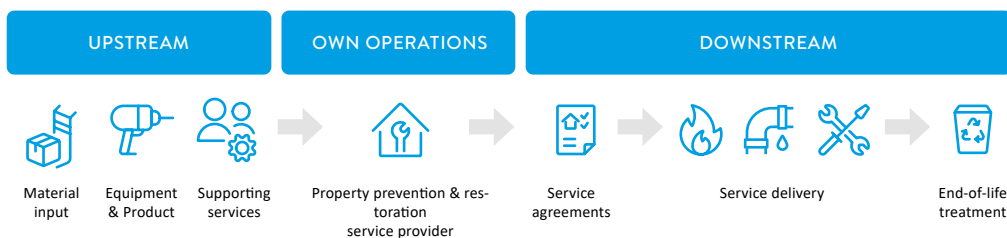
For the purpose of the double materiality assessment, we engage with key stakeholders to ensure their views and interests are taken into account. During 2024 when the double materiality assessment was performed, we conducted both internal and external stakeholder dialogues to identify material impacts, risks and opportunities for Polygon. The perspectives and views of the external stakeholders have been captured through direct dialogue and in workshops through the involvement of internal stakeholders who are in contact with external stakeholders. Participants were chosen based on their knowledge of a broad range of sustainability topics, geographical coverage, Polygon knowledge (value chain) and interaction with diverse stakeholder groups.

2. IDENTIFICATION OF RELEVANT SUSTAINABILITY TOPICS

This initial assessment of relevant sustainability topics and their associated impact, risks and opportunities was undertaken by interviewing Polygon subject matter experts as well as with external support from sustainability experts (consultants) in identifying relevant regulations, science, industry best practice, internal documentation, employee surveys and stakeholder perspectives. In this case, several subtopics of the ESRS standard were not considered relevant for Polygon’s business and value chain.

After the initial mapping of relevance, the sustainability topics and associated actual and potential negative and positive impacts, as well as actual and potential risks and opportunities were identified, specified and validated in more detail through workshops. The sustainability topics and subtopics included in the ESRS standard (ESRS 1) formed the basis for the qualification.

Polygon’s Value chain



3. ASSESSMENT OF IMPACT MATERIALITY AND FINANCIAL MATERIALITY

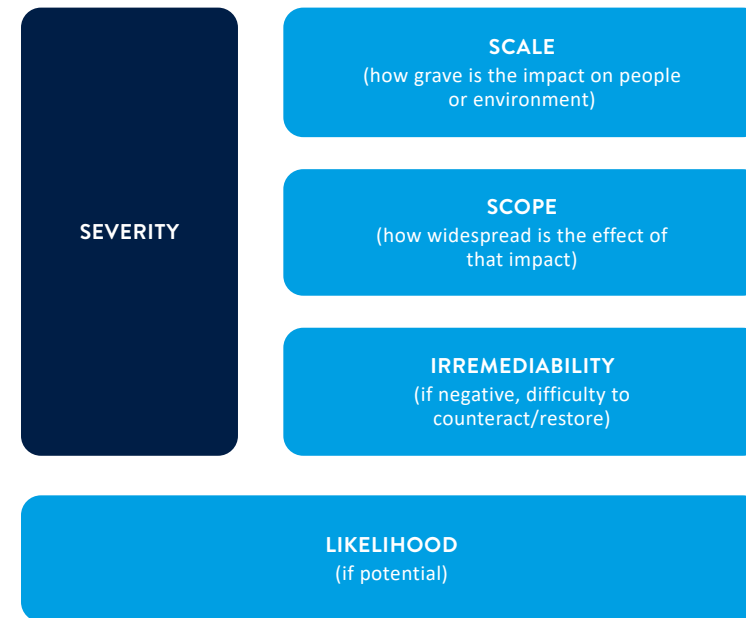
After impacts, risks and opportunities were identified and documented, assessments of impact materiality and financial materiality were conducted in workshops based on defined assessment criteria and thresholds. The first assessment of both impact and financial materiality was performed in a smaller group which was later validated by many different stakeholders.

The criteria and thresholds were reviewed and agreed upon prior to performing the assessment and numerical scales were used to quantify impact, risk and opportunity. However, determining if a matter should be considered material or not was largely qualitative and involved varying degrees of subjective and professional judgement.

The three time horizons short-, medium- and long-term were used in the double materiality assessment performed, defined as 1 year (short), 1-5 years (medium) and more than 5 years (long).

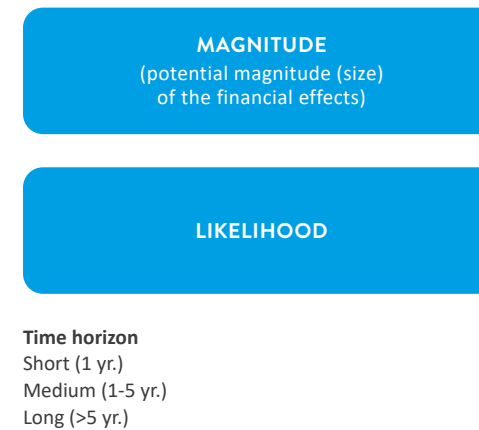
Criteria used for impact materiality and financial materiality

IMPACT MATERIALITY



The severity has been calculated as an average of scale, scope, and remediability of adverse impacts and an average of scale and scope of positive impacts. The final impact materiality score was calculated as average between severity and likelihood.

FINANCIAL MATERIALITY



For financial materiality, consideration has been given to how risks are generally assessed within Polygon. The summary of the financial materiality was calculated as average of magnitude and likelihood.

4. COMPILATION OF THE RESULTS AND FINAL APPROVAL

In the implementation and assessment of materiality, detailed graphs in Excel have been used for the analysis of sustainability issues. The result has been further visualised in tables. The result of the assessment has been approved by the Board of Directors, as well as management. The result of the double materiality assessment will guide Polygon in terms of future sustainability reporting, sustainability strategy and sustainability work. This is integrated into Polygon’s responsibility framework:

- Environmental leadership
- People first
- Responsible business

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES – HIGH-LEVEL DESCRIPTION

ESG	MATERIAL TOPIC	MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	
Environment	E1 Climate change	<p>Impacts: Positive impacts are primarily linked to our services, as we support customers in adapting to climate change by minimising disruption from extreme weather events through our restoration services. Our digital solutions enable improved energy efficiency for customers, while innovative technologies help prevent and mitigate damage at an early stage, reducing environmental impact.</p> <p>Negative impacts arise from greenhouse gas emissions across our own operations and value chain (Scopes 1, 2, and 3), as well as from the energy consumption associated with delivering our services.</p>	<p>Risks and opportunities: Financial risks identified relate to increased costs and financial pressure through higher material and energy costs, evolving regulations, and changing customer preferences. Additional risks include fluctuation in weather patterns and complexity in forecasting workforce, increased insurance premiums, potential uninsurable assets, and energy shortages, which could affect service delivery, profitability, and access to capital. At the same time, climate change creates opportunities to expand our services as demand for restoration and resilience solutions grows. We see potential in risk prevention and mitigation, leveraging innovative technologies and resource-efficient service delivery to reduce emissions and costs. Our digital solutions and energy-efficient equipment enable customers to optimise energy use, strengthening our market position and supporting long-term growth.</p>
Environment	E5 Circular economy	<p>Impacts: Positive impacts identified arise from our services that contribute to circularity by reducing material use and waste. Restoration and repair extend the life of buildings, products, and historical assets, avoiding demolition and new construction. We promote reuse of materials and sustainable building materials, Our digital solutions and preventive technologies further enhance resource efficiency and waste reduction.</p> <p>Negative impacts identified relate to the use of non-renewable materials such as chemicals, metals, and paints. Waste is managed across the value chain, which also includes removal of substances, such as asbestos, which are not generated by Polygon but are handled and removed from damaged sites in a responsible way.</p>	<p>Opportunities: The transition to a circular economy creates opportunities to expand our service portfolio. Restoration and repair services deliver economic value by reducing downtime, preserving unique assets, and avoiding costly demolition and reconstruction. We see growth potential in offering more restoration services – by restoring more rather than replacing we contribute to resource efficiency and circularity. New innovations, including our digital solutions, can drive revenue growth, enhance customer satisfaction, and strengthen our position as a sustainability leader.</p>
Social	S1 Own workforce	<p>Impacts: As a service company, our people are key to our success. Positive impacts identified relates to offering attractive opportunities for our employees. By fostering an engaged, safe and inclusive workplace we can create a positive impact and provide meaningful employment for all. Continuous learning to build skills and expertise can strengthen engagement and innovation across the organisation.</p> <p>Some of the services we perform can involve hazardous environments, leading to a potential risk of work-related injuries and exposure to harmful substances such as asbestos and PFAS. This can lead to long-term physical and mental health impacts, which is why prevention, leadership and a shared safety culture is a top priority. Gender imbalance within our industry can limit diversity and inclusion. Insufficient gender representation may restrict the ability to diverse perspectives within our teams. Underrepresented groups may also experience discrimination, negatively affecting well-being, motivation, and job satisfaction.</p>	<p>Risks and opportunities: Financial risks identified relate to a high turnover rate and sick leave, leading to increased costs and difficulties ensuring quality and excellence when performing our services. High fluctuation in the workforce can also lead to lack of productivity and decreased motivation. Additionally, increased turnover can make it difficult to acquire new talents, potentially resulting in a lack of qualified workers and a decrease in economic performance. A negative work environment can affect our corporate culture, leading to decreased morale and engagement among people.</p> <p>Attractive working conditions, including flexible models and strong health and safety standards, can improve job satisfaction, loyalty, and productivity while enhancing our reputation as an employer of choice. Promoting equal opportunities and diversity broadens the talent pool and supports innovation. Investing in continuous learning strengthens skills, addresses labour shortages, and drives performance. These factors collectively support growth, reduce turnover costs, and improve long-term financial results.</p>

ESG	MATERIAL TOPIC	MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	
Social	S2 Workers in the value chain	<p>Impacts: To some extent, we engage subcontractors to deliver our services, making skilled and qualified labour essential for quality and safety. This creates a potential positive impact through skills development and knowledge transfer, strengthening capabilities within our value chain.</p> <p>However, there is also a potential negative impact related to working conditions for independent subcontractors. Risks include inadequate health and safety practices and exposure to hazardous environments if preventive measures are not consistently applied. Promoting a strong safety culture across all partners is critical to mitigating these risks.</p>	<p>Risks and opportunities: As we engage with subcontractors to deliver our services to some extent, there is a potential risk related to ensuring quality and excellence during service delivery. High fluctuations for subcontractors can also lead to reduced productivity, which can increase costs and affect service consistency and quality.</p> <p>Opportunities have been identified in promoting proper working conditions among subcontractors – which can enhance productivity, increase satisfaction and strengthen our reputation as a responsible employer. Additionally, improved talent recruitment processes at the subcontractor level can support business growth and long-term value creation.</p>
Social	S3 Affected communities	<p>Impacts: Positive impact identified arise from the key societal services we deliver. Our teams help people in restoring their homes and help businesses minimise disruptions. In addition, we restore socially significant properties – such as churches, schools and hospitals – that play a vital role in communities. By restoring properties of historical and cultural value, we also contribute to safeguarding the world’s heritage for future generations.</p>	<p>Opportunities: Identified opportunities relate to the reputational benefits from restoration properties of societal, historical and cultural value as well as from reduced service downtime from disruptions.</p>
Social	S4 Consumers and end-users	<p>Impacts: Positive impact has been identified through the provision of our services that prevent accidents and health damage through for instance detecting asbestos as well as ensuring safety after floods and fires.</p> <p>Part of our business includes handling of sensitive personal data during claims and restoration work – ensuring robust data protection processes are therefore vital to avoid negative impact for our consumers and end-users. In addition, some of the services we perform can involve hazardous environments, leading to potential health and safety risks to our customers – which is why strict safety protocols, clear communication and continuous awareness are part of our daily operations.</p>	<p>Risks and opportunities: identified risk identified relates to the handling of sensitive personal data – where inadequate handling could lead to regulatory fines and reputational damage. Health and safety risks affecting customers can potentially lead to legal liabilities and loss of trust. Opportunity relates to increased customer trust through strong data protection.</p>
Governance	G1 Business conduct	<p>Impacts: A positive and open business culture encourages employees to share ideas, enhance engagement, collaboration and innovation. Conversely, failure to uphold our corporate culture and values could have a potential negative impact. In addition, the potential negative impact identified relates to unfair competition and payment terms for suppliers, including subcontractors.</p>	<p>Risks and opportunities: A weak or misaligned corporate culture can lead to increased turnover, reduced employee engagement and reputational harm. Ethical breaches, including corruption, bribery, fraud or other misconduct pose financial risk through potential fines, legal costs and loss of stakeholder trust. On the other hand, fostering a strong, transparent, and inclusive corporate culture enables employees to raise concerns and contribute to continuous improvement, supporting long-term organisational resilience. Ethical business practices, including fair treatment of suppliers and transparent contractual terms, can help build a stable and responsible value chain, enhancing reputation and contributing to sustainable financial performance.</p>

Topics such as pollution (E2), water (E3), and biodiversity (E4) were assessed as non-material to Polygon, based on both industry benchmarks and expertise, and on stakeholder dialogue.

Further information regarding the material topics is found in the sections Environmental Leadership, People First and Responsible Business.

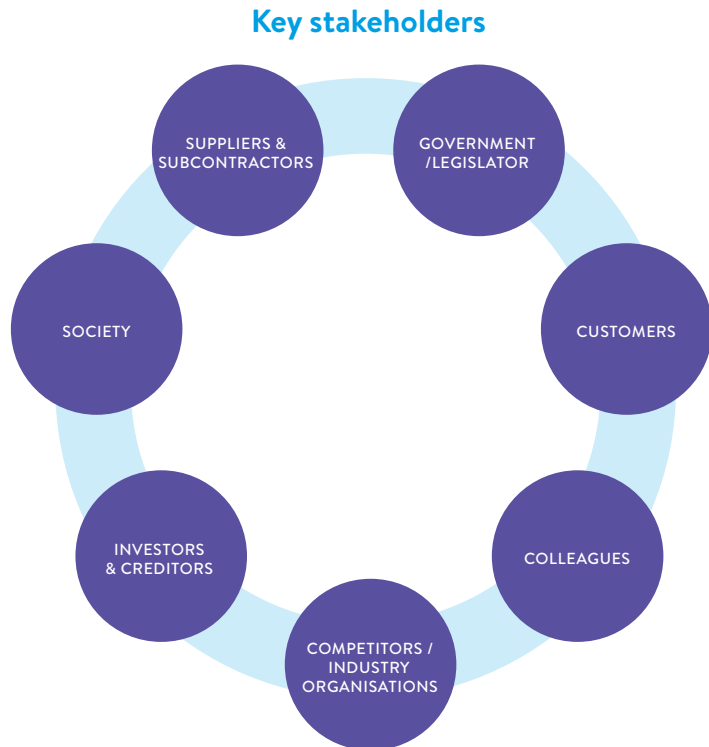
Key stakeholders and how we engage

The purpose of the stakeholder engagement is to understand risks, opportunities and impacts and at least meet, but rather exceed, stakeholder expectations.

Engagement with key stakeholders largely takes place locally, and the local engagement procedures vary from country to country. This is because the knowledge and understanding of local conditions are found at the local level, and

it is also where meaningful action happens.

The outcome of the engagement is used as input to business planning, value creation program as well as business model. The table on this page describes how we engage with key stakeholders.



KEY STAKEHOLDER	HOW WE ENGAGE
Customers	<ul style="list-style-type: none"> On and off-boarding of customers Regular performance reviews, Ongoing dialogue and ad-hoc workshops, Customer surveys e.g. insurance company and end-user surveys such as policyholders Customer Development Plan
Colleagues	<ul style="list-style-type: none"> Day-to-day engagement with line managers, Team, region and country meetings Annual employee survey Performance and development talks MyPolygon (intranet) Integrity line (whistleblowerhotline) Cross-country conferences and training events such as International Management Conference and Champions Camp Cross-country topical groups such as HR forum, IT, CFO
Competitors/ Industry organisations	<ul style="list-style-type: none"> Engaged and participating in industry associations Hosts of various educational forums
Government/ Legislator	<ul style="list-style-type: none"> Active review of new legislation Participate in workshops, webinars and trainings Different accreditations in local market

KEY STAKEHOLDER	HOW WE ENGAGE
Investors and lenders	<ul style="list-style-type: none"> Lendor meetings Rating Agencies Board meeting Audit Committee Monthly reporting Announcements and Releases
Society	<ul style="list-style-type: none"> External integrity line Ad Hoc basis and depending on the type of job Different voluntary support for community initiatives
Supplier and subcontractors	<ul style="list-style-type: none"> Build long-term partnerships based on quality and reliability Enforce health, safety, and ethical standards Collaborate for innovation and process improvement Continuous dialogue throughout the year, Workshops, Site based performance management meetings (internal audits) Supplier/Subcontractor reviews and monitoring Group Partner Code of Conduct

Roles and responsibilities

Polygon Group AB (the “Company”) is under the control of Polystorm Jersey Ltd and the Group CEO of the Company reports to the Board of Directors of Polystorm Jersey Ltd. The Board of Directors of Polystorm Jersey Ltd consist of eight Directors and has two committees: The Audit Committee and Remuneration Committee. The responsibility of the Board of Directors of Polystorm Jersey Ltd includes overseeing the sustainability framework of the Company.

The Board of Directors receives a comprehensive annual update on the Group’s sustainability strategy, performance, and key developments. In addition to this scheduled reporting, specific sustainability topics are presented and discussed on an ad hoc basis throughout the year, ensuring that the Board remains informed and engaged on emerging issues and regulatory developments. During the reporting period, particular emphasis was placed on the Group’s progress towards alignment with the Corporate Sustainability Reporting Directive (CSRD), as well as the advancement of our Science Based Targets for environmental impact reduction. These areas have been central to Board-level discussions, reflecting their strategic importance and the Group’s commitment to transparent, science-driven sustainability leadership.

HOW WE STEER

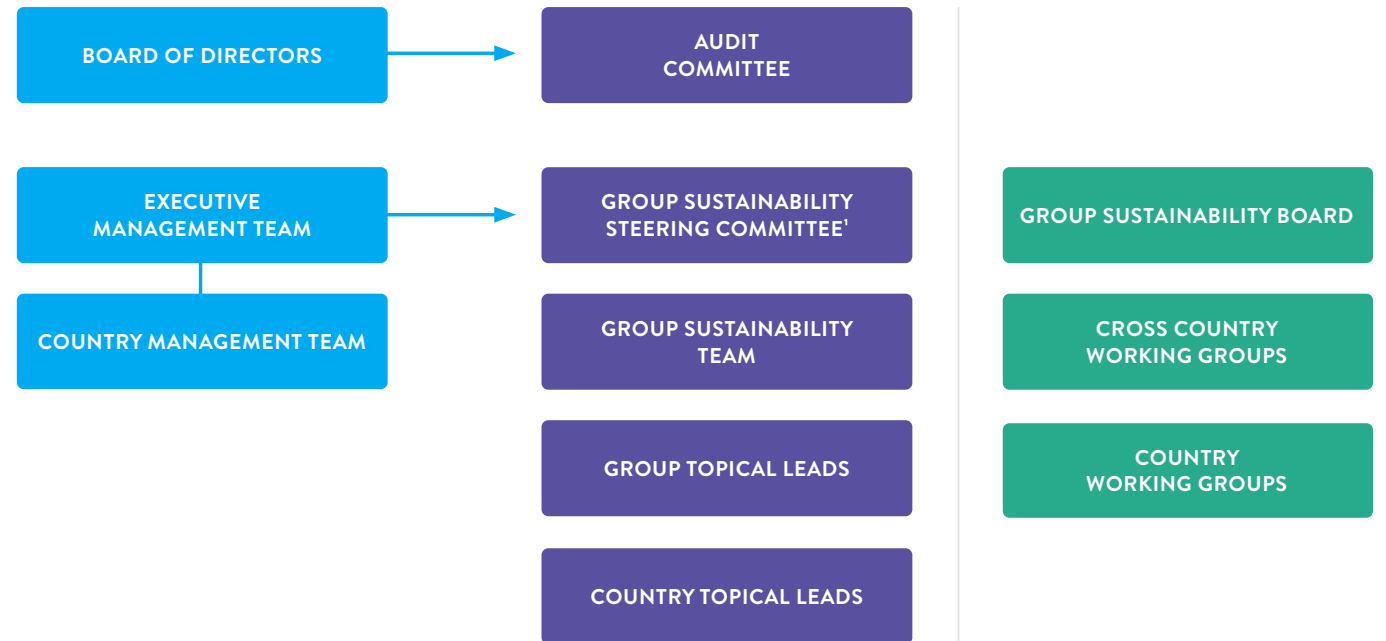
The responsibility for the sustainability of the Company is further distributed at two levels – Group and Country.

The Board of Directors of the Company and the Executive Management Team hold the responsibility for sustainability, following directions from the Board of Directors of Polystorm Jersey Ltd.

The Executive Management Team has appointed a Sustainability Steering Committee. The purpose of the Sustainability Steering Committee is to ensure sustainability progress and alignment with the Group management strategy and other business areas. Also to build consensus and support for key sustainability decisions that will impact the business. The committee has the oversight of the Group Sustainability Board, which consists of topical leads for key sustainability matters.

Polygon’s decentralised structure empowers Country Management teams in our 18 markets to prioritise sustainability projects, cascading down to team and individual levels.

SUSTAINABILITY GOVERNANCE



POLICIES AND GUIDELINES

Sustainability is an inherent part of every role within the company. Internal policies and guidelines exist at both Group and Country levels, monitored through business reviews and internal control assessments. All Group policies have a policy owner who is ultimately responsible for implementing the policy in the organisation.

Internal policies on sustainability

- **Group Code of Conduct**

The Polygon Code of Conduct is a binding document applicable to all colleagues, transcending geographical locations and positions within the organisation. It describes the fundamental principles of our corporate responsibility, encompassing personal, ethical, and professional standards expected from every Polygon team member. These principles extend to our interactions with colleagues, customers, suppliers, and society at large. The scope of the Code of Conduct is extensive, encompassing a variety of areas, including but not limited to conflict of interest, anti-corruption and anti-trust practices, and environmental considerations. All employees are required to complete a training program on the Code of Conduct, the completion of which serves to confirm their understanding of and adherence to its contents.

- **Group Partner Code of Conduct**

Polygon wants to maintain stable and honest business relationships with all its business partners. The Group Partner Code of

Conduct defines the minimum requirements that apply to all Business Partners. The Policy strives to meet the increasing need for transparency with regard to how businesses are managed both in respect of operational, social and environmental responsibilities through the entire value chain. The Policy covers various areas, including but not limited to anti-corruption and anti-trust, environmental impact, health and safety and conflict of interest. Polygon is committed to responsible business and intends to demonstrate this commitment to integrity, excellence, and empathy throughout its value chain.

- **Group IT Policy**

The Group IT Policy sets out the main principles for maintaining the Group's secure IT platform, to protect the integrity and personal data to simplify colleagues' work and to carry out company business.

The policy covers all IT services, including hardware and software tools provided by Polygon Group and includes regulations on cybersecurity and data protection. The policy is applicable for all Polygon Group countries, functions and employees, including consultants and temporary resources. All employees, consultants and temporary resources are required to confirm that they agree, accept and follow the content of the policy.

- **Group Anti-trust and Anti-corruption Policy**

Group Anti-trust and Anti-corruption Policy covering areas such as gifts and entertainment is implemented, with mandatory training featuring practical examples. This is also an essential part of the Groups Code of Conduct as well as Code of Conduct training, conducted regularly.

All Group Policies have a policy owner who is ultimately responsible for implementing the policy in the organisation.



Polygon offers a portfolio that is inherently environmentally responsible. We believe prevention, as well as restoration, rather than replacement is better for individuals, businesses, and the environment. By preventing or detecting damage early, Polygon reduces the number and severity of incidents, minimising both costs and environ-

mental impact. As the largest European player in our industry, we recognise our responsibility and are committed to leading industry transformation forward. While this will benefit not only our customers but also our competitors, we are confident that taking the lead is the right thing to do.

ENVIRONMENTAL LEADERSHIP

ENVIRONMENTAL LEADERSHIP

Key focus

Our environmental efforts are centred around the two sustainability topics: **circular economy** and **climate change**. Polygons approach to damage restoration is the sustainable choice as we prioritise prevention, restoration, and resource efficiency to support both climate action and circularity.



Prevent and control

By preventing or detecting damage early, we reduce the frequency and severity of incidents. This minimises both environmental impact and operational costs, aligning with our commitment to climate mitigation.



Restore and repair over replace

Restoration has always been central to Polygon’s operations. By repairing rather than replacing, we significantly reduce waste and limit the need for new materials—key principles of a circular economy.



Responding to climate-related events

Leveraging our global capacity, we support communities in recovering from extreme weather events such as flooding - occurrences that are becoming more frequent due to climate change. By focusing on restoration rather than rebuilding, we reduce the need for new materials and construction, supporting climate adaptation and responsible resource use. We continuously work to reduce our emissions

and improve our environmental performance. Each year, we measure our environmental footprint – covering scope 1, 2 and 3 – in accordance with the Greenhouse Gas Protocol to identify areas where we have the greatest impact. Below are the key drivers in our environmental footprint. These are the focus areas in our reduction plan:

- Fuel used in vehicles
- Power used in equipment at customer site
- Purchase of materials, services and waste

ENVIRONMENTAL LEADERSHIP

Targets

Polygon Group has near-term, science-based emissions reduction targets that were officially approved by the Science Based Targets initiative (SBTi) in 2024. We are committed to combating climate change and aligning our business and targets with the most rigorous climate science as well as the principles of the Paris Agreement.

Our SBTi-validated climate targets are:

- Reducing our absolute scope 1 and 2 GHG emissions 42% by 2030.
- Reducing scope 3 GHG emissions 51.6% per EUR of value added within the same timeframe.

We continuously work to reduce our emissions in line with our science-based targets. In scope 1, 2 and 3 there is a decrease in 2025 compared to 2022 base year, the decrease is in line with the Group’s annual reduction plan to achieve its science-based targets. For scope 2 a market-based approach is used to track performance against the target.

contributing to lower emissions. In addition, our data collection processes continue to mature year by year, resulting in improved data quality. Additional details on our emission footprint are provided in the Appendix.

Polygon’s reduction activities are centred around the key drivers in our footprint. Our primary activities and key drivers for achieving our targets are presented on next page.

Variances in Polygon’s Scope 1, 2 and 3 emissions are driven by several factors. The reduction is not only linked to lower activity levels, but also to updates in emission factors that influence the results. Polygon also experienced reduced business activity in 2025, with fewer jobs carried out (and a corresponding decline in gross profit),

Our transformation is in the starting phase, and while we are committed to reduce our footprint, our efforts take time to fully implement and are not yet fully visible in this year’s result in total GHG emissions. We will continue our work in 2026 to ensure emission reduction.

Scope 1

Direct carbon we create

- Fuel used in our vehicles
- Fuel we supply used in our equipment
- Depot gas
- Refrigerants/Fugitive emission

Scope 2

Indirect carbon we use

- Depot electricity
- Purchased heating

Scope 3

Indirect carbon created due to our business

- Power used in equipment at customer sites
- Material
- Subcontractors
- Waste
- Transportation, Business travel, Capital goods, Commuting, Franchisees

TARGET YEAR 2030

-42%

(tCO₂e)

TARGET YEAR 2030

-42%

(tCO₂e)

TARGET YEAR 2030

-51,6%

(tCO₂e/gross profit)

PROGRESS AGAINST TARGETS	BASE YEAR 2022	2024	2025	% CHANGE FROM LAST YEAR	% CHANGE FROM BASE YEAR	TARGET YEAR (2030)
Targets						
Reduce absolute scope 1 and 2 GHG emissions 42% (tCO ₂ e)	53,066	44,173*	44,469	1%	-16%	-42%
Reduce scope 3 GHG emissions 51.6% per EUR of value added (calculated as tCO ₂ e/kEUR gross profit)**	0.91	0.77	0.65	-16%	-29%	-51.6%

*As part of this year’s reporting process, we have revised previously published figures. The adjustment follows the identification on inaccuracies in the 2024 scope 1 reporting in mobile combustion and fugitive emissions. Further information is provided in Appendix.

**67% of scope 3 emissions are accounted for in conformance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, as the minimum requirements.

ENVIRONMENTAL LEADERSHIP

Actions

We continuously develop and improve our services and digital solutions to limit our environmental impact. When delivering our services, we work in collaboration with customers and suppliers to reduce environmental impact, focusing on our largest drivers.

To secure that we reach our 2030 science-based targets we have allocated emission budgets to each Polygon country during the year as part of the business planning and budget process. As part of this process, Environmental Leadership Scorecards are prepared by each country, including action plans and targets, capturing both the short-term and long-term perspectives. The process for the scorecards has been further strengthened during the year, including clarifying the link to financial impact. Executive overachievement compensation for 2025 has been tied to Environmental Leadership Scorecards.

Polygon’s decentralised structure empowers Country Management to prioritise sustainability projects, cascading down to team and individual levels.



HOW WE WORK TO REDUCE VEHICLE FUEL:

- Eliminating unnecessary visits through improved planning, increased remote monitoring, and video inspections.
- Improving vehicle fuel efficiency through driver feedback systems.
- Lowering vehicle emissions by integrating smaller electric vehicles powered by green energy.



HOW WE WORK TO REDUCE THE ENERGY USED IN OUR EQUIPMENT:

- Eliminating unnecessary drying through improved planning and remote monitoring.
- Utilising faster and more energy-efficient drying equipment and techniques.
- Considering energy efficiency when purchasing new equipment.
- Educating and sharing knowledge about innovative technologies.



HOW WE WORK TO MANAGE MATERIALS, SERVICES AND WASTE:

- Introducing methods and processes to restore as much material as possible.
- Designing waste management processes and providing education.
- Incorporating environmental considerations when selecting materials and services.

PROGRESS CHECK 2025

- Environmental Leadership scorecards have been further developed
- Executive overachievement compensation for 2025 has been tied to Environmental scorecards
- Various important reduction activities in local markets
- Scaling remote monitoring capabilities and advancing smart functionality
- Further improved quality and ownership over GHG calculations

Below describes some of the actions we have accomplished during the year across the Group.

TRANSITION TO CLEAN ENERGY AT THE DOCUMENTS CENTRE IN POLYGON USA

As part of our continued efforts to reduce environmental impact, Polygon USA has transitioned to a clean energy mix comprising biomass, biogas, hydropower, solar, and wind at its most energy-demanding sites. This shift lowers the environmental footprint from energy use at the Polygon depot without compromising our services. The initiative exemplifies the Group's ongoing commitment to sustainability and the integration of climate-conscious practices across our operations.



DRIVING THE TRANSITION TO ELECTRIC MOBILITY IN POLYGON DENMARK

Polygon Denmark is partnering with Volkswagen to transition the vehicle fleet to electric. The collaboration includes financial assessments, joint planning of the replacement strategy, and a shared focus on technological development. During 2025, Polygon Denmark increased number of electric vehicles by 33% compared to 2024.



SCALING REMOTE MONITORING CAPABILITIES AND ADVANCING SMART FUNCTIONALITY

Remote monitoring of drying ensures a safer and more predictable handling of moisture and water damage, resulting in shorter drying times, lower costs, reduced environmental impact, and more efficient project management. In 2025, Polygon had over 27,000 remote monitor devices deployed across the Group.

Environmental benefits from the use of remote monitors:

- Reduced CO₂e emissions
- More efficient drying assignments; shorter drying times
- Fewer trips for intermediate measurements

This is one example of how we are working together with our customers for a more sustainable future through energy-efficient processes, proving our brand promise - Always by your side.

POLYGON NETHERLANDS IS DRIVING SUSTAINABILITY AND INDUSTRY TRANSFORMATION

The goal for Polygon Group is to take an environmental leadership position in our 18 markets and drive industry transformation.

One notable example is Polygon Netherlands, where the country president has been instrumental in spearheading the property damage restoration industry across the Netherlands. From an early stage, she shared knowledge and initiated discussions on sustainability with customers and industry associations.

Guided by the principle *"If you want to go fast, go alone. If you want to go far, go together,"* our country president initiated cross-sector collaboration through the three industry associations - insurers, loss adjusting and specialist cleaning companies.

Based on Polygon Netherlands carbon accounting (scope 1,2,3) the industry association identified three priority areas:

1. Reducing energy consumption from equipment
2. Minimising mobility-related emissions (travel and logistics)
3. Enhancing circularity through repair and restoration practices

The industry association now have a sustainability program manager, a steering group (with Polygon representation), a core knowledge team, and six task groups aligned with the three improvement themes. A strategic brainstorming session brought together key stakeholders to exchange insights and co-create a shared vision for sustainable transformation. As a result, 18 concrete improvement initiatives were delivered, with outcomes documented in industry brochures, and were presented to the Dutch Minister for Climate and Green Growth.



Marlies van der Meulen - Sahni
Country President, Polygon Netherlands

ENVIRONMENTAL LEADERSHIP

Metrics

In the calendar year of 2025, Polygon has reported a total of 311,820 GHG emissions (tCO₂e) in the full minimum boundary (scopes 1, 2 and 3). The primary emissions drives from scope 3 category 11, Use of sold products, which for Polygon is power used in equipment used at customer site where Polygon do not provide or pay the power. Another main driver is category 1, Purchased goods and services, which for Polygon is primarily material and sub-contractor services used when performing our services.

METHOD AND DATA COLLECTION

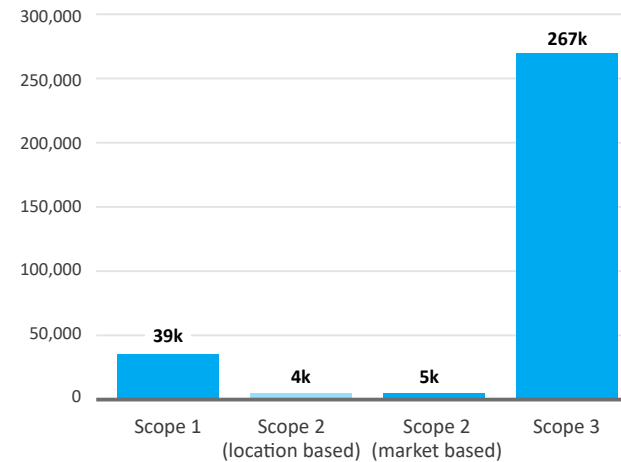
The GHG emission inventory for 2025 covers the entire Group’s operations, addressing Scope 1 - Direct Emissions, Scope 2 - Indirect Emissions, and Scope 3 - Other Indirect Emissions (both upstream and downstream). The full breakdown of Polygon Group’s GHG inventory and activities is provided in the Appendix.

Polygon has since 2021 annually calculated its total footprint covering scope 1,2,3. The inventory has been developed in collaboration with specialists and includes input from all Polygon countries and legal entities. Emissions are calculated in accordance with the GHG Protocol Corporate Standards, using a combination of activity and spend data, complemented by reasonable estimates. In 2025, the focus has remained on increasing the share of primary data and consistency in the footprint calculation, a priority that will continue into 2026.

During the year, we developed a GHG calculation model in our Power BI warehouse and designed dashboards to support analytical review and progress monitoring. These steps further enhance the quality, transparency and traceability of our reported figures. The features within Power BI support decision-making at both group and country level and provide valuable input in our ongoing efforts to drive emission reductions. We used external expertise for complex questions to ensure alignment with the GHG protocol and best practice.

Due to Polygon’s decentralised structure— with over 400,000 customer projects annually and the majority of operations conducted at customer sites rather than at Polygon-owned facilities — data collection and ensuring comparability across the Group remains complex. Polygon continues to improve data quality to enhance reliability, completeness and comparability over time, however there is still uncertainty in the data collected. This is partly due to the need for estimates, conversions, and extrapolations where complete information is not available.

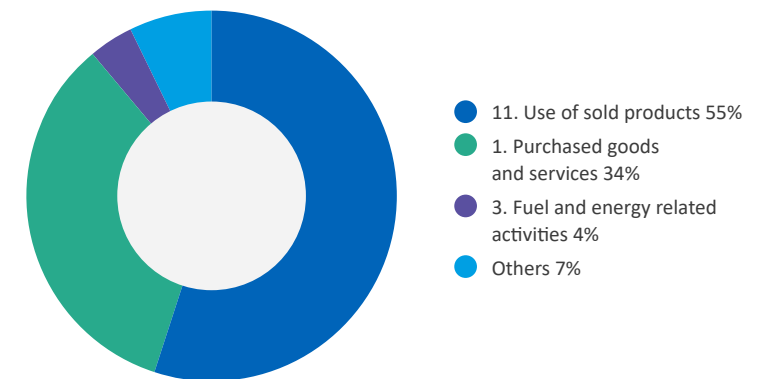
Total GHG emissions 2025 (tCO₂e)



Scope 1: Direct GHG emissions generated by the company during business activities. For Polygon, these emissions primarily come from fuel used in vehicles, fuel supplied and used in equipment, and gas used for heating depots. Scope 1 stands for 12% of total GHG emissions in 2025.

Scope 2: Indirect emissions resulting from the production of purchased energy. In Polygon’s case, this primarily pertains to the electricity consumed to operate depots. Scope 2 stands for 2% of total GHG emissions in 2025.

Scope 3 breakdown by category



Scope 3: All indirect emissions occurring in a company’s value chain not included in Scope 2. These emissions are a consequence of the company’s business activities but originate from sources the company does not own or control. For Polygon, the most significant portions of this indirect carbon are generated in the areas of:

- Power used at customer site (scope 3 cat. 11)
- Material
- Services and subcontractors and waste

Scope 3 stands for 86% of total GHG emissions in 2025.

ENVIRONMENTAL LEADERSHIP - CASE

Polygon Sweden: Supporting our customers on their sustainability journey

At Polygon, we continuously develop sustainable service solutions that help our customers reduce their environmental footprint—without compromising on quality, efficiency, or customer satisfaction. In 2025, our collaboration with one of our largest customers marked an important milestone: bringing an already proven Polygon method into their customer offering for the first time.

SUSTAINABLE SERVICE SOLUTIONS

While Polygon has long applied partial repair techniques using durable, color-customisable hard plastic, this collaboration enabled our customer to introduce the method to their end-customers as part of their claims handling process. The technique allows for precise restoration of damaged surfaces—such as chipped countertops or scratched floors—without replacing entire units, significantly reducing material use and waste.

DELIVERING TANGIBLE IMPACT

A six-month pilot study demonstrated the effectiveness of this approach:

- **Carbon emissions reduced by over 90%:** From ~3000 kg CO₂ to ~210 kg CO₂ across 15 cases.
- **Cost savings of approximately 70%** compared to traditional replacements.

- **Time efficiency:** Repairs completed within hours instead of days, improving customer experience.

EMPOWERING CLIMATE-CONSCIOUS CHOICES

As Swedish households increasingly seek ways to reduce their climate impact, this service empowers them to make sustainable choices in everyday situations. By integrating this method into our customers’ offering, they help their end-customers take active steps toward a more climate-smart lifestyle.

ALWAYS BY OUR CUSTOMERS’ SIDE

This initiative reflects Polygon’s ongoing commitment to:

- **Developing and sharing** sustainable service innovations with our partners.
- **Supporting customers** and collaborators in meeting their sustainability goals.
- **Staying close to our customers**, ensuring they have access to smart, resource-efficient solutions that meet both regulatory demands and environmental expectations.

Together with our long-term partner, we continue to lead the way in sustainable damage restoration—ensuring our customers are never alone on their sustainability journey.

90%

CARBON EMISSIONS REDUCTION

70%

COST SAVINGS



ENVIRONMENTAL LEADERSHIP - CASE

Polygon USA: Reducing emissions with smart climate control

Polygon boosts the efficiency of its climate control equipment by using environmental monitoring and automated controls to run machines only when needed. The 24/7 visibility delivers critical building diagnostic information, which helps users manage risk, accelerate schedules and reduce energy consumption.

POLYGON IS CONTRIBUTING TO AT&T'S GIGATON GOAL

AT&T has a goal to help companies reduce a gigaton of emissions through the power of connectivity. Polygon has been recognised as one of AT&T's Gigaton Spotlights, showcasing companies using connectivity to reduce emissions and create real business impact.

Polygon's system, powered by AT&T connectivity, tracks environmental conditions and automates equipment and assets to improve project efficiency. Polygon's wireless sensors measure real-time conditions such as temperature, humidity, moisture content, indoor air quality and particulate matter.

The system's core intelligence uses sensor data and a Smart Controller to modulate desiccant dehumidifiers, heating and cooling systems and other assets according to user-specified thresholds. This prevents unnecessary operation, ensuring the equipment only runs when conditions require it.

Polygon clients have experienced 50 to 70% energy savings and carbon emissions reductions when modulating equipment compared to running it full time.* Results depend on multiple factors, including equipment selection, user settings and environmental conditions.

CONNECTIVITY HELPS ENABLE POLYGON'S SUCCESS

- Developed with support from AT&T experts and running on AT&T's network, the Polygon system can reliably communicate data between assets and the user platform, even in remote areas.
- Through this collaboration, we can together with AT&T support innovation solutions to address environmental issues.

*Project data was analysed and validated by Carbon Trust, a third-party, UK-based climate consultancy firm.



ENVIRONMENTAL LEADERSHIP - CASE

Polygon Sweden: Smarter concrete drying - reducing carbon footprint

Polygon Sweden has, in collaboration with Heidelberg, developed an innovative approach to **predict concrete drying behaviour**, enabling smarter decisions that reduce **carbon emissions**, **material costs**, and **construction timelines**—without compromising **moisture safety**.

Polygon’s concept helps construction teams understand how quickly different concrete mixes will dry—before building begins.

By testing the concrete in advance, they can see how much moisture stays inside the material and how much needs to evaporate. This makes it easier to compare the results from standard moisture tests (RBK) with expected values, and to make smarter decisions about materials and timelines.

This enables*:

- **Optimised cement use**
- **Up to 30% reduction** in CO₂ emissions
- **Improved workability** with higher water-cement ratios
- **Shorter project timelines** or enhanced environmental performance

The method integrates predictive testing of concrete mixes, real-time monitoring during production, and embedded smart sensors at critical layers to track moisture continuously. This holistic approach ensures moisture safety throughout the entire construction process. By leveraging connected sensor technology, teams gain live insights into humidity levels in both air and materials. This enables proactive decision-making, improved quality assurance, and more efficient project execution.

Pilot projects are now integrating **remote-read sensors** directly into the concrete structure to continuously monitor moisture at critical layers. This ensures safe installation conditions and helps avoid costly delays.

Moisture issues remain a major cost driver in Swedish construction. With predictive concrete testing, we’ve found a way to deliver the same—or better—moisture safety as conventional methods, while lowering both material costs and environmental impact.

*For more information, refer to [Ny metod för fukthantering i betong - Polygon Group](#)



30%
CO₂ EMISSIONS REDUCTION

ENVIRONMENTAL LEADERSHIP - CASE

Polygon Finland: Making real action by investing in sustainable solutions

In 2025, Polygon Finland continued to take real action by investing in air-to-air heat pumps that deliver heating, drying and cooling capacity within a single unit, replacing fossil oil equipment. This equipment significantly reduces CO2e emissions, save energy, cost and improve working conditions.

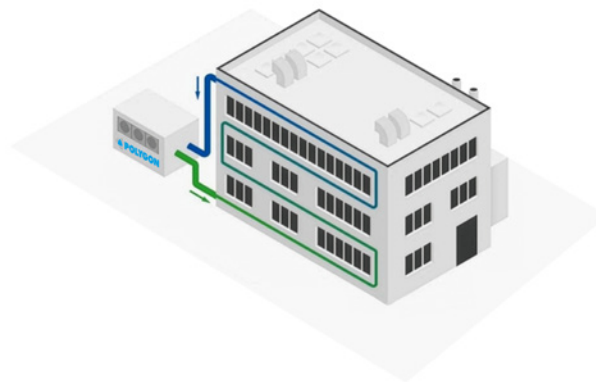
The system enables circular use of air as it operates through a refrigerant-based cycle, where thermal energy is generated as the refrigerant is compressed and circulated. This process enables the heat pump to extract heat from the surrounding air and convert it into usable thermal energy. The result is a highly efficient method of heating, drying and cooling, with the capability to produce up to three times more energy than the electrical input.

This technology offers several key benefits:

- Significant energy savings, helping reduce the overall consumption of electricity and fossil fuels.
- Replacement of traditional heating sources such as fuel, oil, and gas, contributing to lower carbon emissions.
- Cost efficiency for end customers, as the high energy output relative to input translates into lower operating costs.
- Improved working conditions on-site through better climate control and faster drying times.

With this investment, Polygon Finland has reduced its litre fossil fuel by approximately 35% from 2023 to 2025.

By simplifying the integration of these systems into daily operations, Polygon continues to support its customers in adopting more sustainable practices while maintaining high standards of performance and safety.



-35%

litre fossil fuel used in equipment

POLYGON

☎ 020 7484 01 | 24h 020 7484 00

Päästötön lämmitys ja kuivaus



At Polygon, People First means prioritising people in everything we do. This commitment extends both internally, to our employees, and externally, to subcontractors, customers and communities we serve. We focus on building an engaged, safe and inclusive workplace that enable everyone to thrive.

For our colleagues, this means feeling valued and empowered as part of a culture built on respect and shared purpose. By embracing this approach and living our values, we provide meaningful employment for all.

PEOPLE FIRST

PEOPLE FIRST

Key focus

We focus on building an engaged, safe and inclusive workplace. These are the three key areas that guide our people strategy - and where we actively measure progress to make sure our efforts lead to real impact.



Engaged

We don't just measure engagement. We act on it. We listen to our people through the Polygon Employee Survey, and we follow up with clear improvement routines across the organisation. We've also built a strong culture of learning and development, allowing everyone to grow their skills and build a meaningful career at Polygon.



Safe

Every day, our people face sensitive situations. Safety and well-being are our top priority. To keep our employees safe, we provide mandatory protective equipment where it's needed, and we educate our employees on how to apply safety routines in their daily work. In 2025, we launched our Vision Zero program to eliminate serious injuries by focusing on prevention, leadership, and a shared safety culture. It's a long-term commitment to ensure everyone goes home safe, every day.



Inclusive

Everyone at Polygon is part of our success. From our everyday heroes working hands-on in challenging environments to the managers and administrative teams who support them, every role matters. We welcome people from all backgrounds, and everyone at Polygon should feel valued, seen, and respected for who they are and what they bring.

PEOPLE FIRST

Targets

During the year, we have set Group and Country level targets within our focus areas to ensure we are making progress. At Country level, as part of the business and budget process, each country has set their local targets to support group targets. Progress towards targets is monitored as part of the business review meetings each year.

- Engaged
- Safe
- Inclusive

PROGRESS AGAINST TARGETS	2024	2025	TARGET
Targets			
Employee survey result – participation rate %	87	.*	89
Employee voluntary turnover (permanent headcount) %	20	16	14
Lost time injury frequency rate, LTIFR	24	22	15
Sick ratio %	5%	6%	6%

*An extensive survey with all employees was performed 2024, no updated survey performed 2025

We continue to make progress towards our targets, with key initiatives focused on the areas Engaged, Safe and Inclusive. For example, there are continuous projects across the group to improve retention and reduce employee turnover. Additionally, we are enhancing group-wide processes for safety and well-being. Further details on the actions taken to reach our targets are outlined on the next page.

Our efforts will continue throughout 2026, with a clear commitment to strengthening our performance across these priority areas. We will accelerate our work during 2026 as part of the value creation program, where people excellence and safety are key initiatives.



PEOPLE FIRST

Actions

Engaged

PERFORMANCE MANAGEMENT

Every employee should know what is expected of them and feel supported to perform at their best. A strong culture of performance management is central to achieving this. By setting clear objectives, maintaining up-to-date and structured role profiles and holding regular performance discussions, we aim to provide our people with clarity, direction and meaningful opportunities for growth.

CONTINUOUS LEARNING - DRIVING EXCELLENCE

To support our people’s long-term engagement, we invest in continuous learning at all levels. Our global learning platform, PolyPro, is used for compliance and technical skills training as well as functional and leadership competence and development programs. The PolyPro platform:

- Serves over 7500 users,
- Has 70+ learning content creators, driving technical and functional content creation,
- Contains accessible learning experiences deepening knowledge and career growth.

LEADERSHIP DEVELOPMENT

At Polygon our leaders play a pivotal role in driving our success. They drive decentralised teams, large enough to operate efficiently yet small

enough to make quick informed decisions. This enables us to respond swiftly to our customers’ needs – often in challenging situations – while managing our people in sensitive environments, motivating teams and creating engaged, safe and inclusive workplaces.

As part of our Polygon Model we are strengthening our approach to leadership development by focusing on what it truly means to “Lead by Example”. To support this we are introducing a clearly defined set of observable leadership behaviours that apply consistently to leaders across all countries. These behaviours provide a shared framework and practical guidance to help leaders understand how they are expected to act, influence others and create a positive working environment. By offering this clarity we enable leaders to reflect on their own style, make more intentional decisions and build the capabilities needed to support and inspire their teams. Using the leadership behaviours in recruitment processes, performance reviews and leadership development training helps to align leadership across the organisation and strengthens our culture contributing to long-term organisational success.

To identify the future leaders of Polygon, we run a talent program, the Champions Camp. We use the Champions Camp to identify, develop and support employees with the potential to take on greater responsibility or future leadership roles. Read case on page 40.

PROGRESS CHECK 2025

- Launched Vision Zero program
- Updated, approved and communicated Group targets
- Implemented new metrics in country reporting to Group
- Improved process for measuring people-related metrics
- Further strengthened monitoring of key performance indicators



“Investing in our talent program is our commitment to growing future-ready leaders from within. Identifying our high-potential employees and providing them with exposure to different areas of the business, enabling them to build a network of support and giving them the opportunity to reflect on their own leadership style helps us to build a strong leadership pipeline.”

Pernilla Rylander, Head of Group HR

ADDRESSING THE ROOT CAUSE OF EMPLOYEE TURNOVER

During 2025 we carried out necessary restructuring across most countries to better position the business for long-term stability and efficiency, which led to a reduction in headcount.

Our efforts have continued throughout 2025 to deepen our understanding of when, who, and why employees voluntarily leave Polygon. This ongoing work remains central to shaping both immediate and long-term strategies at Group and Country levels.

In 2025, the global HR team has continued to drive initiatives, expanding on earlier deliverables such as further enhancements to our career sites to better reflect our employer brand and engage the candidates we want to attract. Additionally, strengthening onboarding standards and more structured exit interview processes. To better understand why employees leave Polygon, we have implemented reporting on employees leaving during their probationary period from Country to Group. This allows us to identify patterns early, ensuring that onboarding processes and support mechanisms are continuously improved. Each country continuously works with their targets and action plans aimed at reducing employee turnover.

Addressing the root causes of voluntary turnover continues to be a priority. Insights from exit interviews are actively used to refine our onboarding, training, and leadership support strategies. By implementing targeted actions, we aim to improve employee satisfaction, engagement, and retention across the organisation.

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ENGAGING OUR PEOPLE AROUND CORE VALUES

Employee engagement is a cornerstone of our sustainability approach. We believe that living our core values—Integrity, Excellence, and Empathy—starts with recognising and celebrating those who embody them in their daily work.

As an example, Polygon Denmark has introduced a monthly recognition initiative – Polyicon - designed to highlight and celebrate colleagues who actively demonstrate our core values.

Each month, employees nominate one another in three categories – Integrity, Excellence and Empathy. Nominations may reflect a specific contribution or consistent behaviour that demonstrates the value in their everyday work.

The Polyicon committee reviews all nominations and selects one winner in each category. Winners are announced on My Polygon and LinkedIn and receive a framed diploma and a bonus as an acknowledgement of their positive impact.

This initiative strengthens our culture, supports employee engagement and ensures that the individuals awarded are recognised and celebrated across the organisation.



Safe

VISION ZERO PROGRAM

In 2025, Polygon has taken steps towards our long-term commitment to safety through the implementation of our Vision Zero program.

As part of the program, we have focused on:

- **Site visits** – conducting regular visits on site to reinforce safety standards, engage directly with teams, and identify improvement opportunities in real time.
- **Policy development and alignment** – we have developed a Group Health and Safety Policy applicable to all countries with clarified and strengthened requirements.
- **Preventive focus** – emphasis has been placed on identifying and mitigating risks before incidents occur, supported by enhanced training, communication, and collaboration.
- **Piloting a Health and Safety app** for key processes – incident reporting, risk assessments, hazardous substance management and corrective actions. The platform will enhance safety and improve data accuracy enabling fast decisions, better compliance and stronger safety performance.

Vision Zero is not a one-time initiative—it is a continuous journey.

POLYGON UK LAUNCHED THE WORK SAFE CODE

In 2025, Polygon UK launched the Work Safe Code, which defines the guiding principles and behaviours expected for effective safety management in the workplace. The purpose of the Code is to strengthen accountability, reinforce the importance of safe working practices, and elevate the visibility of health and safety across the organisation. By embedding these standards, Polygon aims to ensure that health and safety continue to be an integral part of our culture and operational practice.

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Inclusive

In 2025, Polygon’s commitment to create an inclusive workplace has continued. As part of this commitment, we have focused on:

- **Country action plans**
Further worked on defining targets and actions on country level for equal treatments and opportunities for all.
- **Updating the Group DEI strategy**
Work began on refreshing our Group Diversity, Equality, and Inclusion (DEI) strategy to ensure it reflects evolving expectations and best practices. The main part will be initiated in 2026 as part of our long-term commitment to fostering an inclusive workplace.

Country-specific actions to improve diversity and inclusion are being developed and implemented as part of the People Excellence initiative, which will intensify in the coming years.

Across our organisation women who joined us in entry-level or administrative roles have grown into confident and capable managers who lead with empathy, strength and deep technical understanding, in an industry that is male-dominated.

We are committed to providing equal opportu-

nities for development and progression and we know that empathetic, people-focused leadership is especially valuable in our field, where supporting customers through difficult situations is at the heart of our work.

POLYGON GERMANY PEOPLE DEVELOPMENT

This commitment comes to life through stories like those in Polygon Germany, where women hold prominent leadership roles. One inspiring example is our Erfurt Branch Manager. She began her career as an apprentice retail clerk, but fire and water damage restoration caught her interest as she saw the opportunity to make a meaningful difference while using strong organisational skills. Starting with Polygon as an Administrator, she became the Head of the Drying Department in 2024 and now leads the Erfurt Branch.

Her story reflects a wider reality in Polygon, where people are given the opportunity to grow, recognised for their strengths. Women have a visible presence across our organisation, demonstrating every day that inclusive leadership drives performance and long-term success.

Positive impact on affected communities from property restoration

Polygon’s services play a critical role in helping communities return to normal following disasters. As a leader in property damage control, we restore homes, businesses, and critical infrastructure, thereby reducing long-term social and economic disruption.

We look after our customers, often when they need it most. By doing so sustainably, we minimise the impact on the planet while supporting societies at their most challenging times.

Critical service provider: During the COVID-19 pandemic, Polygon was granted authorisation to maintain operations and supporting communities even when other operations were restricted.

Restoring vital infrastructure: In major crises—including floods, storms, and conflicts—Polygon restores hospitals, energy facilities, and other key public services, ensuring continuity of care and stability.

Cultural and historical restoration: We are trusted experts in restoring heritage buildings and culturally significant structures such as churches, monuments, and historic homes. Polygon also restores valuable items like oil paintings, manuscripts, and symbolic artefacts, safeguarding them for future generations.



Preventative solutions: Beyond emergency response, we contribute to long-term resilience through digital tools that monitor buildings in real time, detecting and mitigating potential damage before it escalates.

Polygon continually implements proactive measures to protect and support affected communities. Key initiatives include:

- Early intervention after fires – Denmark**
In Denmark, Polygon is often called in immediately after the fire brigade arrives—sometimes even before the fire is fully extinguished. This enables early action that minimises secondary damage from water and chemicals, and accelerates the overall restoration timeline.
- Rapid deployment for large-scale disasters**
Specialised teams are mobilised to respond to floods, storms, or widespread fires. Their immediate presence limits further damage and speeds up recovery.
- Digital solutions for prevention**
Our smart monitoring technology allows for early detection of risks, helping businesses and communities prevent damage, reduce environmental harm, and save costs.
- Strategic partnerships**
Collaborating with insurance providers and emergency services ensures a well-coordinated and efficient response, reducing recovery time and impact on the community.

CRISIS READINESS: EUROSTOCK – CENTRAL STRATEGIC INVENTORY

To strengthen our ability to support communities across Europe in times of crisis, Polygon operates a centralised equipment stock—internally referred to as Eurostock—located in Olpe, Germany.

This strategic central warehouse holds critical restoration equipment and supplies, ready to be dispatched rapidly to affected areas. Eurostock plays a key role in our large-scale disaster response capabilities and supports a coordinated, cross-border approach in emergencies.

PEOPLE FIRST

Metrics

Number of employees by gender

Per 2025-12-31

PERMANENT HEAD COUNT	2025	%
Male	5,859	79%
Female	1,594	21%
Other	0	0%
Not reported	-	0%
Total employees	7,453	100%

Number of employees by country

Per 2025-12-31

PERMANENT HEAD COUNT	2025	%
Austria	119	2%
Belgium	109	1%
Canada	26	0%
Denmark	350	5%
Finland	434	6%
France	394	5%
Germany	3,728	50%
Italy	57	1%
Ireland	50	1%
Luxembourg	39	1%
Netherlands	189	3%
Norway	505	7%
Singapore	5	0%
Spain	10	0%
Sweden	377	5%
Switzerland	150	2%
United Kingdom	779	10%
USA	132	2%
Total Polygon Group	7,453	100%

Number of employees by contract type and region

Per 2025-12-31

HEAD COUNT	NORDICS AND UK	CONTINENTAL EUROPE	NORTH AMERICA	TOTAL
Number of permanent head count	2,445	4,845	163	7,453



PEOPLE FIRST

Turnover

Voluntary turnover rate %

PERMANENT HEAD COUNT	2025	2024
Polygon Group Total	16	20

Focus in 2025 has been on voluntary turnover of permanent employees.

Gender in top management

Per 2025-12-31

	HEAD COUNT	%
Female	3	30%
Male	7	70%
Total	10	100%

Top management is defined as executives of the Group comprised the CEO, CTO, COO, CFO and six country presidents.

Age distribution

Per 2025-12-31

	PERMANENT HEAD COUNT	%
< 30 years	1,368	18%
30-50 years	4,005	54%
> 50 years	2,080	28%
Total	7,453	100%

Training and skills development

POLYPRO	2025	2024
% of Active users	64%	52%
Average time spent per user*	4 hours 58 minutes	3 hours 25 minutes

*This metric shows total time spent on courses in PolyPro during the respective year, divided by the number of active users during the same period.

Health and safety

HEALTH AND SAFETY	EMPLOYEES
Number of fatalities	0
Lost Time Injury Frequency Rate (LTIFR)	22
Sick ratio %	6%

EMPLOYEE EXPERIENCE

Listening to our employees remains essential to strengthening our culture and ensuring a positive employee experience. Each year we conduct an employee survey to gain insights into engagement, wellbeing and opportunities for improvement. Surveys continue to be our most important tool as they provide honest, data-driven understanding of what our employees feel. In 2024 we conducted an extensive survey with all employees.

In 2025 we remained closely connected to our teams by conducting a series of focused pulse surveys. These shorter, more targeted

surveys allowed us to understand the employee experience in specific countries. We remain committed to using surveys to gather meaningful data that help us shape an engaged, safe and inclusive workplace.

ADEQUATE WAGES

All employees are paid at least an adequate wage in compliance with applicable minimum wage legislation or collective bargaining requirements.

POLYGON EMPLOYEE SURVEY, 9-31 MARCH 2026

HAVE YOUR SAY

The employee survey is your opportunity to share what matters to you

Your feedback, ideas, and experiences help us understand what's working well, and where we can do better.

The Polygon Employee Survey gives you a safe, anonymous way to share your honest feedback and help make Polygon an even better place to work.

Survey open: 9-31 March
Takes: about 6 minutes
Available on: mobile, tablet, or computer
Completely anonymous and confidential

Your responses are treated with care and can never be traced back to you as an individual.

The insights we gain from the survey help guide what we focus on next. And collecting feedback is just the first step. After the survey closes, we'll hold action-planning workshops where you can get involved and help turn results into positive change.

Your personal invitation will be sent by our partner Brilliant from: no-reply@brilliantinsights.se

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PEOPLE FIRST - CASE

Polygon UK: Implemented new onboarding program for new starters

We know that when people feel informed, welcomed and connected from day one, they are more likely to become engaged employees. In 2025, Polygon UK launched **Discovery**, a new onboarding program for new starters. The redesign aimed to create a more engaging, flexible, and sustainable approach to onboarding; one that reflects our culture of continuous learning, collaboration and the ‘One Polygon’ approach.

Discovery begins on our digital learning platform, PolyPro. We provide essential information for our new starters to understand who we are, what we do and how they fit into the bigger picture. This early preparation ensures that everyone starts with a shared foundation and sense of understanding.

DISCOVERY CONNECT

The heart of the onboarding story is our one-day, in-person networking event – Discovery Connect. New colleagues come together – not just to learn but to meet each other and build new connections. This approach combines digital preparation with personal interaction, fostering understanding and connection. The event also provides dedicated time for questions and discussion, enabling new employees to engage with senior management from across the business. Notably post-event data indicates a strong

retention trend among attendees: 88% of those who participated in Discovery remain with the business, whereas all 26 delegates who did not attend have left. This suggests that the event plays a meaningful role in supporting early engagement and retention.

Key elements of the program:

- **Blended learning approach:** combining online learning modules, practical workshops, and on-the-job training.
- **Continuous support:** regular coaching and mentoring from experienced colleagues enabling new employees to apply learning in real situations and receive feedback as they develop.
- **Structured assessments:** built-in pathway to monitor progress, confirm competence at key stages and identify areas needing addi-

tional support to ensure that every technical employee meets the standards expected for safe and effective performance.

Together, these elements create a comprehensive development journey that supports technical capability, consistency, and long-term success within the role.



PEOPLE FIRST - CASE

Champions Camp 2025

– growing together as leaders

The success of Polygon lies in our people. Growing and developing together is part of who we are and how we continue to build a stronger company.

This fall, a new group of colleagues from across all our 18 countries came together for this year’s Champions Camp, starting with a face-to-face event. Both current and future leaders took part in the camp, representing a wide range of roles, experiences and perspectives, all united by their commitment to learning and leadership.

The agenda combined reflection with hands-on learning and included a session on Environmental Leadership, People First and Responsible Business, as well as contributions from several leaders.

The shared experience from the camp not only helps individuals build connections across the business but also gives them a deeper understanding of Polygon’s culture, purpose and operations. Participants also explore the foundations of self-leadership, gaining insights into their strengths and the behaviours that will help them grow.

The in-person camp marks the beginning of an eight-month blended learning journey, combining the on-site event with a series of virtual

classrooms and self-paced learning using our digital learning platform, PolyPro. These sessions will build on the foundation set during the camp, allowing participants to continue developing their leadership and apply new insights in practice.

“Champions Camp gives our participants the chance to pause, reflect and strengthen their confidence as leaders. Over a few days, we create space for learning and open conversations that bring people together and highlight the impact good leadership has on people, teams and the business.”

/Carrie-Anne Lindsay, Programme Lead.



PEOPLE FIRST - CASE

Harwell Restoration, a Polygon company, awarded Royal Warrant by His Majesty King Charles III



Polygon UK is proud to announce that its document restoration division, Harwell Restoration, has been awarded a Royal Warrant of Appointment by His Majesty King Charles III, recognising the company's long-standing support to the Royal Household.

This prestigious recognition is a significant milestone for the organisation, underlining its commitment to excellence, quality, and sustainability across its specialist property restoration services.

Celebrating the award, Kristian Lennard, Country President of Polygon UK, commented: "This is a proud moment for our company, which reflects the outstanding expertise and dedication of our document restoration team. This is very specialist work which requires high levels of competency and skills, and it's an important part of our wider property restoration portfolio. I am delighted our work and our people have been recognised in this way."

Kathryn Rodgers, Commercial Lead at Harwell Restoration, a Polygon company, also commented on how delighted she is to hold the Royal Warrant: "It's quite a humbling moment for our business and a key moment in our history. I am delighted for our team. We look forward to continuing our work with dedication, integrity, and care."

The Royal Warrant is a mark of recognition granted to companies that regularly supply goods or services to the Royal Household. First introduced in the 15th century, it is regarded as a symbol of trust, quality, and prestige.



PEOPLE FIRST - CASE

Polygon Germany: Strengthening supply chain reviews in line with the German Supply Chain Due Diligence Act

Germany is the Group's largest market, and in recent years, efforts have been intensified to strengthen supply chain reviews in line with the German Supply Chain Due Diligence Act (LkSG).

To support compliance, the company has implemented the following measures:

- **Risk management:** Local procurement teams apply a risk-based approach to identify and address potential human rights and environmental risks in the supply chain. Regular assessments are conducted to evaluate and prioritise risks, particularly in high-risk regions or sectors.
- **Policy commitment:** A formal policy outlines the company's commitment to human rights and environmental standards, aligned with international frameworks.
- **Preventive and corrective actions:** The company works with suppliers to implement preventive measures and address any identified issues.

- **Grievance mechanism:** A reporting channel is available for employees, suppliers, and stakeholders to raise concerns confidentially.
- **Documentation and reporting:** Due diligence activities are documented, and an annual report is prepared outlining key findings and actions taken.

These efforts aim to ensure compliance with legal requirements while supporting responsible business conduct throughout the supply chain.



PEOPLE FIRST - CASE

Polygon UK: Initiate partnership with The Firefighters Charity for 2025

Polygon UK announced their partnership with The Firefighters Charity for 2025. Throughout the year, Polygon UK will be hosting a series of fundraising events to support the charity’s mission of providing essential care, guidance, and resources to firefighters.

The goal is to help ensure that firefighters receive the right support, delivered in the right way and at the right time, enabling them to lead healthier, happier lives.

A YEAR OF SUPPORT AND FUNDRAISING

This commitment includes engaging in various fundraising activities designed to aid The Firefighters Charity in its efforts to support every member of the UK’s fire services community. By raising funds, Polygon aim to help the charity offer proactive health and wellbeing information, lifestyle advice, and critical support when it’s most needed.

OUR SHARED VISION

By partnering with The Firefighters Charity, Polygon UK embraces a shared vision of helping those who serve our communities. We understand the vital role firefighters play and are committed to supporting them in return. Whether it’s through community outreach, direct support, or health initiatives, the charity is there for the fire family when they need it most.

This is one example of the multiple different charity initiatives Polygon engage in across the Group.



RESPONSIBLE BUSINESS

We bear the responsibility of conducting our business with the utmost ethical standards and respect towards our stakeholders and planet. Polygon's business model is designed to ensure ethical conduct aligned with sustainable financial development.

We expect our people to lead by example, guided by our core values. Emphasizing the implementation of our Code of Conduct, Group policies, and guidelines is vital to promoting sound business practices, ethical behaviour, and integrity.



RESPONSIBLE BUSINESS

Key focus

Polygon’s services play a critical role: in helping businesses maintain continuity and manage risks, especially in the face of unexpected disruptions. In doing so, we help our customers build greater resilience.

Guided by our corporate values our focus is to promote **high business ethics**.

Targets

During the year, the Group has set concrete targets for every country on the signing rate of the Code of Conduct, completion rate of mandatory training on the Code of Conduct and on Anti-corruption and Anti-trust. There are mandatory processes that requires all employees to sign the Code of Conduct and to undergo training on the Code of Conduct and Anti-corruption and Anti-trust (amongst other topics). The ambition to follow up on results from those processes has been strengthened in 2025. On country level, as part of the business and budget process, each country has set their local targets to support group targets. Progress towards targets is monitored as part of the business review meetings each year.

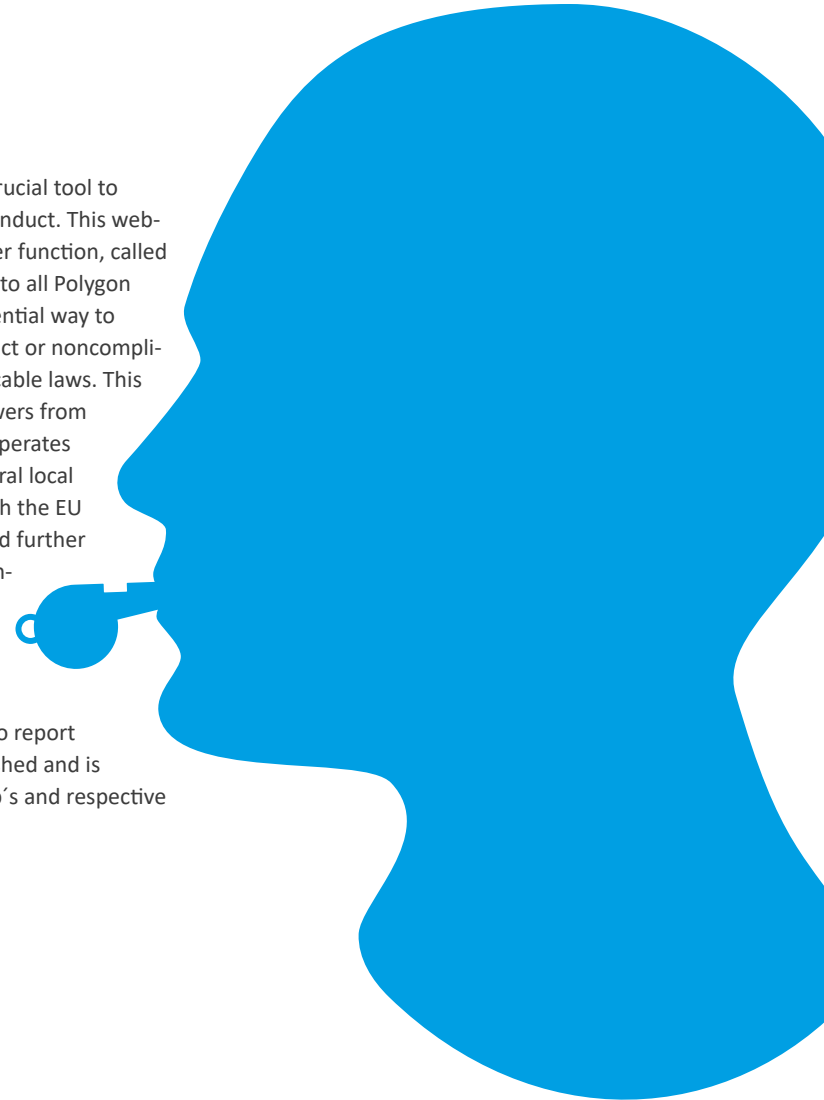
Actions

Our actions are centred around the following key activities:

- **Policies**
Policies and procedures exist to ensure clear directions on both Group and Country levels.
- **Awareness and training**
We have both compulsory training for all employees within our key focus areas but also training for targeted groups of managers. We use a comprehensive learning management system called PolyPro.
- **Reporting and remediation**
We have a whistleblower function called “Integrity Line” for anonymous reporting. Reports are investigated and rectifying actions are taken.

INTEGRITY LINE

The Integrity Line serves as a crucial tool to minimise risk and detect misconduct. This web- and phone-based whistleblower function, called the Integrity Line, is accessible to all Polygon employees, providing a confidential way to raise concerns about misconduct or noncompliance with our policies or applicable laws. This while safeguarding whistleblowers from retaliation. The Integrity Line operates in nine languages and has several local reporting channels aligning with the EU directive for whistleblowing and further ensuring transparency and compliance. During 2025, we have continued to create awareness around the Integrity Line. A separate reporting line for external parties who wish to report a misconduct has been established and is available on the Polygon Group’s and respective countries’ external website.



Integrity Line

RESPONSIBLE BUSINESS

ANTI-TRUST AND ANTI-CORRUPTION

Polygon works closely with the construction industry which is associated with risk relating to corruption and bribery. Polygon’s purchasing and customer relations processes are exposed to increased risk from the perspective of corruption and bribery. To mitigate these risks Polygon has established internal controls in the daily processes. For example, segregation of duties, review of suppliers, approval of expenses in accordance with the authorisation matrix and through policies and guidelines. The Group Authorization Policy and segregation of duties from Group level to the countries have been further clarified and strengthened during the year.

Every country within the Group annually performs an internal control self-assessment containing anti-corruption and anti-trust related controls. Furthermore, a Group Anti-trust and Anti-corruption Policy covering areas such as gifts and entertainment is implemented, with mandatory training featuring practical examples. This is also an essential part of the Group’s Code of Conduct as well as Code of Conduct training, conducted regularly.

A third-party risk assessment on integrity is included in the M&A process. This is done in order to mitigate the risk of acquiring companies or businesses exposed to unethical activities, such as corruption. These are some of the mitigating activities, among others, to reduce the risks associated with corruption and bribery. During 2025 Polygon has not had any convictions or fines for violation of anti-corruption and anti-bribery laws.

CYBERSECURITY AND DATA PROTECTION

Like all businesses, Polygon faces an increased risk of cybersecurity threats that can significantly impact Polygon and our stakeholders. Our employees are on the frontlines playing a key role in keeping themselves and our business safe. We have implemented a comprehensive security awareness program to arm them with the skills to effectively mitigate cybersecurity risk. It offers education, best practices, and proactive measures to protect sensitive information. The Security Awareness program was introduced in February 2023 and have during 2025 continued with recurring training through both phishing simulations and tailored monthly e-learnings.

RISK MANAGEMENT

Polygon continuously evaluates risks, processes, and controls, and this is integral to ensuring accountability, effectiveness, transparency, and ethical behaviour. We firmly believe that a robust corporate governance framework is fundamental to the sustainability and governance of the company.

As part of our commitment to transparent and sustainable business practices, Polygon has developed risk management and internal control processes to identify, assess, and manage sustainability risks, impacts and opportunities. See further information in the section Double Materiality Assessment, page 13.

The Board of Directors has the overall responsibility for risk management including sustainability risks, while operational aspects are delegated to the CEO, Executive Management Team, and Polygon Country Presidents. Polygon actively manages risks through a risk management process involving identification, evaluation, mitigation, and monitoring.

Polygon utilises three risk categories during the identification process: financial, operational, and strategic. Risks identified

are evaluated based on potential impact and likelihood. Risks are evaluated on all levels in the company from projects to country and group level. On group level, the Executive Management Team identifies and evaluates the most significant risks for the group during a yearly workshop in close connection to the budget-and business planning process.

Further, proactive risk management is built into the Polygon model, with continuous initiation and implementation of risk mitigation activities. The control structure is woven into daily processes, and control activities are regularly reviewed and monitored.



PROGRESS CHECK 2025

- Polygon’s whistleblowing function, Integrity Line, has been made available for external reporting
- The Group Partner Code of Conduct has been updated
- Target setting on both Group and Country levels has been strengthened
- The role of the local compliance officer in each country has been clarified

RESPONSIBLE BUSINESS - CASE

Cybersecurity training: A comprehensive security awareness program

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The Security Awareness program was introduced in February 2023 and has continued during 2024 and 2025 continued with recurring training through both phishing simulations and tailored monthly e-learning.



**+30,000 courses
completed during
years 2024 and 2025**



SUSTAINABILITY NOTES

Awards and certifications

Below are some examples of awards and certifications achieved at the country level in 2025. The types of awards and accreditations vary from country to country and is published on each country’s webpage.



ISO 9001 Quality Management System – over 50% of the Group are ISO 9001 certified, such as Germany and Sweden.



Polygon Denmark is continued authorised in the area of asbestos by the Danish Safety Technology Authority, and was the first damage restoration company to achieve this certification.



R3 Polygon UK achieved the Hellios Financial Supplier Qualification System (FSQS). The accreditation covers multiple areas, including business continuity, financial, insurance, health and safety, IT and information security, anti-bribery, recruitment, operational risks, fraud, responsible business governance and records management, and environmental and sustainability protocols. This ensures our partners and customers that we have met these strict standards.



POLYGON SWEDEN BEING PART OF AWARDED PROJECT IN STOCKHOLM

The building Forskaren in Hagastaden has been honoured with the prestigious “Stockholm Building of the Year 2025 award” (Årets Stockholmsbyggnad 2025). Our dedicated colleague Maria Nordberg, working as an environmental consultant at Polygon Sweden, served as the project’s Environmental Coordinator, ensuring that sustainability principles were integrated throughout the development process. The jury emphasized how Forskaren creates a new public space in the district, reflects Stockholm’s ambi-

tions for sustainable urban development. The project has achieved the highest possible ratings in both **LEED Platinum** and **WELL Platinum**, demonstrating exceptional performance in environmental sustainability, health, and well-being. This is the second year Polygon Sweden has coordinated the winning project of “Stockholm Building of the Year”.





UN Sustainable Development Goals



Polygon support all 17 of the Sustainable Development Goals (SDGs), but these are the goals we believe are the most relevant to our sustainability framework “Our Responsibility” and where our business can have the greatest positive impact in society.



Environmental Leadership

KEY SDG GOALS	SDG TARGETS	EXAMPLES OF ACTIVITIES
 <p>11- SUSTAINABLE CITIES AND COMMUNITIES</p> <p>Our services make the built environment more sustainable and resilient by preventing damage and by efficiently restoring damaged properties.</p>	<p>11.4 - Strengthen efforts to protect and safeguard the world’s cultural and natural heritage.</p> <p>11.5 – Significantly reduce the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters.</p>	<ul style="list-style-type: none"> • Multiple projects performed during the year where Polygon takes responsibility in society by using our expertise and safeguarding the world’s cultural and natural heritage. • Further improved our cross-border collaborations with Polygon Central Stock to more efficiently and sustainably support societies affected by extreme weather events such as flooding. • Continuous work to expand our offering to minimise total damage costs for our customers as well as environmental impact. • Continue to expand and improve service supporting the entire life cycle of a building. • Further expanded our digital offering to new markets.
 <p>12 – RESPONSIBLE PRODUCTION AND CONSUMPTION</p> <p>We restore and repair damaged property as resourcefully and cost-efficiently as possible. Further, we have further developed solutions to prevent damages from happening in the first place.</p>	<p>12.2 – Achieve sustainable management and efficient use of natural resources.</p> <p>12.5 – Substantially reduce waste generation through prevention, reduction, recycling, and reuse.</p>	<ul style="list-style-type: none"> • Continuously working towards our near-term, science based emissions reduction targets approved by the Science Based Target initiative. • Allocated emissions budgets to all of our 18 countries as part of the business and budget planning. • Monitoring the Polygon countries progress of reduction plans. • Scaling the use of digital solutions. • Expanding repair services to new markets. • Several improvements with focus on the key drivers in Polygon’s environmental footprint to ensure a resource-efficient service delivery such as investing in sustainable solutions.
 <p>13 – CLIMATE ACTION</p> <p>We support our customers on their sustainability journey by providing sustainable solutions and limiting the impact of our services.</p>	<p>13.2 – Integrate climate change measures into cooperative policies, strategies and plans.</p>	<ul style="list-style-type: none"> • Continuously working towards our near-term science based emissions reduction targets approved by the Science Based Target initiative. • Allocated emissions budgets to all of our 18 countries as part of the business and budget planning. • Monitoring the countries progress on reduction plans.

People First

KEY SDG GOALS	SDG TARGETS	EXAMPLES OF ACTIVITIES
 <p>8 – DECENT WORK AND ECONOMIC GROWTH As an employer of approximately 7,500 people, Polygon supports local livelihoods while providing safe, satisfying and decent working conditions for its employees.</p>	<p>8.5 – Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.</p> <p>8.8 – Protect labour rights and promote safe and secure working environments for all workers.</p>	<ul style="list-style-type: none"> • Cross-Polygon projects initiated to decrease employee turnover. • Continuous learning in our global learning platform, PolyPro. • Launched Vision Zero program.
 <p>10 – REDUCED INEQUALITIES We work to promote a more inclusive and diverse workplace. This helps create a more inclusive society by employing people excluded from the job market.</p>	<p>10.2 – Empower and promote the social, economic and political inclusion of all irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.</p>	<ul style="list-style-type: none"> • Further worked on equal treatment and opportunities for all in country specific action plans (which is part of business and budget planning).

Responsible Business

KEY SDG GOALS	SDG TARGETS	EXAMPLES OF ACTIVITIES
 <p>16 – PEACE, JUSTICE AND STRONG INSTITUTIONS Our strong governance program and learning management system work to avoid non-compliance in our entire value chain.</p>	<p>16.5 – Substantially reduce corruption and bribery in all its forms.</p>	<ul style="list-style-type: none"> • Established policies, guidelines and procedures. • Global learning management platform used to implement policies and guidelines. • Integration plan for all companies we acquire. • Appointed compliance officers in each country. • Mandatory Code of Conduct training. • Whistleblowing function, Integrity Line, available for internal and external reporting.
 <p>17 – PARTNERSHIPS FOR THE GOALS We establish long-term partnerships with customers to help them achieve their sustainability ambitions.</p>	<p>17.16 – Enhance the global partnership for sustainable development complemented by multistakeholder partnerships that mobilise and share knowledge, expertise, technologies and financial resources to support the achievement of sustainable development goals in all countries.</p>	<ul style="list-style-type: none"> • Polygon has further improved its stakeholder dialogue as part of its work with the Group's Double Materiality Assessment. • Collaborate with stakeholders to achieve our science based emission reduction targets.

GHG accounting and reporting

In the calendar year of 2025, the Group has reported a total of 311,820 GHG emissions (tCO2e) in the full minimum boundary (scopes 1, 2 and 3). Polygon Group has additionally chosen to report emissions outside the minimum boundary where emissions from the combustion, processing and distribution phase of bioenergy and the land use emissions and removals, associated with bioenergy feedstocks are also reported.

In 2025, the scope 3 emissions footprint continued to be measured using a hybrid approach, combining activity data and spend data. The spend-based methodology is used to a large extent in Scope 3 Category 1 (Purchased Goods and Services), where detailed activity data from suppliers is still limited. Spend based-methodology does not capture efforts made by Polygon suppliers to reduce their scope 1, 2 and 3. Looking ahead, we are aiming towards increasing the amount of activity data from our suppliers for the calculation of scope 3.

Variances in Polygon’s Scope 1, 2 and 3 emissions are driven by several factors, including lower activity levels as well as updates to emission factors. In 2025, the emission factors were updated with the latest available values. As emission factors naturally vary over time, these updates influence the reported emissions. For

example, a significant decrease is observed in Scope 3 Category 5 (Waste). This reduction is primarily due to updated emission factors rather than a decrease in the amount of waste generated in our operations. In Scope 3 Category 11 (Use of sold products), estimates continue to be used to a large extent to calculate consumption for equipment operated at customer sites where energy use is not supplied or paid for by Polygon. While uncertainties remain, the quality and completeness of the underlying data is improving year by year as more information becomes available.

tCO2e GHG emissions	2022 (BASE YEAR)	2024	2025	% CHANGE FROM LAST YEAR	% CHANGE FROM BASE YEAR
Scope 1					
Absolute scope 1 emissions	44,466	39,176*	39,077	0%	-12%
Scope 2					
Absolute location-based scope 2 emissions	7,191	5,973	3,799	-36%	-47%
Absolute market-based scope 2 emissions	8,600	4,997	5,391	8%	-37%
Scope 3					
1. Purchased Goods and Services	83,223	116,896	92,072	-21%	11%
2. Capital Goods	3,438	4,942	4,471	-10%	30%
3. Fuel- and Energy-Related Activities	12,461	10,533	11,856	13%	-5%
4. Upstream Transportation and Distribution	950	2,318	1,152	-50%	21%
5. Waste in Operations	6,140	7,837	3,539	-55%	-42%
6. Business Travel	752	1,992	2,285	15%	204%
7. Employee Commuting	4,830	5,701	5,037	-12%	4%
8. Upstream Leased Assets	192	431	401	-7%	109%
11. Use of Sold Products	199,625	201,494	145,711	-28%	-27%
14. Franchises	879	794	829	4%	-6%
Total Scope 3	312,490	352,939	267,352	-24%	-14%
Total GHG emissions (location-based)	364,146	398,087	310,228	-22%	-15%
Total GHG emissions (market-based)	365,555	397,112	311,820	-21%	-15%

*As part of this year’s reporting process, previously published figures have been revised. The adjustment follows the identification of inaccuracies in the 2024 Scope 1 reporting related to mobile combustion and fugitive emissions, resulting in improved data quality.

The inaccuracies identified concern reported fuel consumption and refrigerants, which affected the Scope 1 figures published for 2024.

Polygon GHG emission inventory

GHG SCOPE	GHG SCOPE'S CATEGORY	GHG PROTOCOL BOUNDARIES	POLYGON BUSINESS ACTIVITIES IDENTIFIED
Scope 1	Mobile combustion	Emissions from sources that are owned and controlled by the reporting company.	Fuel used in Polygon-leased or owned vehicles.
	Stationary combustion (equipment)	Emissions from sources that are owned and controlled by the reporting company.	Equipment combustion Fuel provided and paid for by Polygon in leased or owned equipment.
	Stationary combustion (depot)	Emissions from sources that are owned and controlled by the reporting company.	Depot gas. When Polygon operates the boiler, reported in scope 1. When the landlord operate the boiler, reported in scope 2.
	Fugitive emission	Emissions from sources that are owned and controlled by the reporting company.	Quantity of refrigerant replaced in Polygon controlled air-cooling system, condenser, refrigerant, and dehumidifiers.
Scope 2	Electricity	Scope 2 accounts for emissions from the generation of energy that is purchased or otherwise brought into the organisational boundary of the company.	Purchased electricity used at the Polygon depot.
	Heating	Scope 2 accounts for emissions from the generation of energy that is purchased or otherwise brought into the organisational boundary of the company.	Purchased energy that is used to heat the Polygon depot.
	Cooling	Scope 2 accounts for emissions from the generation of energy that is purchased or otherwise brought into the organisational boundary of the company.	Purchased energy that is used for cooling the Polygon depot.
Scope 3 Upstream	1. Purchased goods and services (material files)	All upstream (cradle-to-gate) emissions of purchased goods and services.	Purchased goods and services.
	2. Capital goods	All upstream (cradle-to-gate) emissions of purchased capital goods.	Purchased capital goods such as equipment.
	3. Fuel and energy-related activities (not included in scope 1 or 2)	For upstream emissions of purchased fuels: A. All upstream (cradle-to-gate) emissions of purchased fuels (from raw material extraction up to the point of, but excluding, combustion). B. For upstream emissions of purchased electricity: All upstream (cradle-to-gate) emissions of purchased fuels (from raw material extraction up to the point of, but excluding, combustion by a power generator). C. For T&D losses: All upstream (cradle-to-gate) emissions of energy consumed in a T&D system, including emissions from combustion. D. For generation of purchased electricity that is sold to end users: Emissions from the generation of purchased energy.	Fuel and energy-related activities based on Polygon's scope 1 & 2 data input.

Polygon GHG emission inventory

GHG SCOPE	GHG SCOPE'S CATEGORY	GHG PROTOCOL BOUNDARIES	POLYGON BUSINESS ACTIVITIES IDENTIFIED
Scope 3 Upstream	4. Upstream transportation and distribution	The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use).	All transportation that Polygon pay for and does not happen in company-owned or controlled vehicles, is classified as upstream transportation.
	5. Waste generated within operations	The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment as well as the emissions from the transportation of waste.	Waste, mainly from customer sites (and not generated by Polygon).
	6. Business travel	The scope 1 and scope 2 emissions of transportation carriers that occur during the use of vehicles (e.g., from energy use).	Business travel (not done in company-owned or leased cars).
	7. Employee commuting	The scope 1 and scope 2 emissions of employees and transportation providers that occur during the use of vehicles (e.g., from energy use).	Commuting to and from work which does not happen in a Polygon-leased or owned car or van.
	8. Upstream leased assets	The scope 1 and scope 2 emissions of lessors that occur during the reporting company's operation of leased assets (e.g., from energy use).	The electricity/fuel used in rented equipment (provided and paid for by Polygon).
Scope 3 Downstream	11. Use of sold products	The direct use-phase emissions of sold products over their expected lifetime (i.e., the scope 1 and scope 2 emissions of end users that occur from the use of: <ul style="list-style-type: none"> • products that directly consume energy (fuels or electricity) during use; • fuels and feedstocks; • and GHGs and products that contain or form GHGs that are emitted during use. 	The electricity/fuel used in Polygon-rented, owned or leased equipment at customer sites (provided and paid by the customer). Also included WTT / T&D and WTW emissions per SBTi requirements.
	14. Franchises	The scope 1 and scope 2 emissions of franchisees that occur during operation of franchises (e.g., from energy use).	The scope 1 and scope 2 emissions of franchisees that occur during the operation of franchises (e.g., from energy use).

Glossary

Base year

A historical date against which a measurement is tracked over time.

CO2e- carbon dioxide equivalent

Measurement used to compare the emissions from various types of greenhouse gas (GHG) based on their global warming potential (GWP).

Carbon footprint

Often used as shorthand for the amount of carbon (usually in tonnes) being emitted by an activity or organisation.

CEO

Chief Executive Officer.

CFO

Chief Financial Officer.

Country President

Country management directors.

CSRD- Corporate Sustainability Reporting Directive

A directive aimed at enhancing transparency and comparability of corporate sustainability reports covering environmental, social, and governance (ESG) aspects.

ESG Environment, Social, and Governance

Refers to the three overarching themes for assessing non-financial factors which can impact a company's value-creating abilities.

ESRS- European Sustainability Reporting Standards

Comprising 12 detailed standards specifying what needs to be reported for each sustainability dimension.

Double Materiality

This involves assessing the current state of a company's ESG responsibilities, including environmental, social, and governance aspects, along with an economic evaluation. Based on this assessment, ESG impacts that are material to the organisation are identified, and future reporting must address these significant aspects per ESRS.

GHG- Greenhouse Gases

Naturally occurring and man-made gases that trap heat in the atmosphere, contributing to the greenhouse effect warming the earth.

GHG protocol- Greenhouse Gas Protocol

A framework and de facto standard for measuring, accounting and managing greenhouse gas emissions.

International Labour Organisation (ILO) The International Labour Organisation (ILO) is a United Nations agency that focuses on promoting social justice and internationally recognised human and labour rights.

IoT Internet of Things

A common name for technologies enabling objects with built-in electronics and internet connection to be controlled or to exchange data over a network.

IPCC- Intergovernmental Panel on Climate Change

The Intergovernmental Panel on Climate Change (IPCC) is the United Nations body for assessing the science related to climate change.

Paris Agreement

The Paris Agreement is a legally binding international treaty on climate change. Its overarching goal is to hold "the increase in the global average temperature to well below 2°C above pre-industrial levels" and pursue efforts "to limit the temperature increase to 1.5°C above pre-industrial levels".

SBTi The Science Based Target initiative

A partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF) that defines and promotes best practice in emissions reductions and net-zero targets in line with climate science, including providing a second opinion on the ambition level of targets set by corporates and other entities.

Scope 1

Direct GHG emissions are derived from assets/sources that are owned or controlled by an organisation, typically through combustion of fossil fuels.

Scope 2

Indirect GHG emissions are derived from the energy purchased and consumed, but not generated by, an organisation, typically from acquired electricity, heating and cooling.

Scope 3

Other indirect GHG emissions are a consequence of the activities of the company but are derived from sources not owned or controlled by the company. These include emissions occurring in the supply chain as well as those occurring when customers use a company's products and services.

SDGs- Sustainable Development Goals

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries – developed and developing – in a global partnership.

Always by your side

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