Sustainability declaration

SIS/TS 2:2025, Corporate social responsibility of organisations - Maximising the contribution to sustainable development – Sustainability declaration

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This sustainability report follows the ISO 26000:2025 standard and provides guidance for organisations to work on Corporate Social Responsibility (CSR) in order to maximise their contribution to sustainable development.

An important component of this work is credible communication of CSR with the stakeholders. SIS/TS 2:2025, Corporate social responsibility of organisations - Maximising the contribution to sustainable development – Sustainability declaration specifies open corporate social responsibility questions that an organisation answers and makes publicly available.

The requirements and questions in this sustainability declaration have been designed so that an organization using the document demonstrates that it has used the guidelines in SS-EN ISO 26000:2025. It has been designed to strengthen organization's social responsibility, prioritise the core subjects in SS-EN ISO 26000:2025, maximize its contribution to the Sustainable Development Goals and describe the process.

This document is written so that its verification programme meets the requirements of SS-EN ISO/IEC 17029. Verify Agency has been accredited by SWEDAC, Sweden's national accreditation body, to conduct the verification of this sustainability declaration.

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5.1 Organization's assumptions and strategy

Organization's assumptions and strategy

The answers to the questions in this area should highlight the organization's fundamental assumptions, business model, actions, and materiality assessment in order to provide the reader with a good understanding of the starting point for the declaring organization's sustainability work.

Question 1

What is the main purpose of this sustainability declaration? Several purposes can be stated. Voluntary commitments in relation to legislation can be mentioned.

The main purpose of this sustainability declaration is to:

1. Ensure that the organization complies with applicable laws and regulations.
2. Promote social responsibility and sustainability efforts within the organization.
3. Minimize the overall ecological footprint and uphold social and ethical aspects.
4. Communicate the organization's sustainability efforts and commitment to the global goals for sustainable development.
5. Strengthen relationships with stakeholders through transparency and accountability.

Documents:
Business Plan 2025-2026 - Contains overarching and strategic operational documents, including goals and strategies for sustainability.
Quality Policy and Environmental Policy - These documents outline our commitments and strategies to ensure quality and environmental responsibility in our operations.
Not attached: In addition to these documents, we work with SamCerts Law Web, thereby keeping ourselves updated on all legal changes affecting our operations.

Through these measures, we strive not only to meet legal requirements but also to actively contribute to a more sustainable future.

Question 2

If the organization, according to legal requirements or voluntarily, makes a commitment to use this sustainability declaration in order to meet specific applicable requirements under the law, what level of applicable requirements does the organization intend to comply with?

BHS Logistics AB uses the sustainability declaration as a tool to ensure compliance with both legal requirements and voluntary commitments. By integrating sustainability principles into our operations, we can:

1. **Identify and analyze applicable laws and regulations**: We conduct regular reviews of current legislation in areas such as environmental law, labor rights, and human rights to ensure that we are aware of and comply with all relevant requirements. We use SamCerts Lagwebb for this purpose. In the future, we plan to follow the CSRD regulations - in the first years through our Danish parent company.

2. **Develop and implement internal guidelines**: We strive to create internal policies and guidelines that support our commitments in the sustainability declaration, which includes training staff and communicating our goals and strategies.

3. **Measure and report progress**: We plan to set measurable goals and indicators to track our performance in sustainability and social responsibility. This includes reporting our emissions and other relevant data to stakeholders.

4. **Engage stakeholders**: We involve our stakeholders, including customers and suppliers, in dialogues about sustainability and work together to find solutions that reduce our collective environmental impact.

5. **Continuous improvement**: We regularly evaluate and revise our processes and commitments to ensure that we are continuously improving our sustainability performance and adapting to new requirements and expectations.

Through these measures, we aim not only to meet minimum requirements but also to exceed them, contributing to a more sustainable and responsible operation.

Question 3

Which parts of the organization, organizational units, or groups of people are covered by the self-declaration? Why have any limitations been made?

The asset declaration includes the two Swedish offices in Gothenburg and Malmö. Our owners' office in Denmark or the office in Madrid are not included in the asset declaration as they are separate companies. This delimitation has been made to ensure that the specific sustainability measures and guidelines implemented are relevant and effective for the entities covered by the asset declaration.

Question 4

What is the organization's business or operational model and its areas of activity (processes)? What is the size, number of employees, and geographical location of the organization?

BHS Logistics AB is a Swedish freight forwarding company that offers transportation, distribution, forwarding, and logistics solutions within road, sea, and air traffic as well as intermodal transport. The company currently has 32 employees and has two offices in Sweden, located in Gothenburg and Malmö. Since 2024, we have been owned by the Danish BHS Logistics, which has its own terminals, vehicles, and offices in three locations in Denmark. The parent company has a strong focus on "pharma" - the pharmaceutical industry, while we, the Swedish company, have so far concentrated on long-distance road transport between the Nordic countries and Southern Europe. Our business model focuses on creating long-term relationships with customers and suppliers, where we offer flexible and professional transport solutions tailored to the needs of our clients. We strive to maintain high quality and environmental awareness in all our services.

We are certified according to ISO 9001:2015 and ISO 14001:2015, which ensures quality and environmental management in our processes. Additionally, we are the first freight forwarder in Sweden to be verified according to ISO 26000, which provides us with an important overview of our sustainability efforts and connects it to the UN's global goals for sustainable development.

We actively work to reduce our climate impact, particularly by influencing our suppliers to transition to fossil-free transport. We have also implemented a Code of Conduct that provides clear ethical guidelines for our employees and partners. Our fixed carriers are required to be aware of and accept this CoC.

In addition to these certifications and guidelines, we collaborate with various stakeholders and organizations to promote sustainability in our community, including initiatives that support young and vulnerable groups. We strive to create fair conditions for everyone in our operations and continuously work to improve our sustainability goals.

Question 5

What certifications, tools, or guidelines that support work with social responsibility and sustainable development does the organization use?

We are certified according to ISO 9001:2015 and ISO 14001:2015, which ensures quality and environmental management in our processes.

In addition to these certifications, we apply guidelines from ISO 26000, which helps us integrate social responsibility into our operations and improve relationships with our stakeholders. We also actively work on sustainability initiatives, including collaboration with suppliers to reduce carbon emissions and promote the use of renewable fuels. Through our Code of Conduct, we ensure that our ethical guidelines are followed by all employees and partners.

We have joined Fossil Free Sweden's climate pledges, a business network via the West Swedish Chamber of Commerce, among other purposes to transition to fossil-free domestic transport by 2030.

At the request of our customers, we have started working with more sustainability systems/tools in the last 1-2 years, such as EvoVadis, Worldfavor, and LiveSource. We also follow guidelines from several major customers, such as Volvo, and report the impact of transport according to their requests. Furthermore, we continuously respond to Code of Conduct and Compliance forms from our customers. Several of our strategic customers indicate in our customer survey that our sustainability efforts are crucial for their choice of suppliers.

The parent company has deep expertise in medical transport, and our freight forwarders are continuously trained in ADR, customs handling, etc. Together with the Customs Authority, we strive to stay updated on smuggling attempts and how to combat them.

We participate in various collaborations and partnerships in the sustainability field, including initiatives aimed at supporting local communities and protecting vulnerable groups. One example is an initiative via the West Swedish Chamber of Commerce aimed at supporting young people in vulnerable areas so that they have the opportunity to have breakfast at school, participate in various leisure activities, and have adults to talk to. These efforts are part of our commitment to contribute to sustainable development and meet the global sustainability goals.

In the past two years, we have chosen to voluntarily contribute to reducing emissions from fossil fuels by introducing RME (biodiesel) in collaboration with Energifabriken AB. Since our long road transports between the Nordic countries and Southern Europe cannot be completely fossil-free, we choose to reduce the impact in this way - in our value chain. In 2024, we thereby reduced CO2 emissions by 484,445 kilograms (see Environmental Diploma 2024).

Question 6

What does the organization's value chain look like forward and backward, including markets and customer groups, supplier chain with geographical distribution and number of levels of subcontractors?

BHS Logistics AB's value chain includes several important processes that extend forward and backward in the business:

Customer Inquiry & Quotation

Transport Planning: We strive to consolidate as much as possible to optimize and streamline transportation.

Transport Management & Coordination: We plan, book, and follow up on transports via external providers, which includes a careful selection process of suppliers to ensure quality and sustainability. We monitor loading, driving through various countries, status updates to the customer, unloading, and delivery verification. We ensure that transports are carried out according to agreed terms.

Invoicing & Follow-up: After delivery, we issue invoices and follow up on the payment process to ensure that all transactions are handled correctly.

Document Management & Customs Clearance: We handle all necessary documentation and customs formalities to ensure smooth cross-border transport.

CUSTOMERS and SUPPLIERS:

Markets and Customer Groups: BHS Logistics AB focuses on international transport, where 90% of our transports occur within the EU. Our customer groups include both large Swedish companies such as Volvo and Nouryon, as well as small and medium-sized enterprises. We offer various transport solutions depending on the customer's needs.

Supplier Chain: We work with a network of reliable suppliers and subcontractors, where 80-90% of transports are carried out through direct contact with carriers. Our supplier chain includes several levels of subcontractors, allowing us to adapt to different market needs and ensure high quality in our services.

Question 7

In what way does the organization align its work according to the seven principles of SS-EN ISO 26000:2021? The principles are accountability, transparency, ethical behavior, respect for stakeholder interests, respect for the rule of law, respect for international norms of behavior, and respect for human rights.

BHS Logistics AB ensures its operations according to the seven principles of SS-EN ISO 26000:2021 through the following measures:

1. **Accountability**: We take responsibility for our transports and ensure that all suppliers meet minimum requirements and laws. We conduct supplier surveys and actively work to reduce our environmental impact by ensuring that more environmentally friendly fuels and modern technology are used.

2. **Transparency**: We communicate openly about our sustainability efforts, including our impact on the environment and our social responsibilities. This is primarily done in customer interactions.

3. **Ethical behavior**: We prioritize ethical behavior in all our business relationships and do not engage in business with companies that do not respect human rights. We have a code of conduct that all employees and permanent suppliers are expected to follow.

4. **Respect for stakeholder interests**: We involve our stakeholders in our sustainability work through surveys and personal contacts, and take their views and needs into account.

5. **Respect for the rule of law**: We comply with all applicable laws and regulations in the countries where we operate and actively work to ensure that our business practices align with the principles of the rule of law.

6. **Respect for international conduct norms**: We strive to adhere to international norms and standards in sustainability and business ethics.

7. **Respect for human rights**: We aim to ensure that all our employees and suppliers respect human rights. We provide a safe working environment and good working conditions for all employees. Additionally, we offer drivers who make our long trips access to toilet, shower, and washing facilities at the Gothenburg office. Furthermore, they have relaxation rooms and access to our kitchen. During evenings and nights, a gate is locked, so their vehicles are securely parked outside.

Through these measures, we actively work to integrate the seven principles into our operations and ensure sustainable and responsible business practices.

Question 8

Which stakeholders for social, economic, and environmental sustainability has the organization identified?

BHS Logistics AB has identified several stakeholders for social, economic, and environmental sustainability, which can be categorized as follows:

Social sustainability:
1. **Employees** - whose working conditions and well-being are central to the company's social responsibility.
2. **Customers** - who demand sustainable transport solutions and have requirements for social responsibility.
3. **Suppliers** - who are important for ensuring ethical business practices and social responsibility throughout the value chain.
4. **Authorities** - who impose requirements for compliance with laws and regulations regarding social sustainability.
5. **Media and social media** - which influence how the company's social responsibility is perceived by the public.

Economic sustainability:
1. **Owners** - who have an interest in the company's long-term profitability and sustainability.
2. **Banks** - which can affect the company's financial resources and investments in sustainability initiatives.
3. **Competitors** - whose sustainability strategies can influence market dynamics and economic conditions.
4. **Insurance companies** - which may have an interest in the company's risk management and financial stability.

Environmental sustainability:
1. **Authorities** - which impose requirements for environmental performance and compliance with environmental laws.
2. **Suppliers** - who contribute to reducing environmental impact through sustainable practices.
3. **Customers** - who demand environmentally friendly transport solutions and have requirements for environmental performance.
4. **NSAB/CMR convention** - which provides guidelines for sustainable transport methods.

By collaborating with these stakeholders, BHS Logistics AB aims to minimize its ecological footprint and ensure that social and ethical aspects are upheld at all levels of the business.

Question 9

Of the identified stakeholders, which stakeholders have been assessed as prioritized and how has this process been carried out? In which forum have decisions been made? What consideration is given to the stakeholder groups that may have difficulty being heard and therefore may need to be included in special consideration?

The prioritized stakeholders were identified through a stakeholder analysis where we placed them in a stakeholder matrix. The stakeholders assessed to have the highest influence and interest, such as owners, employees, customers, and suppliers, were classified as "key players." Decisions regarding the priorities were made in conjunction with the business plan, taking into account respect for the stakeholders' interests according to SS-EN ISO 26000:2021, 5.3.2.

We strive to ensure that even the stakeholder groups that may have difficulty making their voices heard are included in the sustainability work. For example, we actively work to empower children and young people in vulnerable areas through our collaboration with the West Swedish Chamber of Commerce. We contribute to organizations such as Zero Tolerance for Bullying and Faktum. Additionally, we have committed to reducing environmental impact from road traffic by investing in biodiesel, which helps to reduce emissions from our transport.

In our collaboration with our landlord, we have also changed our approach from "demanding" to inspiring and "helping" them with sustainability issues. We ask questions about their sustainability efforts, such as the use of solar panels and green energy, to increase their engagement. This work takes place in various forums, including internal meetings and discussions with stakeholders, to ensure that all voices are heard and that we can adapt our strategies to meet their needs. We have also begun to see "nature" as a stakeholder without a voice, reflecting our commitment to include all relevant perspectives in our sustainability work.

Question 10

Must be answered every year

Which sub-areas, see Appendix B, based on the main areas of business management, human rights, working conditions, environment, good business practices, consumer issues, community engagement, and development, are deemed to be of crucial importance to the organization and therefore have been prioritized, and why.

All main areas have been assessed as relevant to BHS Logistics AB's social responsibility and sustainability efforts. Through a careful assessment of relevance, significance, influence, and risk analysis, we have identified that we should focus on the following main and sub-areas:

1. **Working Conditions** (6.4.3, 6.4.4, 6.4.5, 6.4.6, 6.4.7)
2. **Environment** (6.5.3, 6.5.4, 6.5.5)
3. **Good Business Practices** (6.6.3, 6.6.4, 6.6.6)
4. **Community Engagement and Development** (6.8.3, 6.8.8, 6.8.9)

These areas have been selected based on their relevance to our activities and our ability to influence them within our sphere of influence. We have also conducted a maximization analysis (appendix), where we visualize which sub-goals are considered to be of the highest relevance and significance.

In 2025, we marked and removed a number of previous goals that have now been achieved. In the case of "community engagement," we have chosen to continue on the established path and support the organizations we previously selected, especially among young (and) vulnerable individuals. Regarding the area of "Environment," we continue to reduce the impact of the emissions we cause, both by compensating through the purchase of investments in biodiesel and by influencing our suppliers to switch to fossil-free transport, for example, in contracts. To achieve a higher degree of "Good Business Practices," we have implemented written agreements with all fixed carriers, which include their acceptance of our Code of Conduct. We also check the carriers annually through our supplier survey.

We believe that these priorities align with the guidelines of SIS/TS2:2025, which emphasizes the importance of integrating sustainability aspects into our operations and continuously evaluating and improving our efforts.

Question 11

How has the organization's materiality assessment been conducted, see question 10, appendix C, and section 7.3 in SS-EN ISO 26000:2021, and describe how risks or opportunities for negative and positive impacts on sustainable development have been weighed in.

We strive to minimize our environmental impact, aware that as a transport intermediary we have a significant influence. Through our sustainability efforts, we have managed to encourage our suppliers to reduce their negative environmental impact.

Following all laws and regulations is a given for us and a fundamental part of our operations. We only work with stakeholders who meet our minimum requirements and report any deviations to the relevant authorities. This is central to our self-esteem and our work to promote civil courage.

In our materiality assessment, we have also identified and assessed risks and opportunities related to sustainable development. By involving our stakeholders in the process, we have been able to identify areas where we can make a difference and where we have the opportunity to influence. We use a stakeholder matrix to prioritize which stakeholders are most relevant to our sustainability work, helping us focus our efforts where they make the greatest impact.

To support our materiality assessment and risk analysis, we refer to the following documents:
1. **Self-declaration 2024** - contains our materiality assessment from the previous year.
2. **Internal audit report** - Contains deviation reports and recommendations that can provide insights into risks and opportunities related to our sustainability work. Here we receive valuable advice on possible risks in the operations, such as the lack of an IT/AI policy.
3. **Stakeholder analysis** - The document describes our stakeholders' needs and expectations, which is central to identifying relevant risks and opportunities. The stakeholder matrix provides a clearer overview of our internal and external stakeholders.
4. **Audit report BHS** from the internal audit 250611 highlights some important aspects of our operations for which we have created better routines after the audit; for example, deviation and complaint handling as well as safety rounds.

Question 12

What operational or financial risks and opportunities, and any other consequences for the organization, have been identified in connection with the establishment of prioritized sustainability areas (sub-areas)?

To support our identification of operational and financial risks as well as opportunities related to sustainability efforts, the following documents can be referenced:

1. **Business Plan 2025 - 2026** - Contains an analysis of the external environment and stakeholder analysis that are central to understanding risks and opportunities, see the SWOT analysis.
2. **Self-Declaration 2024 - Report on the organization's fundamental work with sustainability according to SIS/TS 2:2021** - Provides insights into how we work with sustainability and the risks and opportunities that have been identified.
3. **ISO 9001 and ISO 14001 certifications** - These standards provide guidance on quality and environmental management systems that help us identify and manage risks.

These documents provide an overview of how we work with risk management and opportunities in relation to our sustainability goals.

5.2 Leadership

Leadership

The answers to the questions in this area should provide a clear picture of the management's approach to sustainable development and how this is manifested at the management level (see specifically also Appendix A1 - Management's statement).

Question 13

Which policies for social, economic, and environmental sustainability does the organization work according to?

We are certified according to ISO 9001:2015 and 14001:2015, which forms the basis for our quality and environmental management systems. In our business plan and action plan for prioritizing sub-goals, we have strategies, objectives, and forecasts for how we intend to integrate social, economic, and environmental sustainability into our work both in the short and long term.

We systematically work on occupational health and safety issues to continuously improve our social responsibility. Additionally, we have implemented a Code of Conduct (CoC) that governs our relationships with suppliers and customers, ensuring that we adhere to ethical and sustainable business practices.

We strive for financial sustainability by implementing budgeting and forecasting work that is followed up against outcomes each month.

Through our participation in initiatives such as "The Climate Promise" and the climate goals we have adopted there, we aim to reduce our environmental impact and promote sustainable transportation.

Question 14

How has the sustainability perspective been integrated and made visible in the organization's strategy, operational management, and other governing documents?

Our business plan is located in the KMA handbook and includes, among other things, an environmental and quality policy, SWOT analysis, and stakeholder analysis. Our environmental and quality policy is communicated both externally and internally. We also make our sustainability efforts visible in presentations to new and existing customers. By actively choosing to offer to customers with a strong commitment to sustainability, we highlight our work. This often takes place in the customers' own sustainability systems.

Question 15

How has the management distributed the sustainability responsibility within the management team? What other roles or individuals within the organization have a special responsibility for sustainability work? How has this been communicated?

The management team at BHS Logistics AB consists of the CEO, as well as the Finance/ HR manager and the traffic/region managers for Gothenburg and Malmö. Until August 25, 2025, the sales/marketing manager was also part of the group. The responsibility for sustainability is primarily divided among the KMA manager, HR, and the CEO. The KMA manager meets with the members of the management team individually each quarter to discuss sustainability issues and also calls formal KMA meetings with the CEO, Finance/ HR manager (and previously the sales/marketing manager) on a quarterly basis. In addition to this, continuous meetings are held with safety representatives and other colleagues throughout the year.

KMA is responsible for certifications and ongoing KMA work, which includes informing staff about significant events. External communication regarding sustainability efforts occurs through customer presentations, the website, email newsletters, and to a lesser extent, social media. Through these channels, it is ensured that both internal and external stakeholders are kept informed about the organization's sustainability initiatives and progress. It is worth noting that communication has been somewhat limited since the takeover and renaming of the company, as the responsibility for communication has been transferred to our Danish parent company since January 1, 2025.

5.3 Planning

Planning

The answers to the questions in this area should provide the reader with a clear picture of how the organization has operationalized its work with social responsibility and contributions to sustainable development.

Question 16

How and when does the collection of stakeholders' expectations and opinions take place? What insight is given to stakeholders in the sustainability work? Describe the method for stakeholder dialogue.

The collection of stakeholders' expectations and feedback occurs continuously through various methods, including annual customer satisfaction surveys and direct dialogue with stakeholders. We always respect our stakeholders' interests, as outlined in our separate document according to 5.3.2 of the standard.

The customer satisfaction survey is conducted every year to capture feedback and expectations from our customers. Additionally, our KMA responsible participates in customer meetings and has other direct contacts with customers to discuss, for example, their climate reporting (which we assist with) and general issues regarding our sustainability efforts.

In our daily dialogue with our stakeholders, we emphasize the importance of collaboration to create more sustainable transportation, and we actively work to find solutions to reduce emissions from transport, including agreements with domestic carriers to transition to fossil-free alternatives.

Through these methods of stakeholder dialogue, we strive to create open and transparent communication with all our stakeholders.

Question 17

How are risks and opportunities identified in sustainability work managed, questions 11 and 12?

In our sustainability work, we manage risks and opportunities through a structured process that involves several steps:

1. **Identification of risks and opportunities**: We identify risks such as environmental impact from our transportation, including fossil fuel emissions and traffic congestion. Opportunities, such as sustainable transport planning and route optimization, are quickly utilized to improve our operations.

2. **Assessment and prioritization**: The KMA group, or the nearest manager, assesses the nature of the risks and decides whether actions are needed. If a risk is identified, the nearest manager is informed to make a decision or escalate the issue to management.

3. **Action plan and follow-up**: If necessary, an action plan is developed. The KMA group and the CEO are responsible for ensuring that we operate in accordance with ISO 26000 and that the action plan is continuously updated. We continuously evaluate our goals and distribution of responsibilities.

4. **Collaboration with stakeholders**: Together with our stakeholders, we strive to maximize our contribution to sustainable development with transparent and fair conditions for all partners.

To support this work, we refer to the following documents:
- **Report on the organization's fundamental work with sustainability according to SIS/TS 2:2021** (pages 1-30)
- **BHS climate commitments in the Chamber of Commerce project 2025-26** (page 1)
- **Strategy and goals** (page 1)
- **Significant environmental aspects** (page 1)

Question 18

How does the organization minimize risks in the value chain with a focus on the supply chain, for example in countries with high corruption risk or when it comes to human rights violations, if it has not already been described under question 17?

We minimize risks in the supply chain by carefully selecting our partners abroad and by working with established transport service providers. This ensures that they adhere to acceptable standards for sustainability and social responsibility. For countries where the risk of crime and human rights violations is higher, we conduct thorough assessments of potential partners and their operations. We have implemented internal procedures to identify and manage risks, including requiring suppliers to comply with our Code of Conduct (CoC). By maintaining an open dialogue with our suppliers and customers, we can quickly address any uncertainties and take action to ensure that we do not become involved in corrupt intermediaries or criminal activities. We maintain ongoing contact with the Customs Authority and stay updated on issues related to smuggling, in order to minimize risk within our own value chain.

Question 19

How does the organization ensure knowledge of and compliance with applicable laws, other requirements, and international standards in the countries covered by this self-declaration?

BHS Logistics AB ensures knowledge of and compliance with applicable laws, other requirements, and international codes of conduct through a carefully developed action plan for sustainability, which is integrated into our business plan and management system. We maintain an active dialogue with our suppliers and representatives, allowing us to ask questions and receive explanations regarding any deviations.

We adhere to delivery clauses to clarify responsibilities during transport. We subscribe to legal updates twice a year, which are documented in "Laws and Other Requirements." This legal list is reviewed at KMA meetings, and if new laws affect our operations, all staff are informed. The legal list includes a column describing how the company is affected, as well as a reference to our Code of Conduct (CoC). Through these measures, we ensure that we are aware of and comply with the requirements applicable to our business.

Question 20

Which of the UN's global goals for sustainable development, both goals and targets, have been identified and selected? Also describe how this part of the maximization analysis has been conducted, see Appendix C.

All 17 global goals are considered very important, but for our organization, we have specifically chosen to prioritize the following goals and targets:

- 3. Good health and well-being (3.6)
- 5. Gender equality (5.5)
- 7. Affordable and clean energy (7.2)
- 8. Decent work and economic growth (8.6, 8.8)
- 10. Reduced inequalities (10.3)
- 13. Climate action (13.3)
- 16. Peace, justice, and strong institutions (16.5)
- 17. Partnerships for the goals (17.16)

The maximization analysis and prioritization of the selected goals and targets were conducted during an internal workshop. During this workshop, we reviewed all 17 goals and assessed which were most related to our activities, where we could have a significant impact, and where there was great development potential in our sustainability work. We also analyzed the targets for the eight prioritized goals and selected those that were most relevant to our operations and where we believed we could make a difference.

Question 21

Must be answered every year

Which action plan for sustainability has been developed based on materiality assessment, question 10, and/or based on maximization analysis, question 20, that is to say both based on identified sub-areas as prioritized and sub-goals based on the UN's global goals for sustainable development?

BHS Logistics AB has developed an action plan for sustainability that is clearly outlined in our business plan and management system. The action plan, which complements our Sustainability Declaration, has practical significance and aims to integrate sustainability goals into our operations.

We see an increased coordination between our three ISO systems, which will influence the prioritization of our action plan. During the internal audit of ISO 9001 and 14001 in July 2024, we received the recommendation to focus more on our stakeholders, particularly suppliers, who are crucial for achieving more sustainable transport. We have sharpened the questions in our annual supplier survey with clearer requirements for documentation that supports claims and to influence suppliers to transition to sustainable fuels. An example of this is that we have signed agreements with two domestic suppliers for fossil-free transport within 2 years.

The action plan will be reviewed annually and adjusted according to our goals and sub-goals in line with the UN's Sustainable Development Goals.

For more information, see our action plan in the document "Action Plan 250819" and "GOALS_2025."

Question 22

Must be answered every year

What operational-related sustainability goals have been set up related to the selected sub-areas, question 10, or sub-goals, question 20, for the upcoming period, for example, a 12-month period?

BHS Logistics AB has identified and prioritized the following sustainability goals and sub-goals related to the global goals for sustainable development for the upcoming 12-month period;

1. **Good health and well-being (3.6)** - We strive to improve the work environment and offer wellness benefits to support our employees' health.
2. **Gender equality (5.5)** - We continue our efforts to increase gender equality within the company, including a gender-balanced management team.
3. **Sustainable energy for all (7.2)** - We plan to measure and report our energy consumption and aim to reduce our carbon emissions through sustainable fuels.
4. **Decent work and economic growth (8.6, 8.8)** - We are gradually implementing stricter requirements in our supplier survey to ensure good working conditions.
5. **Reduced inequalities (10.3)** - We work to create fair conditions for all employees and stakeholders.
6. **Climate action (13.3)** - We aim to achieve fossil-free transport within Sweden by 2030 and continue with our CO2 reduction initiatives.
7. **Peace, justice, and strong institutions (16.5)** - We engage with the local community through collaborations with various organizations.
8. **Partnerships for the goals (17.16)** - We strive to collaborate with our stakeholders to maximize our contribution to sustainable development.

The prioritization of these goals and sub-goals was carried out through an internal workshop where we analyzed how each goal relates to our business activities and where we can have the greatest impact. The result of this maximization analysis is presented in "Sub-goals and Maximization Analysis ISO 26000...", where we also evaluate the prioritized sub-goals in relation to their urgency and our knowledge of them.

We aim to integrate these goals into our business plan and action plan to ensure that our sustainability efforts are both effective and measurable.

5.4 Support

Support

The answers to the questions in this area should provide the reader with a clear picture of the organization's supporting structures for sustainability work in order to support practical efforts.

Question 23

Must be answered every year

How is it ensured that the necessary economic and personnel resources are available to carry out sustainability work?

To ensure that the necessary financial and personnel resources are available for sustainability efforts, the KMA group prioritizes resources and proposes to management how these should be allocated. In connection with the change of ownership and the new CEO and management of the company in 2024-2025, the KMA group has changed its structure to ensure that every department is included in the work. The KMA coordinator is responsible for coordinating the issues, holding meetings, and informing all new employees about our sustainability work. Gradually, the KMA work is planned to be moved to the Danish company.

Question 24

Must be answered every year

What skills development has been carried out in the sustainability area over the past year?

Over the past year, BHS Logistics AB has implemented several initiatives for skills development in the area of sustainability:

1. **KMA Responsible**: Our KMA responsible includes overarching sustainability information in the review of the KMA manual for new employees since 2024.

2. **Internal Communication**: The KMA responsible continuously sends out emails to all staff with news and in-depth information in the area of sustainability, with a particular focus on transportation. These issues are also often discussed at lunch meetings.

3. **Sales Department**: Receives ongoing information and presentation materials about our investments in sustainable fuels from the KMA responsible.

4. **Training**: The KMA responsible attended a one-day course in CSRD in January 2025. All employees in traffic and sales will receive a half-day course in ADR in August-September.

Question 25

Must be answered every year

What skills development is planned in the sustainability area in the short, medium, and long term?

A competency matrix has been developed by the KMA group and is updated by HR. Several employees stay informed through continuous monitoring of current issues via seminars, webinars, trade press, and digital newsletters. Some employees require more practical courses in methodology and systems and will participate in such courses over the coming year. Examples of these courses include occupational safety courses, ISO courses, customs reviews, and advanced training in Teams.

During 2025-2026, we plan to coordinate certain skills development with our owners BHS Logistics in Denmark, although the details for this are not yet finalized. We also aim to engage with both BHS and our auditors in the work on CSRD.

An ADR training for all in sales and forwarding will be conducted in Q3 2025.

The management team continuously highlights the need for skills throughout the year.

Question 26

Must be answered every year

How is the organization's sustainability work communicated?

BHS Logistics AB communicates its sustainability efforts through a structured and versatile strategy that encompasses both internal and external communication.

Internal communication:
- Sustainability briefings for new employees to ensure that all staff are aware of the company's sustainability goals and strategies.
- Regular internal emails and newsletters that inform about current sustainability initiatives and progress.
- Employee discussions that include sustainability goals and responsibilities.
- The KMA handbook, which is available to all employees, contains guidelines and protocols from KMA meetings.

External communication:
- Regular meetings and discussions with customers and suppliers to address sustainability issues and gather feedback.
- Conducting customer and supplier surveys to understand stakeholder needs and expectations.
- Participation in industry organizations and networks to share experiences and learn from other players in sustainability.

Through these communication strategies, BHS Logistics AB aims to create an open dialogue with both internal and external stakeholders, which is central to promoting and improving our sustainability efforts.

Question 27

Must be answered every year

If any area has been excluded from the communication, for example with regard to the organization's or stakeholders' need for privacy, explain why.

In previous years, during the First Cargo period, we chose not to communicate our sustainability efforts to a large extent, with a philosophy of "acting but not showing." This was partly due to a desire to avoid appearing boastful and to respect stakeholders' need for privacy. We have now realized that transparency about our efforts can inspire others and contribute to greater awareness of sustainability.

Question 28

How is the governance for sustainability organized, including governance mechanisms for work on prioritized specific areas for sustainability, see prioritized sub-areas, question 10.

The management team allocates specific areas of responsibility to different departments, including Finance, Quality, Environment, Occupational Health and Safety, and HR. In our KMA work (and KMA handbook), these issues are addressed and documented in KMA meeting minutes.

By implementing these control mechanisms, we ensure that sustainability is a prioritized issue in all aspects of our operations, contributing to a more sustainable future.

5.5 Operations and activities

Operations and activities

The answers to the questions in this area should give the reader a good picture of the organization's activities for social responsibility during the period and for achieving set goals for sustainable development.

Question 29

Must be answered every year

Describe the organization's activities carried out and ongoing during the recent period based on the prioritized sub-areas in question 10, and identified goals and sub-goals from the UN's global goals for sustainable development, see question 20.

Below are examples of our activities related to the prioritized sub-areas:

1. **Human Rights (6.3.7, 6.3.10):**
   - **Employee Rights:** Our work on gender equality continues, and we have hired another female manager this year. The annual employee survey shows which areas we need to prioritize to prevent misconduct.
   - **Suppliers:** We communicate our core values, the Code of Conduct, and monitor the actors through the annual supplier survey.

2. **Working Conditions (6.4.3, 6.4.4, 6.4.5, 6.4.6, 6.4.7):**
   - We strive to offer at least as good conditions as stipulated by agreements, and we compare ourselves with Unionen. The finance department has undergone significant changes with new staff and a new financial system. It is not primarily our responsibility - but our suppliers' drivers receive good facilities at BHS in Gothenburg, and we also encourage our larger customers to arrange simple facilities for drivers, for example, during deliveries.

3. **Sustainability and Environment (6.5.3, 6.5.4, 6.5.5):**
   - We actively work to reduce our climate impact by implementing sustainable transport solutions and encouraging our suppliers to use environmentally friendly fuels. In Q4 2024, we signed 2-year agreements with two domestic carriers to increase the share of fossil-free fuels and move away from fossil fuels within two years. We participate in the West Swedish Chamber of Commerce's initiative "Climate Promise" to reduce emissions in our value chain and learn to calculate our emissions in Scope 1-3.

We have purchased so-called "insets" in RME biodiesel - manufactured and sold in Sweden - to reduce our climate impact from long road transports between the Nordics and Southern Europe. It is not yet justifiable to drive electric on these routes (we have tried), and our suppliers cannot guarantee that they refuel HVO100, so we choose an indirect solution through mass balance instead. Better that than doing nothing at all!

4. **Community Engagement and Development (6.8.3, 6.8.8, 6.8.9):**
   - We engage in the local community by supporting various initiatives and organizations, contributing to a more sustainable and just development. We also have an active dialogue with our stakeholders to identify and address their needs and expectations. Among the projects we are involved in are collaborations with the West Swedish Chamber of Commerce, Ågrenska, Faktum, Zero Tolerance for Bullying, and Night Walkers.

These activities are part of our action plan to achieve the global goals for sustainable

development and ensure that we live up to our commitments to social responsibility.

Question 30

What potential collaborations and partnerships does the organization have in the sustainability area? Indicate any connections to specific prioritized sub-areas or sub-goals.

We are working with SamCert and have implemented their system for working with ISO 9001 and 14001. To reduce the impact of emissions from road transport caused by our long trips, we have entered into a collaboration with Energifabriken and are purchasing investments in Swedish biodiesel from them. (SDG 7.2)

To achieve our goal of "fossil-free domestic transport by 2030," we have signed agreements with two major domestic carriers to transition to (essentially) fossil-free operations over the next two years; Pihls and Cabonline. (SDG 7.2)

To support the local community, we have entered into collaborations with several organizations; (SDG 6.3.7)
- The West Swedish Chamber of Commerce in their project - support for youth in vulnerable areas
- Ågrenska
- Faktum
- Zero tolerance for bullying
- Night walkers

To transition to more circular purchasing and reuse, we have started collaborating with Rekomo AB, which both sells used office furniture and renovates our existing ones. (SDG 6.7.5)

To measure our premises' energy consumption and water usage, we have initiated a collaboration with our landlord, who provides us with statistics.

We are also awaiting our Danish owners to set common measurement goals in the future.

Question 31

What preparedness does the organization have for emergencies and for crisis management in the field of sustainability?

BHS Logistics AB has a well-developed preparedness for emergencies and crisis management within the sustainability area. We actively work to raise awareness within the organization about environmental changes, natural disasters, and other external threats, both short-term and long-term.

The Covid-19 pandemic prompted us to reflect on new potential situations that may arise. With thousands of transports each month, it is crucial that we document possible problems, risks, and solutions.

Our strategy focuses on flexibility, learning from past experiences, and information sharing with stakeholders. We build our preparedness through a knowledge bank and by sharing information with relevant stakeholders in the value chain.

Our business plan includes an environmental analysis and a SWOT analysis that identifies the main external threats we face. Through these analyses, we can proactively manage risks and opportunities related to sustainability efforts.

5.6 Evaluation of performance

Evaluation of performance

The answers to the questions in this area should provide a clear picture of the organization's ability to evaluate its sustainability work, for example, the use of reporting points based on international practices and regulations (see Appendix D).

Question 32

Must be answered every year

What metrics, KPIs, or similar are used to show the status of sustainability work? How are the prioritized areas followed up? Does the organization use any specific frameworks for monitoring or reporting such as ESRS, GRI, or others?

We have not yet chosen to use any of the indicators linked to the global UN goals and targets for sustainable development. The reason for this is that we believe these indicators are too broad in relation to our specific activities and the sustainability goals we have set. Instead, we define our own metrics and indicators, and we are primarily waiting for our Danish owners to establish common measurement goals in the future.

Question 33

Must be answered every year

Has the organization chosen to use any of the indicators linked to the selected global UN goals and sub-goals for sustainable development? If so, which ones? What did the results look like for these in the latest measurement?

BHS Logistics AB has chosen to link its sustainability goals to several global UN Sustainable Development Goals (SDGs). Here are the identified goals, appropriate KPIs, and associated sub-goals for each:

1. **SDG 3: Good Health and Well-Being**
   - KPI: Percentage of employees participating in wellness programs.
   - Status: We plan to report how many participate in wellness initiatives during the year.

2. **SDG 5: Gender Equality**
   - KPI: Percentage of women in leadership positions.
   - Sub-goal: 5.5 - Ensure women's full and effective participation and equal opportunities for leadership.
   - Status: The management team in Sweden has been restructured over the year, and currently, only one woman is included. However, we strive to achieve better gender balance again.

3. **SDG 7: Affordable and Clean Energy**
   - KPI: Percentage of renewable energy in operations.
   - Sub-goal: 7.2 - Increase the global share of renewable energy.
   - Status: We have continued to voluntarily reduce emissions from the transports we sell by purchasing inserts, in the form of biodiesel from Energifabriken. We have also adopted a goal within Fossil-Free Sweden for fossil-free domestic transport by 2030.

4. **SDG 8: Decent Work and Economic Growth**
   - KPI: Employee satisfaction based on annual surveys.
   - Sub-goal: 8.6 - Promote employment and decent work for all.
   - Status: We will conduct a new annual employee survey in Q4 2025. In previous years, satisfaction has remained steady at around 75-80%.

5. **SDG 10: Reduced Inequalities**
   - KPI: Number of initiatives to support local communities.
   - Sub-goal: 10.3 - Ensure equal opportunities and reduce inequalities.
   - Status: We continue our established path of supporting projects and organizations aimed at empowering youth in vulnerable areas or situations. No change in efforts since 2024.

6. **SDG 13: Climate Action**
   - KPI: Amount of reduced carbon dioxide emissions per transport.
   - Sub-goal: 13.3 - Improve resilience and adaptive capacity to climate-related hazards.
   - Status: We are striving to obtain more accurate figures on emissions from transports,

but we are still mostly working with standard calculations. We have seen a reduction in carbon dioxide emissions of about 485 tons during 2024 through our inserts in biodiesel, along with a significant reduction in emissions from domestic transport.

7. **SDG 17: Partnerships for the Goals**
   - KPI: Number of collaborations with other organizations for sustainability initiatives.
   - Sub-goal: 17.16 - Enhance the global partnership for sustainable development.
   - Status: Swedish BHS has concluded its collaboration with GLA, Global Logistics Association, during the year. The Danish parent company is now responsible for global collaborations.

We continuously measure certain goals, such as emissions for some customers and our consumption of energy/water/waste in the rented premises. We see a development towards increased collaboration with the finance department to assist with relevant and easily measurable KPIs.

Question 34

Must be answered every year

What did the latest follow-up of the organization's sustainability work show according to the selected KPIs and metrics, see questions 32 and 33?

Internal audit for ISO 9001 and 14001 was conducted on June 11, 2025, by SamCert (see question 35). The regular audit for these systems is scheduled for October 2025 with RI.SE.

No internal audit has been conducted for ISO 26000. However, the KMA manager had a preparatory meeting with Verify in June, and a re-verification will take place in the fall.

Any deviations are continuously managed within the KMA group, where we are constantly working to identify and address deviations to ensure that we meet our sustainability goals.

Question 35

Must be answered every year

Has internal audit been conducted in the organization itself and how have any deviations been handled?

Internal audit for ISO 9001 and 14001 was conducted on June 11, 2025, by SamCert. The regular audit for these systems is scheduled for October 14, 2025.

For ISO 26000, no internal audit has been conducted. However, the KMA manager has had meetings with Verify for preparatory purposes.

Identified deviations include:
1. **Deviation AAN-001**: Reporting and handling of deviations do not function according to the standard's requirements. The company does not record all deviations but resolves them directly, making it difficult to see recurring issues and investigate root causes. Actions include traffic managers registering deviations retroactively and following up on actions.

2. **Deviation AAN-002**: The work with complaints could not be demonstrated during the audit. A new routine has been implemented where complaints are registered by the claims manager and reconciled with the traffic system.

3. **Deviation FBAAN-001**: Safety rounds have not been conducted according to procedures. Actions have been decided to ensure that safety rounds are conducted on time.

Deviations are continuously managed in the KMA group, where actions and follow-ups occur regularly.

Question 36

Must be answered every year

Has a review been conducted with, or by, stakeholders in the value chain, or both? Have any deviations been addressed?

We have not conducted any formal audits with stakeholders in the past year. However, we regularly carry out supplier surveys that provide us with a good overview and basis for assessing our stakeholders. Any deviations identified are continuously managed within the KMA group, where we strive to document and follow up on actions to ensure that we meet our quality and environmental goals.

Question 37

Must be answered every year

What conclusions has the management drawn about the results and effectiveness of the sustainability work in connection with the latest follow-up? As a consequence, have there been any reprioritizations in the sustainability work, for example, a change of selected sub-areas or sub-goals, and if so, which ones? If the answer is yes, how have the deprioritized areas been handled?

In recent years, management has concluded that sustainability efforts have resulted in positive changes, particularly through increased awareness among staff and stakeholders. We have identified the need to maintain our improvements and implement new changes in the sustainability area. There has been a reprioritization where the focus is now on integrating sustainability into our business model, which requires continuous monitoring and measurement of our impact. The KMA group has been restructured. We strive to make sustainability a part of our daily operations, which requires us to streamline our methods to produce clearer data. In the coming year, we will focus more on quality aspects, which means we will prioritize quality thinking over environmental thinking in certain matters. We are taking steps towards achieving synergies between our ISO systems.

Question 38

Must be answered every year

To the extent that this sustainability statement is to function as a sustainability report according to national law or international standards, are there any commitments, or activities linked to such commitments, that have not been declared or answered above? If the answer is yes, please provide additional information here.

There are - as far as we can perceive - no commitments or activities related to such commitments that have not been declared or addressed above. We confirm that there have been no changes since the last self-declaration, including traceability to the release. Please note that we have changed the name of the business, which is an important change to note. We continue to actively work on our sustainability goals and follow up on our commitments according to ISO 26000.

5.7 Improvements

Improvements

The answers to the questions in this area should clarify the organization's continuous improvement work.

Question 39

Does the organization use any specific method or approach to identify, manage, and follow up on improvements? If the answer is yes, which ones?

We are certified according to ISO 9001 and ISO 14001, which means that we have established various processes to continuously improve our operations. Management has the ultimate responsibility for monitoring and improvements.

To concretize our work on continuous improvements in the area of sustainability, we have an Action Plan for prioritized goals. This action plan serves as an operational document where we define specific goals and measures to ensure that we meet our sustainability commitments and can continuously measure our progress. This Action Plan, along with the goal documents in ISO 14001 and ISO 9001, constitutes our operational goals. We also strive to include our financial goals in these models, which, however, is not entirely clear at the time of writing.

Question 40

Must be answered every year

Have there been any further improvements in sustainability efforts that have not already been mentioned, if the answer is yes, which ones?

Over the past year, BHS Logistics AB has implemented several improvements in its sustainability efforts:

1. **Synchronization with the Danish parent company**: We have initiated some synchronization with our Danish parent companies, which includes BHS Sweden being involved in their CSRD work when it becomes relevant.

2. **Annual Report and Sustainability**: The KMA manager contributes material to BHS's annual report on the sustainability side, which strengthens our transparency and accountability.

3. **ISO 26000 and documentation**: Through our work with ISO 26000, we can provide documentation such as materiality analysis and stakeholder analysis to our owners, which enhances our strategic sustainability planning.

4. **Customer relationships and sustainability requirements**: We continue to work with customers who have sustainability requirements for us, and we focus on providing relevant information and calculations, such as emission statistics and sustainability information for RFQs and tenders.

5. **Supplier collaboration**: Suppliers are key to the success of our sustainability efforts. We strive to collaborate more with them to find more sustainable alternatives, for example, to fossil fuels. A concrete step is that we have signed two-year agreements with two domestic carriers to gradually transition to operating fossil-free at 90-100% starting in Q4 2024.

Question 41

Must be answered every year

How are complaints from stakeholders handled and used in the ongoing improvement work (for example, results from stakeholder dialogues or complaint cases)?

We conducted a customer satisfaction measurement last summer 2025, and the results show that it remains high. Feedback and complaints that arise are handled by the respective salesperson and traffic department. Complaints with financial claims are registered on our website and are then managed by the Claims department in Denmark. This routine was implemented on May 1, 2025. The KMA manager in Sweden receives reports on complaints for potential registration in the traffic system. We have also introduced regular meetings within the sales department to discuss customer feedback and complaints, which allows for a faster and more efficient handling of these matters.

Question 42

Must be answered every year

Is there any additional information about the organization's sustainability work that is important to share in order for a reader of the sustainability declaration to get a complete and accurate picture of the organization's work with social responsibility in order to maximize its contribution to sustainable development? If the answer is yes, please provide additional information here.

Yes, there is additional information about the organization's sustainability efforts that is important to share in order for a reader of the sustainability declaration to get a complete and accurate picture of the organization's work with social responsibility aimed at maximizing its contribution to sustainable development.

We take a stand on the global goals for sustainable development on a daily basis, as they are reflected in our values, vision, strategies, and operational goals. However, at present, there are no structured/specific links between our sustainability work and the global goals in any governing documents. This is something we are addressing with this self-declaration against ISO 26000 and the compiled action plan for prioritizing sub-goals.

We are certified according to ISO 9001:2015 and 14001:2015, which form the basis for our quality and environmental management system. In our business plan and action plan for prioritizing sub-goals, there are strategies, goals, and forecasts regarding how we want to integrate the three sustainability aspects into our work in the long and short term.

We continue to emphasize our sustainability work for both new and existing customers and suppliers. At the beginning of the year, we published our new webpage: Sustainability, where we discuss the various systems we work in and provide examples of how we turn words into action. More and more customers want statistics on the emissions from their transports or want to know more about our sustainability work. The KMA manager participates to a greater extent in customer meetings and has more direct contacts with customers regarding their reporting and general questions about BHS's sustainability work, as well as including sustainability in our general company presentation.