



Sustainability Report 2024



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The Board of Directors of Attends Healthcare AB presents the following sustainability report. The sustainability report has been prepared in accordance with the provisions of Chapter 6 of the Annual Accounts Act. The subsidiary Attends AS is also covered by this sustainability report.

About Attindas

Attends Healthcare AB is part of the Attindas Hygiene Partners group ("Attindas"). Attindas is a global business group focused on the development and production of adult incontinence products and works to improve the quality of life for millions of people worldwide through a comprehensive range of adult incontinence products, baby diapers and other clinical and hygiene products.

Headquartered in Raleigh, North Carolina, USA, there is a network of commercial offices in North America and Europe. Our operations in other markets are managed by our export team from our European office in Madrid, Spain.

Attindas designs and manufactures high-quality incontinence products, underpads and baby diapers from our 4 world-class manufacturing facilities. Our products are available in healthcare and retail channels worldwide and are marketed under our recognized brands: Attends, Incopack, Comfees, Chelino, Indas and Indasec. We also supply some of the world's largest retailers under their brands (Partner Brand) for adult incontinence and baby .



Our vision

To be a leader in combining global advantages with local roots to make absorbent hygiene products as effective, affordable and widely available as possible for our users.

Our mission

We work to improve the health, dignity and well-being of millions of people every day, through what we do and how we work. Our mission is to transform lives, both inside and outside our company.

Our core values

As Attindas continues to evolve, we are proud of how our values drive the business forward and are maintained within our business group: Attindas.

Caring

We treat each other, our communities and the planet with respect as well as ensuring a sustainable future for our business. Our products care for our consumers, and we care deeply about our stakeholders. We look after each other's safety as well as our own.

Flexibility

We strive to develop our business by constantly finding new and better ways to work. We react quickly, yet thoughtfully. Change makes us grow.

Innovation

We listen to our stakeholders, we understand their needs and we deliver a better future with the products and solutions we deliver. We try new things, we learn and we grow.

Personal

Our work begins and ends with the people who use our products and with the partners we serve. We make it personal for all of them.

Unique

We are proud to be able to deliver and offer different alternative products and solutions and we deliver them to the market in a way that is unique to us.

Genuine

Everything we do, how we behave and operate is real, sincere, honest and authentic.

Our industry dynamics

An aging population

We compete in an industry with fundamental drivers for long-term growth. The aging population in Sweden and Europe means that adult incontinence will become much more prevalent in the coming decades. By 2030, an estimated 1 billion people will be 65 years of age or older, representing approximately 12% of the estimated global population.

Increased healthcare costs Although we are expected to benefit from an aging population, the pressure to limit public spending on healthcare and other forms of care may affect consumption or the channels through which consumption occurs.

Our raw materials The primary raw materials used in our manufacturing process are fluff pulp, non-woven and superabsorbent polymers. Other raw materials used in our manufacturing process include polypropylene and polyethylene film, elastics and adhesives. Packaging consists of polyethylene bags in cardboard boxes for shipping on pallets.

Our product range and marketing strategy Our products under our own brand and under customer brands (Partner Brand) covering all product categories are available in different sizes and with different performance levels and product features. Our broad product portfolio covers most price segments in each category. We sell through various channels to healthcare, institutions and retail.

By leveraging our flexible production platform, our long experience in manufacturing and development and our efficiency, we believe we can offer a complete and high-quality product range to customers, either under our own brands or under our customers' brands.

Our product development

We now offer a comprehensive and complete product range and we continue to focus on product development with the aim of constantly improving our products for our customers. At Attends, we continue to develop materials, product design and processes that allow us to manufacture products that absorb faster, reduce the risk of skin irritation and improve absorption capacity.

Competition

The markets in which we operate are subject to intense competition from well-established domestic and foreign manufacturers. The company competes primarily in four key product categories: pull-ons, pads, ties and underpads, with users in healthcare, institutional and retail.

The retail sector in Europe is fragmented, with a mix of large chains and smaller operators. The most important competitive factors in adult incontinence are customer and brand loyalty, product innovation, quality and performance, as well as pricing, marketing and distribution capabilities.

Our intangible assets

Our products are protected by the registered trademark Attends®. The trademark is important to our business. The trademark is registered in Sweden and other countries where our products are sold.

Sustainability vision and philosophy

A Purposeful Approach

At Attindas, we strive to make the world a better place through our business practices and approach. We are committed to positively impacting our world, our communities, our customers, our employees and our organization.

Our Philosophy

We promote good health, dignity and well-being by making absorbent hygiene effective, affordable and widely accessible.

Our ambition is to foster a strong organizational culture around sustainability through purposeful choices of raw materials and product design, environmentally friendly production processes and environmentally efficient delivery.

Through our sustainability strategy, we will build personal, unique and genuine relationships with our consumers, customers, communities, suppliers and employees, while delivering the highest ethical standards in the way we conduct our business.

We strive to include the UN Sustainable Development Goals in our cultural structure.

Attindas ESG (Environmental, Social and Governance) approach is as follows:

Environment

Our ambition is to minimize the impact we have on our environment through purposeful material choices and design of our products and packaging. We constantly strive for process efficiency, cleaner energy and waste minimization, and seek optimized sustainable distribution methods.

Social

People are the reason we do what we do. From creating products that improve quality of life to ensuring our work environments are safe, diverse, inclusive and growth-oriented, we seek to improve the lives of everyone we touch. We strive to connect with the communities we live in, help them grow and develop, while minimizing our environmental impact.

Governance

We strive to be a responsible company that achieves the highest standards when it comes to our employees, neighboring operations and our communities. We value and respect human rights in all aspects of our operations and ensure that our business practices are

ethical and auditable.

Sustainability for Attends Healthcare AB

Attends European production facility is located in Aneby in Småland. The facility is certified according to ISO 14001, 45001, 9001, 13485, IFS HPC and chain of custody certified according to FSC® (C117935) and PEFC.



Attends sustainability efforts is based on the aspects that have been assessed as relevant and significant in relation to the internal and external factors that affect us, our stakeholders' expectations, legal requirements, risks, opportunities and environmental aspects identified through life cycle analyses and materiality assessments.

Attends conducted a double materiality analysis (DMA) in 2024 according to the requirements of the CSRD Directive and its standards.

The purpose of DMA is to identify and assess which sustainability issues are most material, both in terms of their impact on people and the environment and their financial impact on the company. This is central to guiding sustainability work and ensuring that relevant risks, opportunities and impacts are prioritized in strategic work.

The analysis covers the entire value chain and has been based on dialogue with various functions within the company as well as discussions with external stakeholders.

The materiality analysis shows that the most important areas for Attends are climate change, biodiversity and ecosystems, circular economy, consumer safety, internal and value chain labor, business ethics, and pollution prevention.

Our goals and metrics

As a member of the UN Global Compact, we have adopted the UN Sustainable Development Goals that are most relevant to our business and align with our customers' sustainability agendas.



UN goals	Area	Key figures	Unit	CASE	2023	2024
13	Climate	Renewable electricity	%	Maintain 100%	100%	100%
13	Climate	Renewable heat	%	100% renewable by 2030	99.1%	98.0%
13	Climate	Recovered heat	%	60% recycled by 2026	59.6%	60.0%
13	Climate	Electricity consumption per produced unit	kWh/pcs		0.033	0.032
13	Climate	Scope 1* emissions	%	42% reduction to 2030 from 2023 base year (71.6 tons)	Base year	-3%
13	Climate	Scope 2* emissions	%	42% reduction to 2030 from 2023 base year (16.3 tons)	Base year	-3%
13	Climate	Scope 1 and 2 emissions	%	42% reduction to 2030 from 2023 base year (87.8 tons)	Base year	-3%
13	Climate	Climate finance Scope 1-2, selected scope 3	%	Maintain 100% coverage	100%	100%
13	Climate	Scope 3* emissions	%	25% reduction to 2030 from 2023 base year	Base year	+3%**
12	Circular economy	Products donated to charity	Tone	Follow-up	76.2	150.6
12	Circular economy	Production waste for recycling and reuse	%	> 90%	92.0%	94.2%
12	Circular economy	Production waste for energy recovery	%	< 10%	8%	5.8%
12	Circular economy	Production waste to landfill	%	0%	0.0%	0.0%
12	Circular economy	Production waste for energy recovery per unit produced	g/pcs	0.3	0.29	0.27
15	Water	Water consumption	m ³	Follow-up	16565	14463
15	Raw material	Percentage of certified or controlled fluff pulp	%	Maintain 100%	100%	100%
13	Raw material	Percentage of renewable or recycled materials in packaging	%	80% by 2030	-	89%
13	Raw material	Percentage of recycled material (PCR) in product bags	%	30% by 2026	16%	24%
13	Raw material	Percentage of recycled material in corrugated and cardboard boxes	%	> 50%	64%	74%
8	Suppliers	Percentage of critical suppliers that meet Attends minimum CSR requirements	%	100%	100%	100%
8	Suppliers	Percentage of critical suppliers with certified environmental management systems	%	80%	-	76.9%
8	Suppliers	Percentage of critical suppliers that have an approved code of conduct or have signed to comply with Attends	%	100%	-	100%
12	Product	Percentage of renewable materials	%	60%	-	62.1%
12	Product	Share of Attends absorbent incontinence protection with the Nordic Swan Ecolabel	%	95% by 2026	-	81%
3	Product	Share of Attends absorbent incontinence protection with OEKO-TEX	%	95% by 2027	-	93%

UN goals	Area	Key figures	Unit	CASE	2023	2024
12	Product	Share of Attends absorbent incontinence protection with EPD	%	80% by 2028	-	73%
3	Product	Customer complaints per 1 million products	ccpm	<0.3 ccpm	0.19	0.15
5	HR	Percentage of women	%	Follow-up	31.8%	33.3%
5	HR	Percentage of men	%	Follow-up	68.2%	66.7%
5	HR	Percentage of women in local management team	%	Follow-up	37.5%	37.5%
5	HR	Percentage of women in global management team	%	Follow-up	50%	50.0%
8	HR	Staff turnover	%	<4%	0.92%	0.65%
8	HR	Short-term absence	%	<3.5%	3.1%	2.6%
8	HR	Long-term absence	%	<3.5%	2.0%	2.2%
8	HR	Number of working hours	#	Follow-up	507517	543003
8	HR	Overtime	%	<3.5%	2.7%	3.1%
8	HR	Pay gap ratio	%	Follow-up	475%	451%
5	HR	Gender pay gap	%	<5%	5.5%	4.6%
8	HR	Percentage of employees with wages above the living wage	%	100%	100%	100%
8	HR	Percentage of employees covered by collective agreements	%	100%	100%	100%
8	HR	Percentage of collective employees	%	Follow-up	65%	67%
8	HR	Percentage of white-collar workers	%	Follow-up	35%	33%
8	HR	Percentage of permanent employees	%	Follow-up	98%	97%
8	HR	Percentage of employees trained in the code of conduct	%	100%	100%	100%
8	HR	Percentage of employees trained in mandatory training	%	100%	100%	100%
8	HR	Number of mandatory training hours per employee	#	Follow-up	3.8	2.0
8	HR	Employees <30 years old	%	Follow-up	30%	31%
8	HR	Employees 30-50 years old	%	Follow-up	43%	40%
8	HR	Employees >50 years old	%	Follow-up	27%	29%
8	HR	Number of cases of human rights violations (whistleblowers)	#	0	0	0
8	HR	Number of corruption and bribery cases	#	0	0	0
8	Work environment	Total Recordable Incident Rate Europe	TRIR	0.5	0.5	0.24
8	Work environment	Total Recordable Incident Rate Aneby	TRIR	0.5	0.8	0.37
8	Work environment	Lost working days	#	Follow-up	65	4
8	Work environment	Number of security activities	#	400	450	450
8	Work environment	Number of first aid cases	#	Follow-up	12	24
8	Work environment	Incident	#	Follow-up	88	92
15	Logistics	Share of EURO 5 and 6 outbound logistics	%	>95%	97.5%	99.2%
13	Logistics	Full Truck Rate	%	>89%	90.6%	92.0%

*Scope 1 - Direct emissions from sources owned or controlled by the company. Scope 2 - Indirect emissions from the production of purchased energy. Scope 3 - Indirect emissions from the value chain.** Higher emissions due to 9% production volume increase

Environment

Our ambition is to minimize the impact we have on our environment through purposeful material selection and design of our products and packaging. Attends is constantly innovating products to better meet the needs of our users while striving to reduce the burden on the environment. In 2024, several projects were initiated with these initiatives in mind.

Important environmental events in 2024

EcoVadis rating

Attends conducted its first EcoVadis rating in 2024. The result was a silver medal, which means that we are among the 15% highest-ranked companies. EcoVadis is the world's largest and most trusted platform for sustainability assessments of companies. They evaluate companies' performance in four main areas: environment, labor conditions and human rights, ethics, and sustainable procurement. EcoVadis assesses how well companies have integrated sustainability principles into their operations and management systems, based on international standards such as the UN Global Compact and ISO 26000.



Companies with financial climate contributions

We have continued our collaboration with Climate Partner. In 2024, we have financed climate actions outside our value chain to an extent that corresponds to our remaining scope 1 and 2 emissions, as well as emissions related to scope 3 categories of business travel, employee commuting, and upstream impacts from purchased energy.

In total since the start of 2021, we have now contributed to financing climate projects equivalent to 3,284,889 kg CO_{2e}.



Calculation of total carbon footprint

Attends has calculated its total carbon footprint for all relevant categories in 2024 according to the GHG protocol.

Science Based Targets initiative (SBTi)

In 2024, we worked to develop targets that were validated by SBTi in 2025. SBTi is a collaboration between CDP, the UN Global Compact, the World Resources Institute (WRI) and WWF. Science Based Targets (SBTs) are scientifically based climate targets in line with what is required to limit global warming to a maximum of 1.5°C, according to the Paris Agreement.



Attends has the following validated goals:

Overall net zero target: Attends Healthcare AB commits to achieving net zero greenhouse gas emissions across the entire value chain by 2050.

Short-term goals: Attends Healthcare AB commits to reducing absolute emissions of greenhouse gases in scope 1 and 2 by 42% by 2030 from the base year 2023. Attends Healthcare AB also commits to reducing absolute emissions of greenhouse gases in scope 3 by 25% within the same timeframe. Attends Healthcare AB further commits that 40% of its suppliers in terms of emissions, which includes purchased goods and services, shall have science-based targets by 2029.

Long-term goals: Attends Healthcare AB commits to reducing greenhouse gas emissions in scope 1, 2 and 3 by 90% by 2050 from the base year 2023.

Nordic Swan

2021 marked the beginning of the journey to get Attends products certified according to the Nordic Swan. The Nordic Swan is one of the world's toughest and most recognized environmental certifications with requirements that apply to the entire life cycle of the product. Attends Cover-Dri was certified in 2021. In 2022, certification was made for the Soft, Pull-Ons, Contours, Slips, Flex and Adjustable product groups. In 2024, a few products were added.



Packaging improvements

Reducing plastic use has become an important environmental issue and Attends is working on the issue by changing the packaging of its products. Packaging materials with recycled content were introduced in 2021 and the conversion continues. Product packaging made of plastic with 100% new plastic is converted to bags containing up to 50% recycled plastic (Post Consumer Recycled content, PCR).



At Attends, we care about each other, our community and the planet.



Products produced by using renewable energy and supporting verified emission reduction projects.



Most of Attends products have achieved the certification of the recognised Nordic Swan Ecolabel.⁽²⁾



Most of Attends plastic bags are made with min. 30% recycled material.



Attends is chain of custody certified according to PEFC



Most of Attends products are certified as being harmless for human health.

An environmentally efficient manufacturing process

Energy use accounts for a significant part of the environmental impact of Aneby's production processes. We have worked for many years to reduce our energy use and achieve a transition to more sustainable energy solutions.

The long-term energy strategy is paying off. Since the beginning of the 2000s, Aneby's production unit has switched from oil-based heating to district heating that uses 100% renewable fuels. The Aneby factory is constantly improving the efficiency of waste heat recovery and heat from production processes. Currently, more than 99% of the energy used comes from renewable sources. During extreme cold peaks, oil boilers supplement the factory's energy needs.



Electricity

Attends has used 100% renewable hydroelectric electricity with low climate impact since 2017.

Climate emissions

District heating use has decreased compared to previous years due to weather conditions during the year.

Oil consumption has increased slightly due to a longer outage at the district heating plant. Electricity consumption has increased due to increased production. Reduced emissions from benefit cars due to the transition to electric cars.

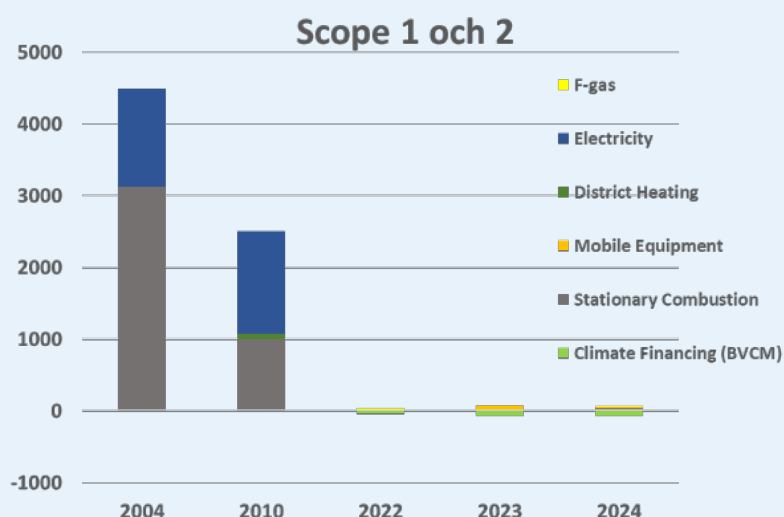
Since 2004, the factory's Scope 1 and 2 emissions have been reduced by approximately 95%, despite the production volume more than doubling during the same period.

>3280 t

CO_{2e} BVCM
Since 2021

100%

Renewable electricity



Residues and waste

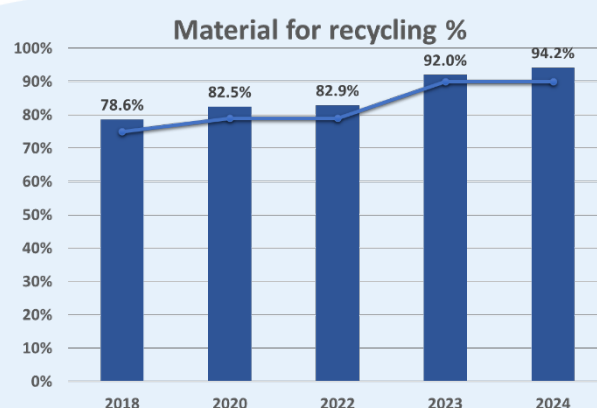
Our manufacturing process generates residual products that we have historically considered “waste” and sent to landfill or incineration with energy recovery. We are continuously working to increase the value of these residual products and have a vision of a future where almost all waste goes to various forms of material recycling. The benefits of this are both environmental and economic.

The first step is to avoid generating waste in the process. Through continuous improvement and innovation, we ensure that more of the materials we use end up in approved products. Internal waste reduction programs have had an impact, the amount of products discarded at start-ups and for quality reasons has decreased by 12% compared to 2023 and work to further reduce levels continues.

In 2024, more than 94% of all non-hazardous production waste was sent to material recycling and the remaining amount went to energy recovery. No production waste was sent to landfill in 2024.



94%
Material-
recycling



Transport and logistics

Transport is a significant part of our environmental impact. Attends products are developed with the goal of reducing transport volume throughout the product's entire life cycle. This has positive effects on both the transport of raw materials and finished products.

Well-compressed products in well-filled bags combined with an efficient pallet pattern in the trucks that transport the products contribute to maximum fill rates and our goal of reducing the environmental impact of our transports.

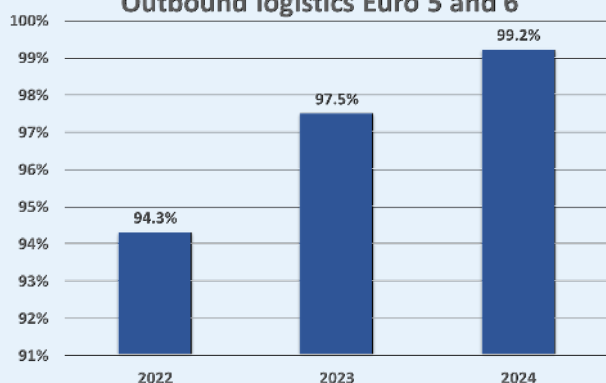
Attends has agreements with some customers to ship extra high pallets. By shipping pallets that are 230 cm high compared to the standard height of 180 cm, we make better use of the truck's volume.

New freight forwarders are risk assessed and a survey of environmental and quality impacts is carried out by sending out questionnaires. Existing freight forwarders are monitored annually.

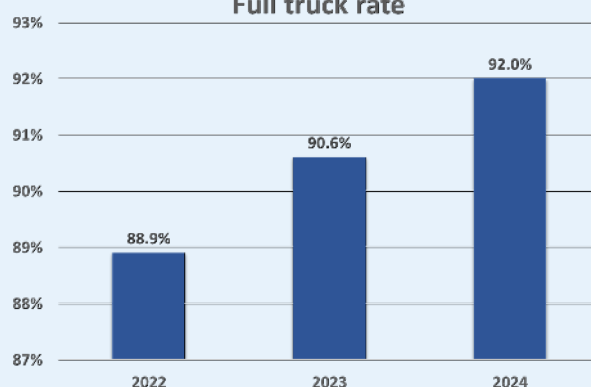
In 2024, we conducted tests with electric trucks.



Outbound logistics Euro 5 and 6



Full truck rate



Social

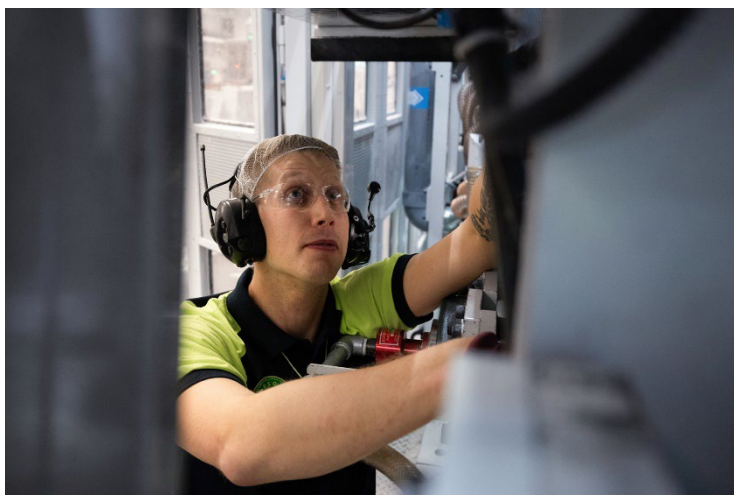
Our Social Approach

People are the foundation of our business focus and purpose. From creating products that enhance the quality of life to ensuring that our work environments are safe, diverse, inclusive and growth-oriented, we strive to improve the lives of everyone we touch.

Employee Safety

We put safety first : As parents, children and people, we have the utmost respect for how we work and the environments we work in. This philosophy is embedded in our culture of how we work and we continually work to be diligent in identifying and eliminating safety hazards. We not only want to protect everyone from physical harm, but we also strive to embed learnings and create good habits that improve and protect our employees both at home and in the workplace.

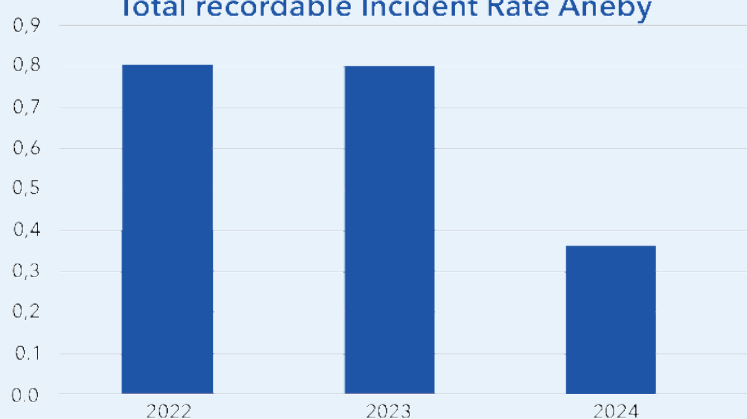
All employees receive behavioral safety training as part of their introduction to the company. Safety walks are conducted twice a week. One manager and one employee participate in these walks. In total, over 1,000 walks have been conducted. Every week, a special safety meeting is held where all managers in production, warehouse and production support participate together with employees from the respective department and a representative from the Health and Safety Department.



Statistics and experience indicate that many more people suffer from ill health than from work-related injuries. Our sustainability as a company depends on having a healthy, committed workforce. That is why we offer a comprehensive wellness program that encourages our employees to maintain a healthy lifestyle. We strive to be flexible and innovative in our wellness work. We want to be able to offer and encourage various wellness activities that provide inspiration and motivation to continue .

Attends result is world class
TRIR rate 0.4 (1 recordable incident)
24 first aid och **92 incidents** rapporterade
 More than **450 safety related activities** during 2024

Total recordable Incident Rate Aneby



Diversity, equality and inclusion

We enhance diversity in our organization by employing people with expertise and experience from different industries and backgrounds. A diverse and skilled workforce is essential to meet the ever-changing expectations of our customers. We value a workplace that includes employees from different cultures, with different experiences, knowledge and perspectives.

Recruitment

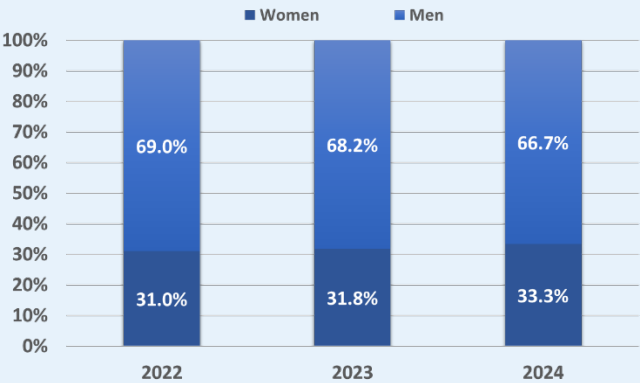
Attends works actively to promote equality and to prevent discrimination on the grounds of gender, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation and age. All people have equal rights and opportunities in our business. All recruitment takes place according to a defined recruitment process.



343

Employees

Gender Distribution



Absence



Employee development

Performance reviews are conducted annually with the aim of ensuring the competence and knowledge, development and motivation of our employees. The performance review results in a jointly developed development plan .

Education, Training and Development

Investing in the education and development of our employees drives long-term improvement, especially as our manufacturing processes continually become more complex and technologically advanced. We provide our employees with opportunities for development and offer them resources to improve their knowledge and leadership skills.

All employees receive annual training in Attindas Code of Conduct, which is then followed up with a web-based test. The training covers business ethics, conflicts of interest, diversity, confidentiality, corruption, bribery and reporting illegal or unethical behavior (whistle blower policy). The training is provided online via the Attinda Academy platform.



Attindas officials also receive training in Attindas anti-bribery policy and the policy aimed at preventing restrictions on competition and the formation of monopolies (antitrust) also through the Attinda Academy platform every year.

Social responsibility

We take social responsibility through our support for local businesses, through various partner organizations, as well as for associations in our area and for people in need, often through donations and volunteer events. Together, we help create good conditions for living and working in the places where we operate. Attindas Giving Program is our way of giving back to charitable causes.

Attends has been collaborating with the aid organization Human Bridge since 2015. To Human Bridge, we donate products that can be safely used despite cosmetic flaws or minor quality defects.

100%

employees trained in code of
conduct



150 ton

Products donated to Human
Bridge

Management

Corporate governance

When it comes to our employees, neighboring businesses and our communities, we strive to be a responsible company that achieves the highest standards.

We value and respect human rights in all aspects of our operations, ensuring that our business practices are ethical and auditable.

We believe in ethical business practices.

We are convinced that the way we conduct our business is as important as the business we conduct. Understanding and applying the ethical standards outlined in our Code of Conduct is one of the foundations of our success as an organization.

In 2021, Attindas approved a new Code of Conduct, aligned with our new corporate identity with our mission, vision and values. Our Code is an important and significant part of Attindas' Compliance program and sets the standard for complying with laws and regulations in all countries where we operate. We expect our employees to always act honestly and maintain the highest standards of ethics and business conduct, consistent with our good reputation as a well-respected company. We expect our employees to behave correctly and speak up if they become aware of any suspected violation of our Code of Conduct.

Because our code is an expression of our core values and a basis for decision-making, each of us has an obligation to read, understand and follow it.

Attindas code of conduct is available on Attindas website: https://attindas.com/media/wysiwyg/corporate/pdf/Attindas_Code_of_Conduct_final.pdf

Compliance Program

We are strongly committed to maintaining the highest level of integrity and ethical conduct. Some of the main features of Attindas Compliance Program include:

- a) Code of Conduct and revised policies (Attindas policy against bribery and corruption, anti-bribery, Attindas policy to prevent restriction of competition and monopolistic practices, antitrust).
- b) Online learning platform, managed by Attindas HR department: Attindas Academy.
- c) Whistleblower Site, with an external provider to ensure confidentiality and independence.
- d) Appointment of Attindas Compliance Officer who is engaged in the implementation, oversight and monitoring of the effectiveness of Attindas Compliance Program. The Compliance Officer has been appointed by Attindas Board of Directors.

We respect human rights

As one of our core values, we strive to respect and promote human rights in our relationships with our employees and our business partners. We also require our business partners to hold themselves to the same standards. Our business operations will not and should not cause or contribute to human rights abuses.

We encourage the raising of suspicions and concerns

Our whistleblowing program is a system for catching warnings at an early stage and thus being able to reduce risks throughout our business. The program is part of the effort to promote high ethical standards to ensure customer and public trust in how we do business. Our whistleblowing program is provided by an external partner to ensure confidentiality and anonymity.

We also encourage our business partners (including customers, suppliers, contractors and anyone who interacts with Attindas for business purposes) to report any reasonable suspicions of a violation of Attindas Code of Conduct, or any other unethical or illegal behavior in connection with a business relationship between a business partner and Attindas.

Our whistleblower site for business partners is located at <https://report.whistleb.com/en/attindasexternal>.

Business Conduct Standards for Suppliers

We are committed to responsible sourcing and ensuring that suppliers conduct their business in a socially responsible manner. Transparency and sustainability are crucial parts of our supply chain. We expect our suppliers to comply with the standards in our code or otherwise act in a manner consistent with our standards.

A detailed supplier assessment and risk analysis is carried out for each supplier, which addresses, among other things, human rights, ethics, sustainability and the working environment. A risk assessment is made based on the BSCI country index and data from the supplier assessment. For suppliers in high-risk countries, an audit according to SMETA or BSCI with an approved result is required. All raw material suppliers meet Attends minimum requirements in CSR, environment and quality. All suppliers from high-risk countries have signed a declaration of compliance with the California transparency in supply chains act.

A SMETA (Sedex Members Ethical Trade Audit) audit was carried out at the company during the year. SMETA is an international standard to ensure that the company meets all aspects of sustainable production and operations across the entire chain from suppliers to end customers. The audit was carried out by UL (www.ul.com), an international 3rd party auditing firm specialized in this field. A SMETA 4-pillar audit includes the following audit areas; working conditions and rights, safety and health, HR/supplier systems, environmental assessment and business ethics. Attends Healthcare AB was approved in all areas during the audit.

Appendix

Risk factors

Risk category	Risk designation	Definition
Information technology	Information system disruption. Cybersecurity	The efficiency of our operations may be negatively affected by interruptions in our IT services.
Steering	Rule violations. Spreading rumors	Failure to comply with applicable laws and regulations could have a material adverse effect on our business, results of operations or financial condition.
Accounting & Reporting	Exchange rate	The company is affected by changes in exchange rates.
Capital structure	Lack of capital	The Company's operations require significant capital, and it may not have sufficient capital assets to cover its entire capital needs.
Tax	Rule changes	The Company's financial results may be affected by changes in local tax laws, as well as by adjustments to our tax assessments or assessments by local auditors or tax authorities.
Dangers	Changes in the geopolitical environment	Conditions in the global political and economic environment, including war, and in the global capital and credit markets, may adversely affect the company's operations, results of operations and financial position.
Market dynamics	Increased competition	The Company faces fierce competition in its markets and a failure to compete effectively could have a material adverse effect on its business and results of operations.
Supply	Increased material and/or energy costs	An increase in the cost of energy and/or raw materials purchased by the company would lead to higher manufacturing costs and thus reduce its margins.
Supply	Production interruption	A major outage at a company's manufacturing facility could prevent it from meeting customer demand, reduce sales and/or negatively impact its results.
Legal	Rule changes	Regulatory changes can affect a company's revenue, either from increased costs (higher regulatory requirements, higher energy prices or higher prices for raw materials) and/or reduced revenue.
Supply	Supply chain disruptions	Disruptions in supply chains, such as strikes, geopolitical or environmental incidents.
People/ Human Resources	Difficulty maintaining skills	If the company fails to retain and develop leaders and key people, it may be unable to fully realize critical organizational strategies and goals.
People / Human Resources	Labor disputes	The company may experience interruptions in operations and/or higher wage costs due to labor disputes or restructuring.
Dangers	Pandemics	Global pandemics can negatively impact the company's operations and sales.