

EUREKA SAFETY

2024 SUSTAINABILITY REPORT



About Y. Berger & Co AB and Eureka Safety

Eureka Safety, the glove division of Y. Berger & Co AB, is a third-generation Swedish family-owned company. We specialize in developing, producing, and distributing advanced safety gloves for demanding industries worldwide under the Eureka Safety brand. Our products are primarily manufactured in our factory in China and distributed from our hubs in Sweden-Landvetter, USA-Cleveland, China-Wuxi, and South Africa-Johannesburg. We aim to enhance hand safety and productivity, creating value for our customers while minimizing environmental impact. Our approach leverages modular and clean tech production, expert sales advice, digital services, and an efficient logistic system.

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Sustainability Strategy

At Y. Berger & Co AB, we recognize the significant impact of economic activities on both people and the planet. We are dedicated to achieving true sustainability by balancing the three pillars: people, planet, and profit. Our goal is to create value while minimizing our negative environmental footprint and maximizing positive external effects. By understanding the connection between quality of life and resource and energy use, we aim to maximize value for each unit consumed.

For the 2024 report, we conducted a preliminary Life Cycle Assessment (LCA) to guide our impact reduction efforts, and better understand the footprint of our products. Y. Berger & Co AB and Eureka Safety are focused on substantive actions rather than superficial measures. We will avoid shortcuts like acquiring green certifications solely for image, launching special green products or segments, uncritically marketing recycled products, or engaging in other symbolic sustainability activities. Instead, we are committed to a gradual and comprehensive adjustment of all our business practices to ensure genuine and lasting sustainability for current and future generations.

Report Scope and Boundaries

This report considers the Eureka division at Y. Berger & Co AB for the period from January 1, 2024, to December 31, 2024. When specified it may also include:

- a) The entire Y. Berger & Co AB in Sweden
- b) Eureka Glove production and Trading in China
- c) Eureka Safety Inc. in the USA
- d) Eureka Safety South Africa



Double Materiality Analysis

Following the EU's Corporate Sustainability Reporting Directive (CSRD) and the concept of double materiality, our analysis considers 2 complementary perspectives:

- **Impact materiality (inside-out):** how Eureka's operations, products, and value chain affect people, society, and the environment.
- **Financial materiality (outside-out):** how sustainability risks and challenges, in turn, affect Eureka's business model and long-term value creation.

REPORTING RELEVANCE DETERMINED BY DOUBLE MATERIALITY (IMPACT VS. FINANCIAL)

		Financial materiality (outside-in)	
		High	Low
Impact materiality (inside-out)	High	To be reported	To be reported
	Low	To be reported	Not relevant

According to the CSRD principle, topics with high significance in either impact or financial perspective are reported.

Impact Materiality (inside-out)

Eureka Safety handles significant volumes of materials and gloves, making environmental aspects a crucial industry challenge. Given that we source the highest quality raw materials from trusted suppliers, the chemical safety risks to employees, end-users, and the environment are estimated to be low.

Resource use is significant, primarily due to the amount of raw materials such as polyester, High-Performance Polyethylene (HPPE), polyamide, and process alcohol. Additionally, electricity consumption in China contributes to a significantly higher carbon footprint compared to Sweden, and we are working diligently to improve our efficiency in this area.

We have achieved good working environment standards at all locations but continue to improve working conditions and ergonomics at our factory. Overtime and night shifts are sometimes required due to operational demands, and it is noted that employees in China often seek more overtime than is ideal.

The safety and productivity of our end-users are our highest priorities, as their numbers exceed those of any other stakeholder group by a factor of more than 1,000. This significant disparity underscores the critical importance of ensuring our gloves are safe and effective for end-users.

Financial Materiality (outside-in)

Y. Berger & Co AB is a mature company in both Sweden and China, with legal and regulatory compliance risks estimated to be low. At the same time, certain sustainability issues can influence our resilience and competitiveness:

- **Energy and carbon:** High electricity use in China increases both costs and exposure to customer expectations on decarbonisation. However, it also creates opportunities to reduce expenses and reinforce trust by improving efficiency and expanding renewable sourcing.
- **Resources:** Reliance on advanced fibres increases our sensitivity to market fluctuations, but also encourages diversification and innovation with recycled or bio-based alternatives.
- **Workforce:** Overtime in China, while sometimes demanded by employees, may affect well-being. Addressing ergonomics and work-life balance can strengthen employee satisfaction and reduce turnover risks.
- **Regulation:** New requirements under CSRD and chemical legislation increase compliance expectations, yet early alignment enhances our credibility.

Stakeholders

The Eureka materiality analysis is based on our in-house procedures and processes, as well as discussions with employees, customers, and other stakeholders.

Our stakeholders include:

- The users of our product
- Distributing customers
- Employees in Sweden, China, South Africa, and the USA
- Suppliers and surrounding communities in Sweden and China
- Government agencies

Engaging with these stakeholders involves several key activities:

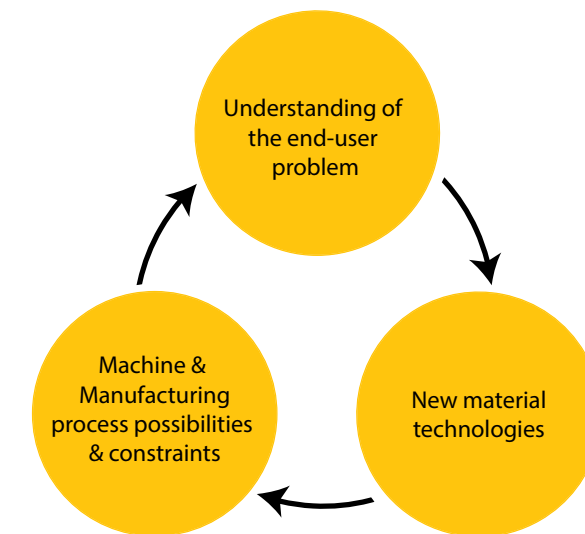
- **End-User Visits:** Understanding the needs and challenges of those who use our products directly.
- **Distributing Customer Visits and Feedback Surveys:** Gathering insights from our distributors and partners to improve our offerings.
- **Employee Evaluations:** Conducting face-to-face meetings with every employee to discuss their experiences and areas for improvement.
- **Suppliers:** Clear contracts, Business Code of Conduct, and face to face meetings.

Key Material Topics and Stakeholder Value

Creating value for all stakeholders is a core focus of Eureka Safety. We strive to enhance the well-being of our team, customers, partners, and end-users by delivering high-quality products and fostering strong relationships. Our efforts include:

- **End-users:** Continuously developing our products to meet and exceed the evolving needs of our end-users, increasing their productivity by improving their hand safety, while reducing environmental impact.
- **Customers:** Providing “train the trainer” physical and digital support to enhance customer operations, with a focus on building long-term relationships.
- **Employees:** Creating employment opportunities with good working conditions where our teams can develop and contribute to our joint growth.
- **Suppliers and Communities:** Upholding our Business Code of Conduct, which emphasizes ethical business behaviour. Our company also participates in various community and research initiatives, and industry associations.
- **Government agencies:** Adhering to all rules and regulations and fostering a high degree of transparency, with certifications such as ISO 9000 (Quality management) in China, BSCI social certification (CSR), and Restricted Substance List compliance.

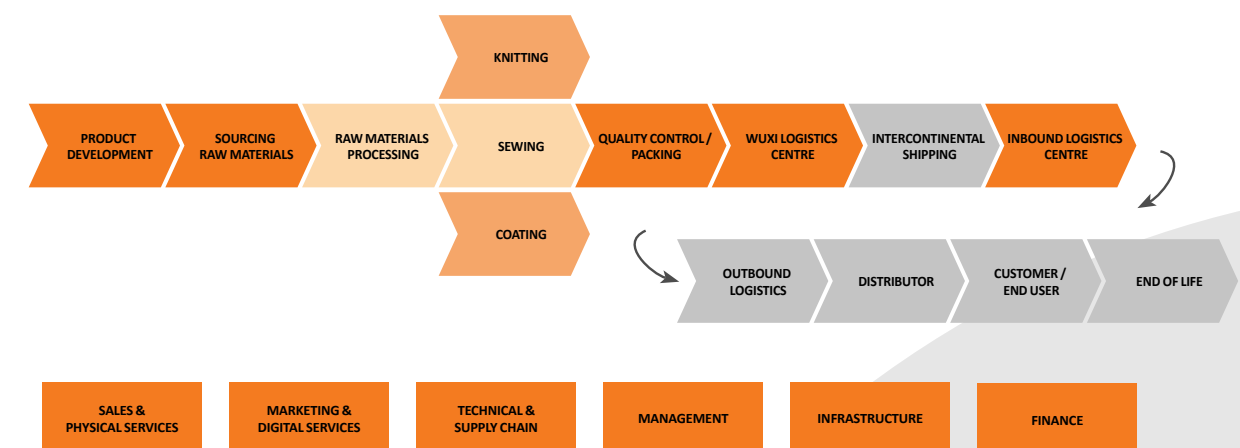
The Eureka Product Development Process



The Eureka Value Chain

The following simplified diagram illustrates the journey from project initiation to product launch and the degree of the company’s involvement in processes.

Orange: full control, **Medium orange:** majority control, **Light orange:** minority control, **Grey:** external processes



Materiality Conclusion

Eureka Safety is dedicated to addressing the most relevant material topics that impact our stakeholders and overall business sustainability. By focusing on stakeholder value, ethical conduct, environmental advocacy, industry partnerships, and government relations, we aim to create a sustainable and responsible business that benefits all parties involved.

Our commitment to continuous improvement and stakeholder engagement ensures that we remain responsive to evolving needs and challenges.

To further strengthen this double materiality analysis in future reports, we will:

- Develop a visual materiality matrix mapping issues by importance to stakeholders and to business.
- Link sustainability topics to financial indicators (e.g., energy costs, material volatility).

People - Social Sustainability

Employee Code of Conduct

At Y. Berger & Co AB, we uphold a rigorous Employee Code of Conduct that reflects our commitment to ethical practices and a supportive work environment. The key components of our code include:

- Employee well-being and benefits: Flexible working hours, fitness allowances, health insurance, EV charging
- Ethical conduct and compliance: Transparency & honesty, representation, company policy
- Work environment and safety: Overtime & compensation policies, vacation rules, fire & first aid policies
- Pensions & insurance: Pension plans, healthcare insurance, workplace injury insurance
- Travel & expenses: Guidelines for cost effective business travel and expense reporting

Business Code of Conduct

Our Business Code of Conduct outlines our requirement for ethical and social standards and practices, as well as a strict Restricted Substance List (RSL) which are essential to maintaining trust and integrity in our operations:

- Anti-corruption: Strict measures to prevent corruption and promote transparency.
- Legal compliance: Ensuring all business activities comply with applicable laws.
- Minimum wage: No employee can be paid below current, legal minimum wage described by local legislation
- Health and safety: Prioritizing the well-being of our employees.
- No child nor forced labour: Upholding human rights and ethical labour practices.
- Fair wages and benefits: Providing competitive and fair compensation.
- Chemical safety, Restricted Substance List: Ensuring the safety and sustainability of our products.

In 2024, 87% of our suppliers (40 out of 46) signed the RSL and adhered to our Business Code of Conduct, demonstrating their commitment to complying with our environmental and ethical standards. This indicator reflects our progress towards a more responsible supply chain, with the goal of achieving 100% signatory status in the coming years.

Employee Benefits at Y. Berger & Co AB

Across all locations, Y. Berger & Co AB is committed to creating a positive, ethical, and supportive workplace for every employee. Together, we prioritize well-being, continuous improvement, and ethical conduct in everything we do.

Benefits for our Headquarters employees (Sweden):

- **Flexible working hours:** enabling employees to manage their time and work schedules effectively.
- **Option to Work from Home (one day per week):** offering flexibility to maintain a work-life balance.
- **Access to an in-house gym:** supporting physical fitness and well-being.
- **Healthcare and pension insurance:** providing comprehensive health coverage and future financial security

Employee support at our production facility (China):

- **Option to work from home (one day per week):** offering flexibility to maintain a work-life balance.
- **Healthcare and pension insurance:** providing comprehensive health coverage and future financial security.
- **Certified by Amfori BSCI:** our facility in China adheres to workplace standards and ethical practices, certified by the Business Social Compliance Initiative (BSCI).
- **ISO 9001 Certification:** our production site is ISO 9001 certified (Quality management systems), reflecting our focus on quality management and improvement.
- **Commitment to employee well-being:** we strive to create a supportive work environment, contributing to employee retention and satisfaction.

Our Unified Commitment:

At Y. Berger & Co AB, we support the physical and psychological well-being of all our employees, whether they are working at our headquarters in Sweden, our production facility in China, or our other locations. Providing a healthy, balanced, and supportive work environment is key to fostering loyalty, reducing turnover, and ensuring our employees thrive.



Producer of an amfori member participating in amfori BSCI. amfori is the leading global business association for open and sustainable trade.
For more information visit www.amfori.org.



Planet - Environmental Sustainability

Life Cycle Assessment - General Overview

(Based on ISO 14040/14044 principles: Environmental management — Life cycle assessment – Modules A1 to A4)

A Life Cycle Assessment helps us understand where the main environmental footprint occurs in the journey of a glove, from raw materials to delivery. Our approach is based on ISO 1404/14044 standards guidelines, and for this report, covers upstream stage A1 to A4.

A1 – Raw Materials Extraction and Production

The production of fibres, coatings and other components represents the largest contributor of a glove's footprint. This stage includes the extraction of raw materials and their transformation into ready-to-use inputs, such as high-performance yarns, reinforcing fibres or coating polymers. Upstream processes like spinning, twisting and dyeing are also part of this step before materials are transported to the factory.

- Environmental profile: often the single largest contributor to the glove's total carbon footprint.
- Key impacts: high energy demand, GHG (Greenhouse Gas) emissions and for some fibres, significant water use.
- Improvement levers: use of recycled or bio-based fibres, dope-dyed yarns that eliminate dyeing after spinning, and responsible sourcing practices.

A2 – Raw Material Transport (Delivery to Factory)

Once produced, raw materials are shipped to our manufacturing facility in China. The climate impact of this stage varies depending on both the transport mode and the efficiency of the loads.

- Environmental profile: strongly influenced by distance, transport type and container management.
- Key impacts: sea freight has the lowest footprint per tonne-kilometre, while air freight is far more carbon-intensive.
- Improvement levers: prioritising sea and rail transport, optimising container loads, and using direct routes to minimise unnecessary mileage.

A3 – Manufacturing and Processing

At the factory, raw materials are transformed into finished gloves through knitting, sewing and coating. Most of these steps are automated and generate little waste, but the coating process remains resource- and chemical-intensive, requiring particular attention. Harmful substances such as DMFa and silicones have already been eliminated, and we continue to refine processes to reduce solvent use and minimise wastewater impacts.

- Environmental profile: relatively efficient overall, though coating is the most impactful stage in terms of chemicals and energy.
- Key impacts: residual chemicals and alcohol from washing and coating can be released in process water; energy demand during coating is also significant.
- Improvement levers: optimisation of alcohol baths to minimise solvent losses, efforts to collect process water and coating residues, and improving efficiency and monitoring of wastewater treatment.

A4 – Distribution to Warehouses (Intercontinental Shipping)

Gloves are packaged appropriately and shipped from our factory in China to regional warehouses in Europe, USA and South Africa. Sea freight is the main transport mode and, despite long distances, has a relatively low impact per unit. Air freight is used only for urgent deliveries, given its much higher greenhouse gas emissions.

- Environmental profile: dominated by sea freight whose keeps the footprint relatively low.
- Key impacts: occasional reliance on air freight can substantially increase emissions; inefficient stock management may also lead to unnecessary transport.
- Improvement levers: prioritising sea freight, reducing emergency air shipments through careful inventory planning, and ensuring efficient packaging to optimise transport loads.

Operations

(Not included in current quantified scope)

Our headquarters and central warehouses also have an environmental footprint. Their main impacts relate to energy use for heating, cooling, lighting and IT systems, as well as business travel and employee commuting. Waste from offices and warehouses is limited and easily managed through proper sorting and recycling.

Once gloves reach regional warehouses, they are transported to distributors and customers, usually by road. Road freight has higher emissions per tonne-kilometre than sea freight, making efficient packing and route optimisation help to limit these impacts. In some cases, CO₂ compensation initiatives may also be suitable methods.

End-of-life

(Not included in current quantified scope)

At the end of its life, gloves have to be disposed. Most sustainable solutions are repair, reuse or materials recycling. When these are not possible, energy recovery through incineration is preferable to landfill, which should only be a last resort.

Understanding the environmental impact of each stage helps us target the most effective improvements, from material choice to manufacturing efficiency and transport optimisation.

The following sections illustrate how the life cycle approach translates into our operations, first by highlighting positive practices (Handprints), then by measuring our carbon Footprints, and finally by applying the LCA framework to 5 glove models.

Profit - Financial Sustainability

Profit is a significant part of sustainability, failure to profit and grow will lead to lower market share and lower investment, worse conditions for employees, and eventually disappearance from the market. Eureka is a technical world leader in a few PPE (Personal Protective Equipment) fields such as Hand Arm Vibration and Arc flash protection but is still a very modest-sized company by international standards. Y. Berger & Co AB has solid finances, a turnover for the year 2024 of 163Mkr. The company is making significant short-term investments in people, equipment, and R&D.



Eureka Handprints

Handprints are the active choices that we make to reduce our negative external effects. The main active decisions taken are listed below.

Raw Material

Choice of materials is one of our most significant levers for reducing environmental impact. At Eureka, we avoid superficial “green” products in our assortment while keeping the remaining articles and operations unchanged.

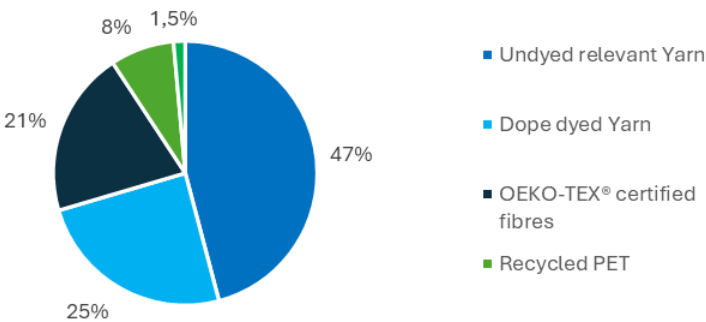
In 2024, our production site in Wuxi maintained a high-share of low-impact fibres and sustainable technologies in its purchases. Relevant undyed yarn represented 47% of the total yarns purchased, lowering water and chemical use by avoiding pigments and dyes. Meanwhile, 25% was produced using dope-dyed technology, significantly reducing the environmental impact at the dyeing stage.

These efforts reflect our broader commitment to sustainable materials and the circular economy across all our activities. We believe that achieving a low environmental impact requires transforming our entire company, not just an isolated product line.

2024 Raw Material Profile

The graph below shows the proportion of our raw materials that deliver a specific environmental benefit.

Environmental mitigation : breakdown by yarn type (%)¹ — Wuxi 2024



Colour coding:

- Blue** – Reduction in chemical impact.
- Green** – Reduction in plastic impact.

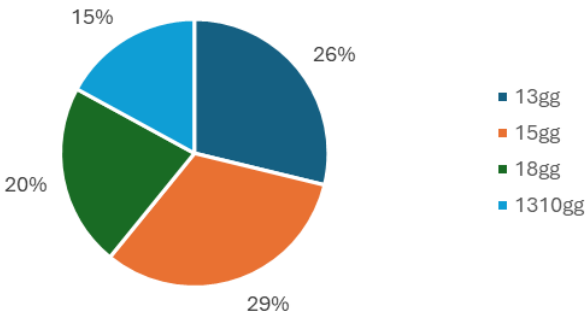
¹Percentages represent the share of each category relative to total yarn purchases at the Wuxi production site in 2024.

Categories:

- Undyed yarn:** Eliminates emissions linked to dyeing by avoiding pigments and chemical dyes.
- Dope dyed yarn:** Integrates dye into the extrusion process, reducing water and energy use versus traditional dyeing.
- OEKO-TEX® certified fibres:** Guarantee of the absence of harmful chemicals in the supply chain (Standard 100-certified).
- Recycled PET (Polyethylene Terephthalate):** Uses post-consumer recycled PET, reducing the demand for virgin plastic.
- Ocean bound recycled PET:** Prevents marine pollution by recycling plastics collected before reaching the ocean.

The following chart shows how production is distributed across knitting gauges.

Material efficiency : breakdown by knitting gauge size (%)² — Wuxi 2024



The gauge (gg): number of needles per inch on a knitting machine.

It determines the fineness of the glove and the amount of material needed to manufacture it.

²Percentages represent the share of each category relative to total pairs produced at the Wuxi production site in 2024.

Categories:

- 13gg:** standard gauge, offering a good balance between comfort, durability, and material consumption.
- 1310gg:** a double-thickness combination, which can lead to higher material consumption.
- 15gg:** thin gauge, which allows for greater dexterity while optimising the amount of material used.
- 18gg:** ultra-fine gauge, requiring much less material per pair produced.

This makes it the most environmentally efficient option, as it reduces the raw material footprint.

Compared to 2023, the distribution of low-impact fibres and technologies in our yarn purchases remained stable, confirming the consistent integration of sustainable materials in our sourcing. Later in the report, the LCA will present our top 5 best-selling glove models, providing an initial detailed view of their environmental footprint and identifying further opportunities for reduction.

At the same time, the pie chart of knitting gauges confirms that double-layer gloves remain a minor segment (15%). Ultra-thin gloves (18 gg), which are the most material-efficient and environmentally favourable, represents 20% of production, while thin gloves (15 gg) account for 29%. Together, these figures highlight the ongoing shift toward finer gauges and more sustainable product design.

Production

- Use of heat pumps and solar generate or save 17% of our electricity needs at our production.
- Process air cleaning equipment installed.
- Office heating integrated to production heating system.
- Appropriate waste collection in place.

Accessories & Packing

In 2024, data on packaging and accessories was collected at our Wuxi production site, covering all units purchased during the year. This year have been marked by the full transition to paper-based adhesive tape, making our packing entirely free of conventional plastic.

Key achievements

- 100% FSC-certified paper and carton for all packaging components.
- Complete phase-out of plastic adhesive tape, replaced by paper-based tape to improve carton recyclability.
- 99% reduction in plastic use compared to 2018.
- Biodegradable pins as the only remaining non-paper element in packaging.
- Compact and pallet-optimised cartons to reduce impact during storage and transportation.

Although our packaging is now almost entirely paper-based, one area for significant improvement remains; the release paper used for logo transfer printing on our gloves.

Logistics

- Intercontinental shipping: our main route is regular 40 ft full containers, door to door, between factory and Sweden HQ warehouse.
- Outbound transport: transport from HQ is CO₂ compensated through UPS compensation plan.



HQ Operations

In an effort to preserve the surrounding environment, green spaces around our HQ have been transformed into a biodiversity hotspot with flower meadows, flowering bush, hardwood forest edge zones, renovated stonewalls, a pond, and partial green roofing.

The HQ building combines several measures contributing to a reduced environmental footprint:

- Heating based on biofuels and heat pumps, reducing reliance on fossil fuels.
- ~40% of the incoming electricity on the site is produced by solar panels.
- EV charging available for employees (0,33 chargers per employee), with all Swedish company cars being fully electric.
- Energy-efficient interior lighting and exterior lighting that minimizes light pollution.
- Recycling procedures in place for office and operational waste.
- State-of-the-art video conferencing facilities, limiting unnecessary business travel.

2024 Energy balance ¹	Production	Consumption
	24 800 kWh	42 743 kWh

¹The 2024 Energy balance doesn’t take into account solar production in the incoming flows.

According to the latest energy declaration (Boverket report), the HQ achieves a Primary Energy Efficiency (BBR 29) of 36 kWh/m² per year, and is therefore classified as a Class B building until 2034. This reflects the good energy performance of the building, which can still be improved by optimising the heating system (electricity and biomass).

Eureka Footprints

Footprints are the external effects that we leave behind. These can be measured in many ways. In this report, we focus on greenhouse gas (GHG) emissions, calculating according to the Green House Gas Protocol. We also estimate the energy embedded in our products through a Life Cycle Assessment, while other sustainability metrics are currently addressed qualitatively.

Scope 1,2, and 3 are documented to the extent that data is available, and will be gradually expanded to ensure the full coverage (in line with CSRD).

Scope 1 – Direct GHG Emissions

Following the GHG Protocol, Scope 1 covers direct GHG emissions from sources owned or controlled by the Y. Berger & Co. AB. These mainly include company vehicles and on-site fossil fuel combustion for heating.

Company cars

- Sweden (HQ): the vehicle fleet for the national force is fully electric, eliminating fossil fuel use in Scope 1. Associated emissions from recharging are reported under Scope 3 (Employee commuting).
- China (production site): a fossil fuel company vehicle is operated, but fuel consumption data were not available for 2024.
- USA and South Africa (office and warehouse): No company vehicles are owned or operated.

On-site combustion

- Sweden (HQ): heating relies primarily on biofuels (1.2 t of firewood and 1.3 t pellets in 2024), complemented by heat pumps and solar panels. Fossil Scope 1 emissions are therefore zero. Biogenic CO₂ is reported separately.
- China (production site): no stationary combustion equipment is in operation.
- USA (office and warehouse): the facility is heated with natural gas. Utility bills confirm a consumption of 168 MCF (thousand cubic feet) in 2024, corresponding to 9.2 tCO₂e of direct total emissions.
- South-Africa (office and warehouse): no data was collected, but emissions are considered negligible at the time of this report.

Total Scope 1 – 2024: ~9.2 tCO₂e (fossil emissions).
Biogenic CO₂ from HQ biofuels is reported separately.

Emissions are calculated from supplier invoices and meter readings (gas, biomass), applying standard emission factors (e.g., US EPA emission factor for natural gas: 53.06 kgCO₂/MMBtu). Non-CO₂ gases (CH₄, N₂O) are negligible compared with CO₂.

Scope 1 emissions are dominated by U.S. natural gas consumption. Future improvements will focus on collecting missing vehicle fuel data in China, confirming energy use in South Africa, and quantifying biogenic emissions at HQ to enhance transparency. In the future, improved vehicle data collection would also allow calculation of efficiency indicators (energy per km and gCO₂e per km) to better monitor progress.



Scope 2 – Indirect GHG Emissions

Scope 2 emissions are calculated in accordance with GHG Protocol, for electricity purchased and consumed by the Group's sites in 2024 (January-December), using the location-based (LB) method with national or regional grid emission factors.

On-site solar production is excluded (reported under Handprints) and EV charging at HQ Sweden is excluded (reported under Scope 3.7). The market-based method (MB) could not be applied in 2024 due to lack of supplier-specific emission factors, but will be integrated in 2025.

For HQ – Sweden, electricity imported from the grid is estimated based on the site's annual energy balance (incoming flow minus outgoing flow).

For Wuxi – China, electricity consumption is monitored internally, covering both public grid supply and landlord-provided electricity.

For Cleveland – USA, electricity consumption data is based on supplier invoices.

For Johannesburg – South Africa, electricity consumption data was not available for 2024; emissions are therefore not included at this stage.

2024 Results – Scope 2 by site

Site	Electricity purchased (MWh)	Emission factor LB (kgCO ₂ e/kWh)	Scope 2 emissions LB (tCO ₂ e)
HQ – Sweden	42.7	0.018 ¹	0.8
Wuxi – China	727.2	0.6205 ²	451.2
Cleveland - USA	10.3	0.350 ³	3.6
Total	780	-	456

Sites for which data are not yet available are transparently disclosed and will be included in future reporting.

¹Sweden: 0.018 kg CO₂e/kWh (ENTSO-E data 2023 – accessed via Nowtricity).

²China: 0.6205 kg CO₂e/kWh (Ministry of Ecology and Environment – National Carbon Emission Factors for Power Grid 2023, national average).

³USA: 0.350 kg CO₂e/kWh (U.S. EPA, eGRID2023, RFC East subregion covering Ohio).

To complement absolute Scope 2 results, energy indicators were calculated per the net usable area:

- Consolidated intensity (2024): 197 kWh/m² and 115 kgCO₂e/m²
- HQ Sweden: 27 kWh/m² and 0.5 kgCO₂e/m²
- Wuxi China: 303 kWh/m²* and 188 kgCO₂e/m²
- Cleveland USA: 34 kWh/m² and 13 kgCO₂e/m²

*High value as it incorporates energy usage linked to the production site's activity.

These indicators constitute a primary benchmark for energy and climate performance as they will allow for year-to-year comparisons.

The 2024 Scope 2 results highlight a strong contrast between sites, mainly due to differences in local electricity mixes. Sweden HQ maintained a very low carbon footprint thanks to the hydro- and nuclear-based national grid. The Wuxi production site in China accounted for the majority of Scope 2 emissions, linked to the acquisition of a new production line, combined with the high carbon intensity of the Chinese grid. The U.S. warehouse showed a relatively small contribution, consistent with its lower electricity use and the intermediate carbon intensity of the regional grid.

In 2025, priority actions will focus on:

- Collecting electricity consumption for the Johannesburg office (South Africa),
- Studying the provincial emission factor for Jiangsu (China) to refine calculations,
- Integrating a market-based (MB) calculation alongside the LB method.

Scope 3 – Others Indirect GHG emissions

Scope 3 includes other indirect GHG emissions occurring in the value chain. In 2024, these emissions were partially reported, limited to categories 6 (Business travel) and 7 (Employee commuting) for which reliable data was available.

Calculations were performed in line with GHG Protocol, using either the fuel-based method (electricity consumption of EV charging) or the distance-based method (miles travelled in personal vehicles).

2024 Results – Scope 3 (selected categories)

Category	Site	Method	Emissions (tCO ₂ e)
Cat. 6 Business travel	USA ¹	Distance-based	12.1
Cat. 7 Employee commuting	USA	Distance-based	2.5
Cat. 7 Employee commuting	Sweden ²	Fuel-based	0.2

Total Scope 3 – 2024: ~15 tCO₂e (categories 6 & 7).

¹USA: Business travel & commuting calculated with U.S. EPA average passenger vehicle factor (0.404 kg CO₂e/mile, EPA 2023).

²Sweden: EV charging calculated with Swedish LB grid factor (0.018 kg CO₂e/kWh, ENTSO-E data 2023).

Scope reporting currently covers only few categories. Work is ongoing to extend calculation and reporting to additional categories and all Group site. The LCA of 5 best-selling products, given below, will also help us to identify the categories where data collection needs to be further strengthened.

Transportation

- Outbound freight: all transport from Sweden HQ warehouse is CO₂ compensated through our transport partners.
- Inbound freight: the total air freight during 2024 was approx. 0,34% of total turnover.

Life Cycle Assessment – Eureka’s Bestsellers

To move beyond previous reporting and get closer to product reality, we conducted an LCA for 5 of our bestsellers in the following categories:

- Winter: 1310-2DSN
- Cut resistance: 13-4GNI (General Series) and 18-3CSC (Cool Series)
- Arc flash: 13-4HFR-AF17
- Assembly: 15-1ANI

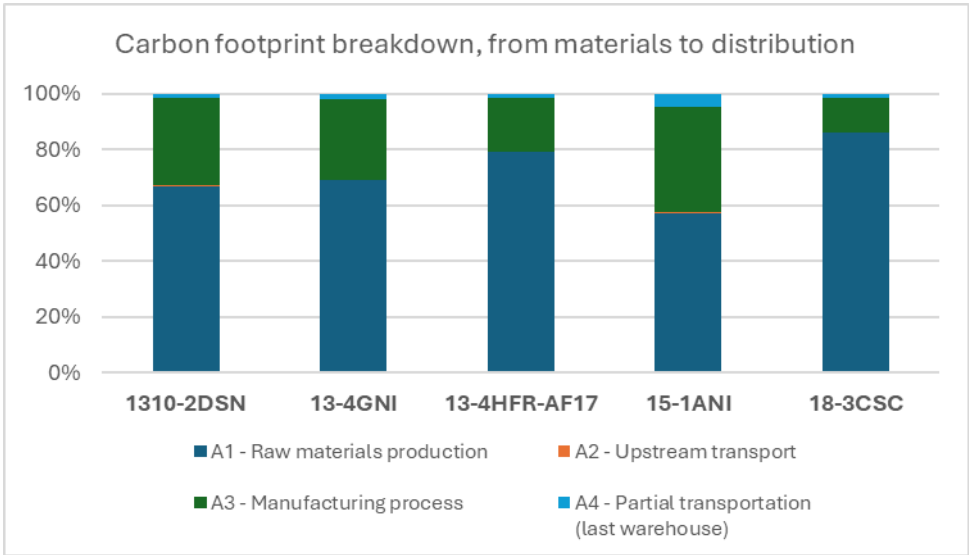
These studies were realised on the basis of ISO 1404/14044 framework and apply the life cycle stages A1 to A4 (raw materials, transport to factory, manufacturing, and distribution) as introduced above. The functional unit is one pair of gloves.

STAGE BOUNDARIES CONSIDERED IN THE GLOVE LCA



The objective is to quantify the GHG emissions at each stage, identify the main high-emission sources and highlight where our actions can have the greatest impact. These assessments currently cover an extended cradle-to-gate scope, from yarn production to the company’s final warehouse.

In line with upcoming CSRD requirements, they also represent a first step toward collecting supplier-specific data and developing Environmental Product Declarations (EPDs).



The percentages indicate the share of each stage in the total emissions of the glove’s life cycle. Module B (product use) and module C (end-of-life) are excluded. Data sources include official open databases, scientific literature, and transport emissions reports. Conservative assumptions were applied when product-specific data were not available.

Greenhouse gas emissions	1310-2DSN	13-4GNI	13-4HFR-AF17	15-1ANI	18-3CSC	
Life cycle product emissions	0.86	0.54	0.75	0.24	0.70	kg CO ₂ e
Primary energy consumption ¹	25	8	60	6	11	MJ ²

¹This indicator is limited to production stages (A1–A3) in order to reflect only the intrinsic energy of material processing (A2–A4 excluded).
²Megajoule.

This figure shows the relative contribution of each life cycle stage to the total greenhouse gas emissions of one pair of gloves. Results are expressed both as percentages of the total footprint (bar chart) and as absolute values (kg CO₂e per pair and MJ, table above).

Across all models, LCA shows that raw materials (A1) are by far the main impact factor, accounting for between 60 and 85% of the carbon footprint. Manufacturing (A3), particularly the coating stage and related consumables, is the second most important factor, while transport remains limited thanks to our use of sea freight.

When comparing models, the differences mainly reflect the choice of materials; gloves made with high-performance fibres such as HPPE or with thicker coatings have a greater impact, while lighter or simpler gloves have a lower overall footprint.

KEY LEARNINGS

- RAW MATERIALS DOMINATE (AVERAGE 73%)
- TRANSPORT MINOR (<10%)
- DOPE-DYED YARNS REDUCE EMISSIONS BY ~30%

One of the main advantages of these 5 bestsellers is the use of dope-dyed yarns, which avoid conventional wet dyeing. Our calculations show that if standard dyeing had been used instead, the total footprint of modules A1 – A3 would have been on average 30% higher. This confirms the value of design choices that combine durability with reduced climate and water impacts.

These results guide our next LCA steps:

Expanding supplier-specific data collection, extending the scope to Modules B and C, and preparing Environmental Product Declarations (EPDs).

Chemical Footprint

At Eureka Safety, we prioritize the health of our environment by strictly adhering to our Restricted Substance List (RSL). Our RSL is regularly updated in accordance with international guidelines and is the foundation of a good chemical system.

Our approach focuses on eliminating hazardous substances, reducing chemical losses in production, and improving monitoring through internal testing capabilities and data collection.

Our commitment to reducing toxic chemicals is evident in our factory and products, which are free from:

- **Dimethylformamide (DMFa):** A solvent known for its potential health risks, which we have eliminated from our processes.
- **Per - and polyfluoroalkyl substances (PFASs):** A group of man-made chemicals that persist in the environment and human body, often referred to as “forever chemicals.” We ensure these substances are absent in our products.
- **Silicones:** While commonly used for their versatility, we have opted to exclude silicones to further reduce environmental impact.

It is also reflected in the following initiatives:

- **Improved process efficiency:** reduction in alcohol bath losses during the coating stage, minimizing both consumption and hazardous waste generation.
- **Supplier engagement:** Close collaboration with the finest suppliers to substitute hazardous inputs and upholding the highest standards of safety and sustainability.

Through these measures, Eureka Safety demonstrates a deep commitment to reducing the presence of toxic chemicals, ensuring responsible waste management, and reinforcing its long-term mission to sustainability, going beyond regulatory requirements for a safer and healthier planet.

Conclusions

At Y. Berger & Co AB, addressing the planet aspect of sustainability remains a significant challenge. A major focus is on Scope 3 emissions, which pertain to the raw materials and processes used by our suppliers.

Our dedication to sustainability is reflected in our continuous efforts to improve energy efficiency, reduce toxic chemicals, and implement responsible waste management practices. By adhering to stringent standards and engaging with stakeholders, we strive to create a positive impact on the environment, customers, and our end users. We recognize that sustainability is a journey, and we remain committed to making meaningful advancements that contribute to a healthier planet for future generations.

Looking ahead, we plan to further reduce the amount of alcohol in our processes, expanding the share of lightweight glove styles, and deepen our understanding of LCA to develop in-house EPDs. Additionally, we aim to finalise management system at our HQ in line with ISO 9001.

Through these initiatives, Y. Berger & Co AB is dedicated to fostering a sustainable and responsible business that benefits all stakeholders and contributes to the global effort to protect and preserve our environment.

2024 Status

In 2024, significant progress was made on several of our sustainability commitments. At the Wuxi factory, a new production line has been installed, while at our HQ, we have successfully invested in a grid-supporting lithium-ion battery.

Our climate work has also progressed, with an initial analysis of Scope 3 GHG emissions carried out for categories 6 and 7. The environmental impact of Scope 3 has also been highlighted and better understood thanks to the launch of 5 LCAs. These studies mark an important step forward, and the ambition for the coming years is to move from generic data to primary data collection directly from suppliers, particularly for purchased goods and services.

At the same time, the transparency of this report has been enhanced by creating a glossary and ensuring that more of the data presented refers back to individual sites. Our Restricted Substances List (RSL) was updated and tightened, reflecting recent regulatory developments, and the verification of our Business Code of Conduct was further reinforced.

Other initiatives were started but remain ongoing. LCAs were initiated admitting that the database must be strengthened and the scope extended beyond Module A, which will also highlight new challenges related to product use and end-of-life.

Not all objectives were reached in 2024. The awareness update of the Employee Code of Conduct across all sites was not updated during the year, and the proportion of dope-dyed raw materials remained unchanged, with no significant progress beyond the previous year's baseline.

Plan, Looking Forward

- Continue to reduce the amount of alcohol used in our processes
- Increase the quantity of lightweight glove models
- Finalise inhouse management system at the HQ in Sweden, in accordance with ISO 9001
- Not renew BSCI certification at Wuxi factory to focus on an integrated management system which, in our case, will surpasses the stringency of BSCI
- Stop GHG pre-compensation from outgoing freight and focus instead efforts to clean-up nature
- Improving our digital services
- Write inhouse EPDs for our top 10 products



Glossary

- B** **Biodegradable:** A product is considered biodegradable if it breaks down naturally into non-toxic components through the action of microorganisms, under certain environmental conditions.
- Biodiversity:** The diversity of life on Earth, within ecosystems, species and genes, and the interactions between these levels of organisation.
- Biofuel:** A renewable fuel derived from biological materials such as plants or animal waste. Biofuels are considered an alternative to fossil fuels because their raw materials, known as biomass, can be replenished naturally.
- Biogenic CO₂:** Carbon dioxide released during the combustion or decomposition of biomass (wood, pellets, crops). Biogenic CO₂ molecules have the same effect on the greenhouse effect, but unlike fossil fuels, biomass can be renewed on a human scale.
- C** **Carbon Footprint:** The total amount of greenhouse gas emissions (expressed in CO₂ equivalents, kg CO₂e) directly and indirectly caused by an activity, product or organisation. It includes emissions of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and other greenhouse gases.
- Cradle-to-gate:** A life cycle assessment boundary covering all processes from raw material extraction (“cradle”) up to the departure from the factory or warehouse (“gate”), excluding the use and end-of-life phases.
- CSRD (Corporate Sustainability Reporting Directive):** An EU directive requiring companies to disclose detailed and reliable information on their environmental, social and governance (ESG) impacts, standardising sustainability reporting.
- Conventional dyeing:** A traditional dyeing process applied after yarn spinning, usually at high temperature with significant energy and water consumption. It contrasts with dope-dyed yarns, which integrate pigments during spinning.
- D** **Dope dyed materials:** Textiles in which pigments are added directly during polymer spinning, producing colourfast fibres while avoiding water and energy-intensive wet dyeing processes.
- E** **Ecosystem:** A dynamic complex of plant, animal and micro-organism communities and their non-living environment interacting as a functional unit.
- EPD (Environmental Product Declaration):** A third-party verified declaration, based on an LCA, that quantifies the environmental impacts of a product in a standardised and comparable way.
- End-of-life (Module C):** Final stage of a product’s life cycle, covering collection, transport, recycling, energy recovery, or disposal of the product once it is no longer used.
- F** **Fossil fuels:** Non-renewable energy sources (coal, oil, natural gas) formed over millions of years from the remains of plants and animals. Their combustion releases significant amounts of CO₂ and other greenhouse gases.
- G** **GHG Protocol (Scope 1,2,3):** The most widely used international accounting tool for greenhouse gas emissions across all sectors.
- Scope 1: Direct emissions from sources owned or controlled by the organisation (company vehicles, fuel combustion).
 - Scope 2: Indirect emissions from purchased energy, heating, or cooling.
 - Scope 3: All other indirect emissions occurring in the value chain (business travel, product use, end-of-life, supplier emissions).

- L** **Life Cycle Assessment (LCA):** Standardised method (ISO 14040/44) to evaluate the environmental impacts of a product, service or system throughout its life cycle, from raw materials extraction to end-of-life.
- Modules A1–A4: Segmentation used in LCAs to structure environmental reporting.
- A1 = raw material extraction and processing,
 - A2 = transport to the manufacturing site,
 - A3 = manufacturing and processing,
 - A4 = distribution to warehouses.
- P** **PFAS (Per- and polyfluoroalkyl):** A group of over 9,000 highly toxic manmade chemicals, widely used for their water and oil repellence but persistent in the environment and human body, often referred as “forever chemicals”.
- Primary energy:** Total amount of energy extracted from natural resources (fossil, nuclear or renewable) before any transformation or distribution. It includes the energy contained in raw materials and losses associated with their conversion (expressed in megajoules MJ).
- R** **RSL (Restricted Substance List):** An inventory of chemical substances that are banned or restricted in products due to potential harm to human health or the environment. It sets maximum allowable limits to ensure safety and compliance.



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