Sustainability declaration

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

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Verifiering
ISO/IEC 17029

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 purposes of this sustainability declaration are to:
- Demonstrate our corporate social responsibility by outlining how we, as a company, work strategically, transparently, and systematically with sustainability across all relevant areas – environmental responsibility, social impact, business ethics, and innovation.
- Strengthen our internal governance and continuous improvement by annually monitoring goals, metrics, and activities, and ensuring that sustainability aspects are integrated throughout the organization – from product development to supplier relationships.
- Respond to growing expectations from customers, partners, and legislation in line with frameworks such as the CSRD (Corporate Sustainability Reporting Directive), ISO 26000, ISO 14001, and relevant Swedish and EU requirements. Although we are not yet legally required to report under CSRD, we view this as an important voluntary commitment.
- Validate our models in EasyStepsGO by applying our own tools in practice – including materiality assessments, stakeholder dialogues, reporting, goal setting, and follow-up – thereby demonstrating that the platform's logic is functional, relevant, and value-creating in the real world.
- Contribute to the Sustainable Development Goals (Agenda 2030) by clarifying our connection to specific SDGs and how we operationally work to support sustainable development.
- Build trust and transparency with our stakeholders by systematically and accessibly reporting on our progress, challenges, and priorities.

By following the structure of SS-EN ISO 26000:2021, we aim to maximize our contribution to sustainable development and the global goals.

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?

EasySteps AB has voluntarily chosen to use this sustainability declaration as a practical tool to strengthen our sustainability work. It is not used to meet specific legal requirements, but rather as a proactive commitment that reflects our ambition to contribute to sustainable development in a transparent and structured way. As a small Swedish SaaS company, we recognize that sustainability requirements are rapidly evolving – especially within the EU. By voluntarily working with this declaration, we can:
- Build capacity and prepare for future regulations (e.g., CSRD, CSDDD).
- Strengthen internal routines and ensure that our own platform, EasyStepsGO, supports SMEs in a legally relevant and future-proof way.
- Demonstrate credibility to stakeholders through transparency and self-leadership.

We use the declaration to:
- Clarify our voluntary sustainability commitments, including alignment with international frameworks such as ISO 26000 (social responsibility), the VSME sustainability framework, and the UN Sustainable Development Goals (SDGs).
- Continuously evaluate and improve the quality and transparency of our own platform, EasyStepsGO. By applying our own tools in our internal work, we ensure that our models are relevant, effective, and user-friendly.

Our progress is assessed through regular internal reviews, stakeholder feedback, ongoing alignment with the principles set out in the above-mentioned frameworks and starting from 2025 a yearly external audit.

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 entire organization, EasySteps AB, is covered by the self-declaration. No limitations have been made. As a small organization, we operate as one cohesive unit, which makes it natural and practical to apply our sustainability commitments across all activities and functions.

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?

EasySteps is a SaaS company that offers the EasyStepsGO system, which helps companies work sustainably through dedicated modules. Currently, the platform includes the CSRD/ESG module, the Stakeholder module, and soon the Life Cycle Assessment module. By serving as a central hub for sustainability efforts—optimized with AI agents—we empower small and medium-sized enterprises (SMEs) across all industries to run their businesses in a more sustainable way. With GO, the work becomes simple, efficient, and centralized. Our ambition is to become a leading sustainability platform for small and medium-sized companies.

EasySteps AB is a small company with two employees, headquartered in Värnamo, Sweden.

Question 5

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

EasySteps AB uses a combination of established guidelines and frameworks to support our work with social responsibility and sustainable development.

Social responsibility and sustainability: Our work is guided by international frameworks such as ISO 26000 (social responsibility), the VSME sustainability framework, and the UN Sustainable Development Goals (SDGs). These frameworks help us structure our efforts and identify areas for continuous improvement.

UN Global Compact: While we are not a formal signatory, we are inspired by the UN Global Compact principles and strive to integrate them into our values and daily operations.

Information security: We have developed a structured internal management system for IT and information security, tailored to our role as a SaaS provider. While we are not certified according to ISO/IEC 27001, our practices are aligned with the principles of the standard and are implemented through internal guidelines and processes, analysis, risk management and controls.

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?

EasySteps AB has a clear and transparent value chain with a limited number of actors and no subcontractor tiers. The chain includes suppliers, partners, and customers – all relationships are characterized by proximity, transparency, and long-term collaboration. While our supplier base has some geographical spread, it consists of carefully selected partners with whom we maintain regular dialogue to ensure quality and early identification of any sustainability risks.

Own operations
EasySteps is based in Sweden, and operations are run from our headquarters. Our main stakeholders include:
- Employees (based in Sweden)
- Owners and investors
- Financiers
- Property owners

Upstream – Suppliers and partners
Upstream activities include development, operations, expert support, and technical infrastructure:
- Development team: Based in Sweden and North Macedonia, responsible for technical platform development.
- Property owners: Based in Sweden.
- Technology partners/suppliers: EU-based providers of IT services and hosting.
- Experts and advisors: Based in Sweden and other EU countries, supporting content and method development.

We work with a small number of suppliers, enabling a close, open, and continuous dialogue – even in regions with potentially higher risk levels.

Downstream – Customers and markets
Downstream activities include our customer groups and collaborative partners:
- Customers: Small and medium-sized enterprises across various industries looking to structure and streamline their sustainability efforts. Primarily based in Sweden and the EU.
- Partners: Consultants, agencies, and education providers who use the platform in their advisory services or act as resellers. Primarily based in Sweden and the EU.

We offer dedicated agency accounts for consultants, creating a scalable solution for the distribution and use of our platform.

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.

EasySteps AB integrates the seven core principles of SS-EN ISO 26000:2021 throughout the organization – both in our internal governance and in the solution we offer to our customers. We work actively and systematically to ensure each principle is translated into practice:

Accountability: We continuously monitor our impact on people and the environment by conducting materiality assessments, stakeholder analyses, and dialogues through our platform EasyStepsGO. We document goals, indicators, and improvement initiatives in our internal action plans and follow up on outcomes through management meetings and the annual sustainability review.

Transparency: We are open about how we operate, who we work with, and what we stand for – both internally and externally. Internally, we provide regular updates to the board and management team through regular meetings. The ownership group is informed quarterly via the CEO report and, starting in 2025, also annually through the sustainability report. Externally, we share our progress through close dialogue, our website, and social media.

Ethical behavior: We have clear guidelines for ethics, integrity, and anti-corruption, which are embedded in our daily operations and partnerships. These documents are rooted in the organization and can be found in the company's Multipurpose Handbook. We act with integrity and respect in all collaborations and maintain close dialogue with our partners.

Respect for stakeholder interests: We identify and map our stakeholders and their priorities through stakeholder dialogue and materiality assessment, which forms the basis of our strategic direction. The development of our platform is done in collaboration with users, customers, and partners, whose needs directly influence both functionality and content.

Respect for the rule of law: As a small Swedish SaaS company, we comply with the legal requirements relevant to our operations within Sweden and the EU. This includes data protection under GDPR, Swedish labor law, and applicable regulations for digital services. We stay informed through trusted sources and partnerships, and ensure that legal compliance is integrated into our daily work and product development in a practical, risk-aware way.

Respect for international norms of behavior: Our operations are based on international frameworks such as ISO 26000, the UN Global Compact, and the UN Guiding Principles on Business and Human Rights. Our Supplier Code of Conduct, available in EasyStepsGO, reflects these norms and ensures compliance throughout the value chain. Starting in 2026,

we will conduct supplier evaluations to ensure compliance with our Code of Conduct.

Respect for human rights: We have guidelines and policies in our Multipurpose Handbook aimed at promoting human rights. We foster an inclusive work environment, require fair labor conditions in our supply chain, and have zero tolerance for discrimination, harassment, or abuse. Starting in 2026, we will conduct supplier evaluations to ensure compliance with our Code of Conduct.

Question 8

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

EasySteps AB has identified several key stakeholders that are important to our social, economic, and environmental sustainability, through value chain mapping and a materiality assessment.
These groups both influence and are influenced by us in various ways, and we actively work to involve them in our development:

Own operations (internal impact):
- Employees – central to our sustainability work. We ensure a good working environment, work–life balance, and participation.
- Owners & Investors/Financiers – place demands on long-term thinking and transparency in our sustainability efforts.
- Property Owners – influence our energy consumption and environmental performance in office facilities.

Upstream (supply chain):
- Development Team – based in Sweden and North Macedonia. Essential for ensuring the sustainable development of our platform.
- Technology Partners and Suppliers – contribute to our digital services; we set requirements for data protection, environmental responsibility, and human rights.
- Experts/Advisors – support us in ensuring the quality of content and methods in line with sustainable standards.
- Property Owners – influence our energy use and environmental performance in office facilities.

Downstream (customer chain):
- Customers (SME segment) – we help them work sustainably, comply with legal requirements, and streamline their sustainability efforts.
- Partners (resellers and consultants) – use our platform in their advisory services and training, spreading sustainability practices to more actors.

EasySteps has a relatively simple value chain with few tiers, which enables close and transparent dialogue with our stakeholders. This gives us a strong ability to quickly identify needs, risks, and areas for improvement related to sustainability.

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?

Among the identified stakeholders, the following groups have been assessed as prioritized: Customers, the Development Team, Technology Partners/Suppliers, Experts/Advisors, Partners, Employees, Owners, Investors/Financiers, and Property Owners.

The process was carried out as follows:
Prioritization was conducted through a structured stakeholder analysis and materiality assessment in EasyStepsGO. In these assessments, the expectations and requirements of stakeholders were evaluated, as well as our impact on them. The materiality assessment also helped identify and evaluate relevant sustainability topics and their links to the value chain and various stakeholder groups.

Decisions regarding prioritized stakeholder groups were made by the management team during a weekly management meeting. Discussions were based on collected data, direct stakeholder dialogue, and inputs connected to strategic goals.

Forum and method for dialogue:
- Individual meetings with partners and customers
- Ongoing check-ins with the development team
- Feedback loops from users
- Internal workshops

Regarding special consideration for underrepresented or less-heard groups:
While we have not yet identified any stakeholder group that has faced challenges in having their voice heard, we remain proactive in ensuring everyone can participate fully. We are committed to noticing and responding quickly if barriers arise. Our platform includes a dedicated support channel, and we have started work on accessibility adaptations (tillgänglighetsanpassning) to make engagement as inclusive as possible.

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.

EasySteps AB has assessed the sub-areas of ISO 26000 based on their relevance to our business, guided by our Double Materiality Assessment (DMA), conducted in spring 2025 using our own platform, EasyStepsGO. The assessment considered actual and potential impact, stakeholder expectations, and our capacity to influence outcomes. The results were reviewed by the management team and form the basis for our sustainability focus areas.

According to our DMA, the following ESG areas have been identified as material for EasySteps to focus on:
- Internal workforce (S)
- Consumers and end users (S)
- Workers in the value chain (S)
- Responsible business conduct (G)
- Whistleblower protection (G)
- Corporate culture (G)
- Energy (E)
- Climate change (E)

These priorities were considered in our evaluation of the most relevant ISO 26000 sub-areas. Below we present the areas assessed as particularly important, and the reasons why:

Organizational Governance:
We see all sub-areas within this main topic as highly relevant, particularly:
- Ethical behavior, transparency, and accountability, which are integral to how we build and operate our platform. For example we welcome user feedback and report transparently on how we improve the platform based on that input.
- Sustainability is embedded in our business model and governance: it is reflected in how we develop our digital services, select partners, and structure client offerings. For example, we have developed EasyStepsGO specifically to make sustainability work more accessible for small and medium-sized organizations. The platform guides users through key sustainability principles such as the double materiality and reporting frameworks such as ISO 26000, CSRD and VSME. By designing our service around these frameworks, we help clients build internal capacity and integrate sustainability into their own operations.
- Our partnerships with SMEs, consultants, and networks are selected partly based on shared sustainability values and goals.
- Our internal governance includes annual board-level discussions on sustainability, and key decisions (e.g., pricing models, data ethics, and client segments) are evaluated from

both a financial and sustainability perspective.

Human Rights:
We prioritize respect for fundamental human and labor rights, both within our organization and across our value chain. We have adopted a set of internal policies—including our Code of Conduct, Office Manual and Workplace Commitments—that reflect key human rights principles.
A central part of our work is helping clients strengthen their own human rights practices. Our platform EasyStepsGO includes practical tools for assessing areas such as labor conditions, inclusion, and grievance mechanisms. Through structured workflows and forms, we make it easier for small and medium-sized organizations to integrate human rights considerations into their sustainability work.
Internally, we work to ensure accessibility, equal opportunity, and a respectful work environment. We have clear routines for raising concerns and take all feedback seriously.

Labour Practices:
As a small tech company, we emphasize wellbeing, flexibility, and development opportunities for our team. We have policies on remote work, diversity and inclusion, and professional learning in our Multipurpose Handbook.
We collaborate with partners and freelancers under fair terms, and we require confirmation of ethical working conditions when relevant.
Regular internal reflections and surveys help us ensure a safe, inclusive, and engaging work environment. In 2025 we will do our first annual employee engagement survey in EasyStepsGO.

The Environment:
Although our direct environmental footprint is low, we take responsibility through:
- Selecting green data centers and hosting services,
- Minimizing travel and using climate-compensated transport,
- Encouraging sustainable procurement (e.g., certified hardware and digital-first workflows).
- We consider climate impact when developing our platform—for example, by replacing traditional reporting methods with digital tools that reduce the need for paper, printing, and manual data handling. We also apply climate criteria when selecting suppliers, such as using green-hosted infrastructure or working with partners that have active climate goals.

Fair Operating Practices:
We apply zero tolerance for corruption and have adopted a Code of Conduct and internal policy that explicitly prohibits unethical business behavior. We expect the same from our partners and suppliers.
While we do not yet have formal procurement guidelines in place, we have included their development as a priority in an action plan. In the meantime, we apply informal criteria for environmental and social responsibility when selecting suppliers.

Consumer Issues:
Our clients use EasyStepsGO to handle sustainability data. We prioritize:

- GDPR compliance, data security through internal controls, and user accessibility in both content and platform design.
- Continuous improvement based on user feedback, client onboarding processes, and regular testing helps us maintain high usability and reliability.

Community Involvement and Development:
We actively contribute to knowledge-sharing and innovation, with a particular focus on supporting small and medium-sized enterprises (SMEs). Our initiatives include:
- Leading pilot projects that allow SMEs to test selected EasyStepsGO modules before launch, helping us co-develop solutions based on real needs. For example our new LCA-module.
- Participating in networks such as Cradlenet, Värnamo Agenda 2030 and more.
- Providing free educational resources and webinars on topics such as systematic sustainability work, the VSME framework, and double materiality tailored for smaller businesses.
Through these efforts, we aim to build capacity, foster collaboration, and lower the threshold for smaller actors to engage meaningfully in sustainability work.

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.

EasySteps AB has conducted a materiality assessment to identify and evaluate impacts, risks, and opportunities associated with various sustainability topics. Our process included a Double Materiality Assessment (DMA), carried out in the spring of 2025 within the EasyStepsGO platform. This analysis was based on guidelines from ISO 26000:2021 and the Corporate Sustainability Reporting Directive (CSRD).

The analysis focused on:
- Impact on people, the environment, and society
- Financial and strategic impact on the company (risks and opportunities)

The process was conducted in five steps:

1. Identification of sustainability topics, based on VSME and CSRD.
2. Collection of stakeholder perspectives through dialogue and the EasyStepsGO platform, primarily from employees, partners, and investors.
3. Scoring of impact, risks, and opportunities. Impact was assessed by type (positive/negative), relation (upstream/downstream/own operations), scale, scope, and irremediable. Risks and opportunities were assessed based on magnitude and likelihood in the short, medium, and long term.
4. Internal analysis and prioritization by the management team, with the Sustainability Manager facilitating the discussion and documentation.
5. Integration into strategy, where the prioritized topics were embedded into our policy framework, goals, action plans, and further development of the platform.

Through this process, we prioritized areas where our impact is direct or significant, and where we have the ability to take action or drive change. Examples of identified key topics include:
- Internal workforce
- Workers in the value chain
- Consumer and user issues
- Climate impact
- Data security and whistleblower protection
- Corporate culture and transparency

These areas were assessed as having potential risks—such as loss of trust, insufficient data security, or skills shortages—as well as opportunities, such as innovation, customer loyalty, and positive impact across the value chain.

Long-term consequences have also been considered. A strong focus on data integrity,

climate action, and quality contributes to building a more resilient and credible organization. The results from the materiality assessment have been integrated into our overarching strategy and form the foundation for our sustainability goals, policy framework, and the continued development of the EasyStepsGO platform.

The materiality assessment is reviewed annually as part of our strategic planning process and is revised as needed in response to emerging risks, external developments, or changing stakeholder expectations.

Attached files:

EasyStepsGO DMA 2025 .pdf

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)?

EasySteps AB has conducted a Double Materiality Assessment (DMA) to identify and prioritize the sustainability areas most relevant to our operations. The analysis included assessments of actual and potential impact, as well as related risks and opportunities—both operational and financial—across short-, medium-, and long-term timeframes. Through our DMA, we identified areas where our impact is direct or significant and where we have the ability to take action or drive change.

The following key areas have been identified as having significant impact:

Environmental Impact:
- Climate impact of IT operations through electricity consumption in data centers and cloud services.
- The lifecycle of electronics, including procurement, use, and recycling.
- Digital environmental footprint, such as data traffic and performance optimization.

Social Impact:
- Ensuring good working conditions in our own operations and the value chain.
- Access to sustainability tools for small and medium-sized enterprises via our platform.
- Strong data protection and information security, impacting user trust and privacy.

Economic Impact:
- Promoting responsible business practices among our customers and partners.
- Capacity building through accessible ESG tools and advisory services.

This impact has been evaluated based on scale, scope, and the ability to influence outcomes, forming the foundation for our prioritized areas, policies, and action plans.

Identified Operational and Financial Risks:
- Low potential climate-related risks, such as extreme weather and global warming, potentially affecting our infrastructure and data centers (upstream).
- Low potential risk - Fluctuating electricity prices, impacting data operations costs in both the short and long term.
- Low potential risk - Data security breaches, which could erode customer trust and stakeholder confidence.
- Prolonged absences among key personnel, potentially affecting delivery capacity and innovation.
- Partners failing to adhere to our core values, potentially damaging our brand and business relationships.
- Dissatisfied users, which could lead to lower renewal rates and decreased sales.

Identified Opportunities:
- Strengthening our brand and increasing customer loyalty by clearly focusing on sustainability, transparency, and responsible business conduct.
- Attracting partners and investors by offering a credible and values-based business model.
- Growing alongside our customers by meeting their evolving needs with a flexible and validated platform.
- Enhancing competitiveness by rapidly adapting to new regulations (e.g., CSRD) and staying ahead in ESG reporting.

Summary of Consequences:
These risks and opportunities have been integrated into our sustainability priorities, resulting in targeted focus areas such as:
- Energy and climate impact
- Data protection and consumer matters
- Corporate culture and accountability
- Whistleblower protection
- Our internal workforce and actors across the value chain

We view this as an ongoing process, where our DMA is complemented by continuous stakeholder dialogue, regular follow-ups, and updates to our action plans—enabling us to address both risks and opportunities in a proactive and sustainable way.

Attached files:

ISO26000_Delomraden_EasyStepsAB.docx
DMA EasySteps.pdf

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?

EasySteps AB has developed a Multipurpose Handbook, which includes an office manual, governing documents, and policies that form the foundation of our work in areas such as sustainable development. These guidelines and policies reflect our values, our business model, and our commitment to contributing to a more sustainable future – socially, economically, and environmentally.

EasySteps has established policies in the following areas:
- Workplace Commitments
- IT and Information Security Policy
- Employee Health and Safety Policy
- Diversity and Inclusion Policy
- Sustainability Policy
- Quality Assurance Policy
- Privacy Policy

The following policies will be developed and implemented during 2025:
- Whistleblower Protection Policy
- Procurement Policy
- Supplier Code of Conduct
- Partner Code of Conduct

Question 14

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

Sustainability is a central and integrated part of EasySteps AB's strategy, governance, and operational work. It is made visible on several levels:

1. Business Model and Core Operations
EasySteps was founded with the purpose of enabling structured sustainability work for other organizations. Our digital platform, EasyStepsGO, is itself a tool for sustainable development, offering features such as double materiality assessments, supplier analysis, LCA, and sustainability reporting aligned with CSRD, ISO 26000, VSME and more.

2. Strategic Direction
Sustainability is not a side activity but a core part of our strategy and value proposition. For example:
- Governance – We ensure all core governance documents (policies, procedures) reflect sustainability principles by 2025.
- Platform Impact – We continuously expand the platform's ability to support clients in their sustainability work.
- Knowledge & Outreach – We offer open sustainability education (e.g., webinars, resources) quarterly to increase access for SMEs.
- Collaboration – We actively seek partnerships with clients, experts, and local actors, as we believe collaboration is key to achieving meaningful and scalable sustainability impact. Through joint initiatives, co-creation, and network participation, we aim to accelerate learning and innovation across the ecosystem.

3. Product Development and Innovation
Our product strategy is sustainability-driven. All feature development is guided by a roadmap that aligns with user needs and global frameworks such as ISO 26000, CSRD, VSME, the SDGs and ESPR.
Examples of sustainability-driven product features include:
- Double materiality analysis
- Sustainability reporting
- Lifecycle assessment

4. Governing Documents and Internal Policies
We maintain a policy framework that supports responsible governance and sustainable operations. These documents reflect voluntary commitments and are referenced in our internal management system, including:
- Workplace Commitments
- IT and Information Security Policy
- Employee Health and Safety Policy
- Diversity and Inclusion Policy

- Sustainability Policy
- Quality Assurance Policy
- Privacy Policy

Planned for 2025:
- Whistleblower Protection Policy
- Procurement Guidelines
- Supplier Code of Conduct
- Partner Code of Conduct

5. Operational Governance and Decision-Making
Sustainability is part of leadership decisions in procurement, product prioritization, and partner selection. It is also embedded in internal planning and is updated annually and includes sustainability-related objectives, risks, and KPIs.
Progress is tracked using EasyStepsGO, where our own double materiality results, stakeholder feedback, and sustainability KPIs are reviewed on a regular basis.

6. External Impact and Partnerships
We aim to support systemic change through collaborations and knowledge-sharing. Concrete examples include:
- Pilot programs with SME clients who test EasyStepsGO modules before release for example our new LCA-module.
- Partnerships with consultancies to offer tools that simplify sustainable workflows.
- Free webinars and resources, including our educational mini-series for SMEs: "Utbildningsserie för SME: Etablera ett systematiskt hållbarhetsarbete."
- Collaboration with local actors such as IFK Värnamo, whom we support in their sustainability work.
These activities are part of our broader ecosystem strategy to empower smaller actors and promote scalable, data-driven sustainability practices.

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?

At EasySteps AB, sustainability is a strategic core priority that permeates all parts of the organization. As a small company, the management team and board consist of the same three individuals, which ensures that sustainability is deeply embedded in both daily operations and high-level decisions.

Roles and Responsibilities:
While all management team members share collective responsibility for sustainability, specific roles are defined to ensure clear ownership:
Stephanie Bedin, CEO and Sustainability Manager - holds overarching responsibility for EasySteps' sustainability work and ensures that sustainability is fully embedded across the organization. She leads the development and implementation of our sustainability strategy, ensures alignment with frameworks such as VSME and ISO 26000, and oversees the monitoring of internal goals and progress through our platform, EasyStepsGO. Stephanie is also responsible for ensuring that sustainability is a key driver in product development—from strategic roadmap decisions to feature-level prioritization—so that our platform actively supports responsible business practices. She plays a central role in building and maintaining partnerships, with a focus on collaborating with actors who share our values and who strengthen our impact in the sustainability ecosystem. Internally, she ensures that policies, processes, and decision-making structures reflect our sustainability ambitions and that they are implemented in a consistent and transparent way.
Sofia Linde, Head of Marketing and Sustainability Expert – leads EasySteps' marketing and brand communication, with a focus on clearly conveying our sustainability values across all channels and stakeholder groups. She is responsible for developing and executing communication strategies that align with our mission to promote responsible and systematic sustainability work, especially for SMEs. In addition to her marketing role, Sofia supports the implementation of our Supplier Code of Conduct by conducting follow-up and assess compliance. This includes designing question sets and routines for evaluating whether partners and suppliers live up to our environmental, social, and ethical standards.
Petra Bedin– Strategic Advisor – contributes with a high-level perspective on the organization's sustainability work. She plays a key role in questioning and strengthening the quality of internal processes from a sustainability standpoint. Through her oversight, she ensures that governance, workflows, and decision-making structures are aligned with EasySteps' long-term sustainability goals.
Decisions on policies, priorities, and resource allocation are made jointly, and always preceded by a impact assessment, conducted using EasyStepsGO's built-in tools.

Operational Responsibility and Integration:
Sustainability is a recurring topic in weekly management meetings and is integrated into all key decision-making areas, including product development, supplier selection, investments, and external communications.

Sustainability is operationally embedded through a structured policy framework and managed using our own platform, EasyStepsGO. The platform is used internally to set, track, and report on sustainability goals, conduct materiality assessments, stakeholder analysis, evaluations and build action plans.
All employees are informed and updated about our sustainability work through a combination of internal communication channels such as Slack and meetings. Key information is also made available through the Multipurpose Handbook, which forms part of our onboarding process, and is reinforced through regular internal updates and meetings.

Communication and Transparency:
The organization's sustainability responsibilities, governance structure, and policy framework are clearly documented in the Multipurpose Handbook and the annual Sustainability Report.
Updates regarding responsibilities, strategy, or governance are communicated through internal channels such as team meetings, email newsletters, and our shared digital workspace. New employees receive this information as part of their onboarding, which includes access to our sustainability documentation, platform training, and our Code of Conduct. All relevant decisions and assessments are logged for traceability and internal learning.

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.

At EasySteps, we consider our stakeholders to be a central part of our sustainability efforts. To ensure trust, relevance, and transparency, we actively provide insight into our work and create structured opportunities for stakeholders to share their perspectives.

1. When and how input is collected:
Stakeholder expectations and input are collected on an ongoing basis and during dedicated annual processes:
- Annually: We use our Double Materiality Assessment (DMA), conducted in EasyStepsGO, to systematically collect stakeholder views on material sustainability topics.
- Continuously: Through customer meetings, partnerships, and platform use, we gather feedback in real time as part of our operations and product development.

Input is also gathered during user testing, collaboration pilots, and through surveys or feedback features in the EasyStepsGO platform.

2. Insight into the sustainability work:
We provide our stakeholders with insight into our sustainability approach through:
- Annually: Through our sustainability report
- Regular updates on our website and external channels, including goals, initiatives, and progress.
- Regular Customer dialogues, where sustainability-related platform usage and development are discussed.
- Regular Collaborations and partnerships that promote knowledge exchange and shared sustainability objectives.

3. Method for stakeholder dialogue
As of 2025, we use the Stakeholder Module in EasyStepsGO to facilitate and document structured stakeholder dialogue. The process includes:
- Identification and mapping of key stakeholders who influence or are affected by our operations (e.g. customers, users, partners, suppliers, and community actors). (Annually)
- Surveys and questionnaires conducted digitally via EasyStepsGO, customized for different stakeholder groups. (Annually)
- Workshops and meetings, where stakeholders can express which topics they find most important for us to focus on in our sustainability strategy. (Continuously)
- Analysis and prioritization of input through our materiality assessment, where we balance stakeholder expectations with the actual or potential impact of our operations. (Annually)

The insights gained directly influence our strategic priorities, sustainability targets, and product roadmap.

Question 17

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

At EasySteps AB, risks and opportunities identified through our SWOT-analysis and double materiality analysis (DMA) are managed in a structured and proactive way. The process includes integration into our strategic planning, internal governance, and operational routines:

Integration into Strategy and Decision-Making:
Risks and opportunities are considered in key strategic decisions – including product development, supplier choices, partnerships, and investment priorities. For example, climate-related risks and data protection concerns influence our selection of hosting providers and technical architecture.

Inclusion in Policies and Action Plans:
Identified sustainability risks and opportunities are addressed through a combination of internal policies and ongoing development of targeted action plans. While not all areas currently have formal action plans, key topics are governed by established policies such as our Sustainability Policy and IT & Information Security Policy. Where action plans exist, they are managed in EasyStepsGO and include responsibilities, and follow-up routines. We continuously work to expand these plans and ensure they are aligned with our materiality analysis and strategic goals. All plans and policies are subject to regular review and updates as part of our governance process.

Ongoing Monitoring and Follow-Up:
As a small and agile team, we stay informed about sustainability-related risks and opportunities through ongoing news monitoring and dialogue with relevant stakeholders. Key risks—such as fluctuating electricity prices, regulatory developments (e.g., CSRD), and potential supplier non-compliance—are tracked informally but continuously, and discussed within the management team in weekly meetings.
Opportunities, such as strengthening partnerships, increasing SME reach, or validating our platform, are followed up through internal reflections and dialogue, KPI tracking in EasyStepsGO, and regular reviews and discussions of progress. While our routines are not yet fully formalized, we maintain a proactive and responsive approach that fits our organizational size and context.

Time based Risk Perspective:
We apply a time-based lens when assessing sustainability-related risks and opportunities. As part of our Double Materiality Assessment in EasyStepsGO, we consider potential short-, medium-, and long-term consequences. This structured approach helps us anticipate developments, prioritize actions, and make informed decisions based on both immediate needs and long-term sustainability goals.

Stakeholder Engagement:
We maintain close communication and dialogue with customers, partners, developers, and

investors to identify emerging risks and opportunities early. Input from these groups is incorporated into management discussions and planning.

Platform-Enabled Management (EasyStepsGO):
We use our own platform, EasyStepsGO, to continuously document and assess risks, opportunities, and sustainability priorities. This creates transparency, traceability, and a structured method for improvement.

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?

EasySteps AB takes a proactive, risk-based approach to managing sustainability risks in our value chain, with a particular focus on human rights, labor conditions, environmental responsibility, and corruption. Currently, our supplier base is small, carefully selected, and consists primarily of long-term partners with whom we maintain close dialogue. No significant risks have been identified at this stage. However, we apply the following preventive measures to ensure early detection and mitigation:

Partner/Supplier Code of Conduct:
From 2026, all partners and suppliers will be required to formally commit to our Partner/Supplier Code of Conduct, which sets clear expectations in areas such as human rights, working conditions, environmental responsibility, and anti-corruption. The Code is based on international frameworks including the UN Global Compact and ISO 26000.

Pre-engagement Risk Assessment:
Before entering new partnerships, we conduct a basic risk screening that includes factors such as geographic risk level, sector-specific risks, and public reputation. Extra attention is given to suppliers in high-risk countries or industries.

Ongoing Dialogue and Monitoring:
We maintain continuous dialogue with key suppliers, including our development team, which allows for transparency, early identification of potential concerns, and joint efforts toward improvement.

Simplified Supply Chain Structure:
With few supply chain tiers we maintain high visibility and control. This setup makes it easier to trace practices and maintain direct accountability.

Future Supplier Evaluations:
In 2026, we will begin implementing regular supplier evaluations using EasyStepsGO. These will incorporate sustainability criteria to monitor compliance with our Code of Conduct and track supplier performance over time.

Through this combined approach, we aim to build resilient, ethical supplier relationships and continuously reduce sustainability risks across our value chain, even in a low-risk context.

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?

EasySteps AB ensures awareness of and compliance with applicable laws and international standards through a practical approach adapted to our size and context as a small Swedish SaaS company.

1. Staying Updated on Legal Requirements
We monitor developments in relevant EU and international regulations—such as CSRD, VSME, and ESPR—through:
- Regular news and industry monitoring via newsletters and social media channels such as Linkedin.
- Participation in webinars and knowledge-sharing forums through networks such as EFRAG, VATI of Sweden, and relevant discussions on LinkedIn
- Informal dialogue with consultants and peers in our field
Responsibility for tracking legal and regulatory changes is shared within the management team and discussed regularly in internal meetings, where updates are translated into practical actions.

2. Internal Policies and Documentation
Our internal policies cover ethics, data protection, human rights, and workplace safety. These are compiled in our Multipurpose Handbook, aligned with Swedish legislation and international frameworks such as ISO 26000 and the UN Global Compact, and reviewed annually.

3. Using Our Own Platform Internally
We use our platform EasyStepsGO to guide and manage our own sustainability work—applying the same tools and standards that we offer our clients. By leading by example, we ensure our internal routines are aligned with recognized standards and continuously improved.

4. Supplier Relationships and Compliance
Our supplier base is small which allows for close and trust-based collaboration. Expectations around sustainability, ethics, and data protection are clearly communicated and followed up through dialogue.
For example, in our collaboration with Vebion Consulting AB, we held a discussion on data protection and ethical standards, which led to concrete improvements in both documentation and working methods. These exchanges are key to ensuring mutual understanding and practical compliance.
In 2025, we will introduce a more structured supplier evaluation process using EasyStepsGO, including assessments aligned with our upcoming Supplier Code of Conduct.

5. Oversight and Governance
Compliance is integrated into our daily operations and decision-making processes. The management team jointly oversees regulatory follow-up, policy implementation, and continuous learning. Sustainability and compliance topics are a recurring item in management meetings.

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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.

As part of our sustainability work and strategic alignment, EasySteps AB has used the mapping framework between ISO 26000, VSME, and the UN Sustainable Development Goals (SDGs) to clarify how our material topics relate to global sustainability objectives. We used the "kopplingsschema" as a guiding tool to identify connections between the main areas of ISO 26000, the structure of the VSME standard, and the SDG goals. This helped us ensure coherence across the frameworks we base our work on, and to focus our contribution where we have the most relevance and potential impact. Based on this process, and in relation to the results from our Double Materiality Assessment (DMA) conducted in spring 2025 using our platform EasyStepsGO, we have identified the following SDG goals as most relevant to our business and value chain:

Goal 5 – Gender Equality
↳ ISO 26000: 6.3 Human Rights, 6.4 Labour Practices
↳ VSME: B9, C7

Goal 8 – Decent Work and Economic Growth
↳ ISO 26000: 6.4 Labour Practices, 6.5 Fair Operating Practices
↳ VSME: B8, C2, C6

Goal 9 – Industry, Innovation and Infrastructure
↳ ISO 26000: 6.7 Community Involvement and Development
↳ VSME: B10, C1

Goal 10 – Reduced Inequalities
↳ ISO 26000: 6.3 Human Rights, 6.8 Social Integration
↳ VSME: B9, C2, C6

Goal 12 – Responsible Consumption and Production
↳ ISO 26000: 6.5 Environment
↳ VSME: B5, C4

Goal 13 – Climate Action
↳ ISO 26000: 6.5 Environment
↳ VSME: B5, C4

Goal 16 – Peace, Justice and Strong Institutions
↳ ISO 26000: 6.6 Fair Operating Practices
↳ VSME: C6, C7

Goal 17 – Partnerships for the Goals

↳ ISO 26000: 6.8 Community Involvement and Development
↳ VSME: C1, C7

We have reviewed the mapping between ISO 26000, VSME, and the SDGs to better understand the connections between our material topics and the global goals. While we have not yet explored the sub-targets in depth, we plan to deepen this work over the coming year. This includes developing concrete action plans and aligning our future sustainability targets with both the results of our Double Materiality Assessment and the relevant SDG targets. At present, our internal goals are linked to areas such as business conduct, workforce & equality, supplier relations, sustainable innovation, partnerships & inclusion, climate change, and IT & information security. These areas correspond to several key areas of the VSME standard, including C2 (People and Social Conditions), C4 (Environment and Climate), C6 (Business Conduct), C7 (Governance and Transparency), B9 (Inclusion, equality and non-discrimination) and B10 (Engagement and partnerships). As part of our ongoing development, we aim to structure and report our efforts in alignment with the VSME framework.

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?

EasySteps AB has developed sustainability action plans based on our Double Materiality Assessment (DMA) conducted in EasyStepsGO. These action plans reflect our most material sustainability areas and are aligned with selected UN Sustainable Development Goals (SDGs). We have also used the mapping between ISO 26000, VSME, and the SDGs to understand how our material topics relate to global goals and standards. This mapping has guided our prioritization and supports future alignment of sustainability targets and reporting.

The action plans are integrated in our governance structure and available in EasyStepsGO, where they are linked to internal goals. The following are key focus areas, connected SDGs, and corresponding VSME targets based on the mapping:

Workforce and equality:
SDGs: 5, 8
VSME targets: B8, B9, C2, C6
Actions: Inclusive recruitment, equal access to training, workplace health and safety reviews, and well-being initiatives.

Supplier Relations:
SDGs: 8, 12, 17
VSME targets: B5, B8, B10, C2, C6
Actions: Promote long-term, ethical partnerships; ongoing dialogue with suppliers; upcoming implementation of supplier assessments aligned with our Supplier Code of Conduct.

Sustainable Innovation:
SDGs: 9, 12
VSME targets: B2, B8, C4, C5
Actions: Develop platform features supporting LCA, double materiality, and social impact assessments; continuous updates aligned with regulatory standards (e.g. CSRD/VSME, ESPR).

Partnerships & Inclusion:
SDGs: 10, 17
VSME targets: B9, B10, C2, C6, C7
Actions: Educational initiatives, collaborations with consultants and local actors, outreach to enable systematic sustainability work for SMEs.

Climate Change:

SDG: 13
VSME targets: B5, C4
Actions: Improve data collection on emissions and IT-related energy use; prepare climate assessments and targets for 2025–2026.

Business Conduct:
SDG: 16
VSME targets: C6, C7
Actions: Policies on whistleblowing; implement routines for compliance and responsible behavior across operations and supplier relations.

IT & Information Security:
SDGs: 9, 16
VSME targets: C4, C6, C7
Actions: Maintain a structured approach to information security based on ISO/IEC 27001 principles; review internal controls and routines for data privacy, secure development, and system resilience; continuously review risks and update guidelines in line with evolving threats.

Our action plans are implemented through:
- Strategic goals and KPIs monitored in EasyStepsGO
- Internal policies aligned with ISO 26000 principles
- Product roadmap that prioritizes sustainability-led development

These plans are reviewed and updated regularly, based on stakeholder input, legal updates, and platform insights. As a growing company, we are expanding our action plans progressively as our operations and sustainability maturity evolve.
During 2025, we will also improve the connection between our actions, measurable KPIs, and the specific targets defined in the VSME standard. This will help us strengthen follow-up and align more clearly with international sustainability expectations and reporting practices.

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?

Over the coming 12 months, EasySteps AB has set concrete sustainability goals linked to our most material topics, the UN Sustainable Development Goals (SDGs), and selected VSME target areas, based on our Double Materiality Assessment (DMA). These goals are integrated into our internal governance and support the continuous development of our sustainability platform and operations.

1. Business Conduct – Ethics, Governance & Transparency
SDG: 16
VSME targets: C6, C7
Goal: Finalize and publish an updated Ethics and Anti-Corruption Policy.
KPI: Included in Multipurpose Handbook and onboarding of 100% of employees/partners by Q4 2025.

Goal: Activate whistleblower channel.
KPI: Function in place and communication plan active by November 2025.

Goal: Publish ISO 26000 alignment overview.
KPI: Available in sales material and website before year-end.

2. Climate Change & Environmental Impact
SDGs: 12, 13
VSME targets: C4, C5
Goal: Launch LCA module in EasyStepsGO.
KPI: Pilot launch by September 2025.

Goal: Conduct internal climate impact assessment (Scopes 1, 2, and partial 3).
KPI: CO_2-eq baseline documented in EasyStepsGO.

3. Supplier Relations
SDGs: 8, 12, 17
VSME targets: B5, B10, C2, C6
Goal: Finalize Supplier Code of Conduct in EasyStepsGO.
KPI: Policy finalized and available in platform by October 2025.

Goal: Assess 100% of active suppliers against Supplier Code of Conduct.
KPI: All suppliers reviewed in EasyStepsGO before year-end.

4. Workforce & Equality
SDGs: 5, 10
VSME targets: B8, B9, C2, C6

Goal: Ensure annual access to sustainability learning.
KPI: At least one training per employee starting from 2026.

Goal: Maintain inclusive recruitment practices.
KPI: 100% of job postings use gender-neutral language and diverse sourcing.

5. Partnerships & Inclusion
SDGs: 9, 17
VSME targets: B9, B10, C6, C7
Goal: Expand strategic partnerships with consultants and educators.
KPI: Active and customer generating partnerships.

6. IT & Information Security
SDGs: 9, 16
VSME targets: C4, C6
Goal: Finalize internal IT & Information Security action plan.
KPI: Action plan documented, shared internally, and linked to risk analysis.

Goal: Integrate basic cyber risk awareness in onboarding.
KPI: Checklist adopted and used for all new employees by end of 2025.

These goals represent the operational arm of our broader action plans. During 2025, we will further align our goals with detailed VSME targets and integrate more robust KPI tracking in EasyStepsGO. This ensures structured follow-up and supports transparent reporting in line with sustainability standards for SMEs.

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?

At EasySteps AB, sustainability is embedded at the core of our strategy, leadership, and product development. This integration ensures that both human and financial resources are continuously allocated to support a long-term, value-creating sustainability agenda.

Human Resources:
- Strategic Integration: Sustainability responsibilities are shared within the leadership team. It is a standing item in strategic and operational decisions and integrated across business development, partnerships, and product design.
- Employee Engagement: All team members contribute to sustainability efforts based on their role. Time is regularly allocated for tasks such as feature development, internal training, or ESG follow-up in EasyStepsGO.
- Competence Development: We maintain a continuous learning approach through:
  -Participation in external webinars and learning sessions via platforms such as EFRAG, VATI of Sweden, Cradlenet, SIS (Swedish Standards Institute) and LinkedIn Learning.
  -Informal dialogue and collaboration with sustainability consultants and educators.
  -Regular knowledge-sharing sessions in our management team regarding regulatory updates (e.g., CSRD, ISO 26000, VSME, ESPR).

Financial Resources:
- Dedicated Budgeting: Sustainability expenses are integrated into our annual budgets for product development, compliance, and business support.
- Platform Investment: Ongoing investments are made to develop EasyStepsGO in alignment with evolving sustainability standards (e.g., GHG reporting, double materiality, LCA). These improvements benefit both clients and our internal work.

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, EasySteps has carried out targeted competence development in the field of sustainability to strengthen both our internal capacity and our offering to customers.

Examples of completed competence development:
Stephanie Bedin, CEO, has completed the Certified CSRD Implementation Leader training through VATI of Sweden. The course provided in-depth knowledge of the CSRD directive, double materiality assessment, reporting obligations, the ESRS standards, and practical application of sustainability reporting under the EU's new requirements.

We have also participated in industry seminars and webinars related to:
- CSRD and the EU Taxonomy
- ISO 26000 and the VSME framework
- Life Cycle Assessments (LCA)

In addition, employees and close collaboration partners have had the opportunity to deepen their knowledge in selected areas. Three focus areas for 2024 and 2025 have been Life Cycle Assessments, CSRD/VSME, and AI development.
This competence has been directly applied to the development of our EasyStepsGO platform – especially in modules for double materiality assessments, stakeholder dialogue, supplier evaluations, life cycle assessments, and the development of AI agents.

Attached files:

CSRD Certificate-Stephanie-Bedin (1).pdf

Question 25

Must be answered every year

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

EasySteps continuously works on competence development in the field of sustainability and has a plan for the short, medium, and long term. In the short term, we focus on strengthening our internal sustainability knowledge as demands for corporate sustainability reporting and responsibility evolve. We plan to:
- Deepen our understanding of frameworks and standards such as CSRD/ESRS and VSME, with a focus on implementation across different industries.
- Stay updated on the EU Taxonomy and CBAM, including how these apply to smaller companies.
- Continue developing competence in life cycle assessments and digital product passports.
- Continue to deepen our knowledge of how ISO 26000 can be strategically applied in small and medium-sized enterprises (SMEs).
- Explore how AI can streamline sustainability work for SMEs.

In the medium and long term, we will continue developing our internal governance based on established sustainability principles and ensure that our platform aligns with upcoming requirements and expectations. Through these efforts, we generate both business value and credibility, strengthening our role as a partner in the transition to sustainable operations.

Implementation of Sustainability Competence Development – Method and Activities
To achieve our competence development goals, EasySteps will work systematically and proactively with both internal and external learning channels. The following methods and activities are planned:

Participation in Webinars and Industry Seminars:
- We will regularly attend webinars, workshops and seminars arranged by sustainability networks, standardization bodies (e.g. SIS), and EU-related initiatives to stay updated on legislative changes such as CSRD, ESRS, VSME, the EU Taxonomy, and CBAM.

Pilot Projects and Applied Learning:
We conduct internal pilot projects to test and apply new frameworks such as LCA calculations, supply chain assessments, and AI-based tools in real-life settings. These pilots help us translate theory into practice and improve both our platform and internal routines.

Independent Research and Knowledge Building:
We continuously gather insights from academic publications, legislative texts, market reports, and international standards (e.g. ISO 26000, GRI, ESRS). This self-directed research helps us stay ahead of trends and strengthen our evidence-based development.

Collaboration with Expert Networks and Advisors:
We will deepen our collaboration with VATI of Sweden and other sustainability advisors to

access expert knowledge, curated learning resources and case-based guidance.

Internal Knowledge Sharing and Applied Learning:
Insights from training sessions and external events will be shared internally through team meetings, documentation in our Multipurpose Handbook, and updates in EasyStepsGO. We will ensure that key knowledge is transformed into improvements in our product and sustainability routines.

Use of Benchmarking and Case Studies:
We will follow developments in other SMEs and SaaS companies to learn from real-world examples of ISO 26000, CSRD and VSME implementation, including practical challenges and solutions.

Participation in Sustainability Networks and Forums:
We plan to actively monitor and follow national and European networks focused on SMEs and sustainability, such as those related to Agenda 2030, digitalization and green transition. These forums will support both learning and strategic partnerships.

Question 26

Must be answered every year

How is the organization's sustainability work communicated?

EasySteps AB aims to communicate its sustainability efforts openly and transparently, both to build trust and to inspire action among partners, customers, and the broader business community. Starting in 2025, our sustainability work will be communicated through the following channels:
- Website and social media: We share updates on our sustainability initiatives, product features (e.g., new modules in EasyStepsGO), and ongoing development related to ESG topics.
- Customer and partner dialogues: We actively communicate how we work with sustainability during onboarding, advisory meetings, and training — including how we use EasyStepsGO ourselves for materiality assessments, stakeholder dialogue, and reporting.
- Collaboration and thought leadership: We contribute to educational partnerships and participate in webinars, workshops, and industry events where we present our approach to the SDGs, ISO 26000, and VSME-aligned practices.

Internally, EasySteps ensures regular communication of sustainability-related developments.
Within the management team, sustainability is a standing agenda item, and progress, risks, and opportunities are discussed continuously. Internally, we share updates via our Multipurpose Handbook, onboarding materials, and meetings.

Annually, the ownership group receives the full sustainability report, which provides an overview of key achievements, areas for improvement, and alignment with relevant standards such as ISO 26000. This ensures transparency and shared ownership of our sustainability direction across all levels of the company.

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.

We are transparent about our sustainability strategy, our priority goals, and our working methods.
Where we choose not to communicate certain details, it is out of consideration for privacy, security, or proportionality — and we are open about the reasons behind those limitations.

Examples of information we do not communicate publicly include:
- Detailed data about our subcontractors is not shared externally due to business confidentiality and information security concerns.
- Internal workplace matters or results from individual employee surveys are not made public, but are managed internally — to protect privacy and ensure a safe space for internal dialogue.
- Sensitive information related to product development or security routines is shared only selectively with customers where relevant (e.g., during due diligence or system audits).

These limitations are not made to hide shortcomings, but to:
- Protect business-critical or personal information
- Ensure that our communication remains meaningful and relevant to the target audience
- Comply with applicable legal requirements (e.g., GDPR and contractual confidentiality)

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.

At EasySteps, sustainability governance is fully integrated into both strategic planning and daily operations. Our approach is guided by the principles of ISO 26000 and aligned with the UN Sustainable Development Goals (Agenda 2030), with specific governance mechanisms in place for each of our prioritized sustainability areas identified through our double materiality assessment.

Governance Structure and Roles:
- The CEO holds overall responsibility for ensuring that sustainability is embedded in our business strategy and long-term planning.
- The Product Lead is responsible for integrating sustainability objectives into the development roadmap of EasyStepsGO, particularly regarding functionality that supports ESG compliance and customer impact.
- The Operations Manager oversees internal matters such as employee wellbeing, workplace environment, supplier engagement, and compliance with sustainability-related policies.

Steering Mechanisms for Priority Areas:
Each prioritized sustainability area (e.g. climate impact, data security, responsible sourcing, workplace equity) is addressed through:
- Dedicated policies and internal controls aligned with international norms (e.g., ISO 26000, GDPR, UN Global Compact)
- Use of EasyStepsGO, which allows us to collect, track, and visualize sustainability metrics (e.g. share of suppliers sustainability-assessed, CO_2 footprint from IT operations, internal training completion)
- Annual sustainability goal reviews aligned with the strategy cycle to reassess risks, update action plans, and track progress using KPIs
- Risk and opportunity analysis, continuously updated and used in strategic decision-making
- Cross-functional collaboration, ensuring all employees understand their role in achieving sustainability goals

Monitoring and Adaptation:
Sustainability performance is reviewed continuously in management meetings. Major updates, such as regulatory changes or stakeholder feedback, are incorporated through our annual sustainability review process and in weekly meetings. This ensures that our governance remains agile and effective in a rapidly evolving context.

By embedding sustainability into decision-making at all levels, EasySteps ensures that governance mechanisms support ongoing improvement and transparent accountability.

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.

EasySteps AB has, during the recent period, carried out and initiated several activities linked to our prioritized sustainability areas, the UN Sustainable Development Goals (SDGs), and aligned ISO 26000/VSME topics. This work is embedded into both our strategic direction and daily operations, with internal documentation stored in our Multipurpose Handbook and EasyStepsGO system.
Below is a summary of key activities:

Goal 5 – Gender Equality:
ISO 26000: Human Rights, Labor Practices
VSME: C1 (Equality), C3 (Work Environment)
- Conducted an internal review of recruitment routines and work environment with a focus on gender equality and well-being.
- Revised our Office Manual with commitments and policys regarding inclusion and diversity.

Goal 8 – Decent Work and Economic Growth:
ISO 26000: Labor Practices, Fair Operating Practices
VSME: C3 (Labor), C5 (Value Chain)
- Developed a supplier assessment procedure in EasyStepsGO.

Goal 9 – Industry, Innovation and Infrastructure:
ISO 26000: Consumer Issues, Environment
VSME: C6 (Innovation), C7 (IT & Data)
- Continued development of our LCA module as part of EasyStepsGO, in close dialogue with pilot customers.
- Held internal meetings and discussions on how our digital tools can support the transition to data-driven sustainability management across industries.

Goal 10 – Reduced Inequalities:
ISO 26000: Community Involvement
VSME: C1 (Equality), C9 (Inclusion)
- Implemented a pricing model that makes the platform accessible to smaller companies and consultants. Prices available on the website.
- Contributed to open initiatives and webinars to support SME preparedness for CSRD/ VSME (materials available online).
- We are continuously working to make the platform more accessible (tillgänglighetsanpassad), so that as many people as possible can use it with ease.

Goal 12 – Responsible Consumption and Production:

ISO 26000: Environment, Fair Operating Practices
VSME: C5 (Supply Chain), C6 (Innovation)
- Ongoing development of features in the platform to help users analyze and assess their supply chains.
- Ongoing development of our Supplier and Partner Code of Conduct, along with supplier assessments of our own supply chain, to strengthen responsible and sustainable practices.

Goal 13 – Climate Change:
ISO 26000: Environment
VSME: C6 (Climate), C7 (IT)
- Identified and initiated dialogue with potential partners to cooperate on climate impact calculation module.
- In 2025, we started to plan to monitor our own emissions and set reduction targets
- Planning for a pilot project in 2025/2026 to provide a full scale solution for LCA and DPP for SMEs.

Goal 16 – Peace, Justice and Strong Institutions:
ISO 26000: Organizational Governance, Fair Practices
VSME: C2 (Governance), C4 (Data Protection)
- Drafted and prepared to launch external whistleblowing system (included in policy roadmap).
- Created internal guidelines and training materials to support a transparent and ethically aligned corporate culture. This is part of our Multipurpose Handbook.
- Governance features rolled out in EasyStepsGO to help clients manage stakeholder engagement and transparency.

Goal 17 – Partnerships for the Goals:
ISO 26000: Community Involvement
VSME: C9 (Inclusion), C10 (Partnerships)
- Partnered with VATI of Sweden to offer knowledge and tools to SMEs.
- Engaged with local actors (e.g. IFK Värnamo) to support community-oriented sustainability initiatives.

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.

EasySteps AB has formed several partnerships that strengthen our contribution to sustainable development and support structured sustainability work among small and medium-sized enterprises (SMEs). These collaborations are central to our mission and align primarily with SDG 17 – Partnerships for the Goals, but also intersect with other SDG areas such as climate action, education, and inclusion.
By combining technology, education, advisory support, and community involvement, we create more pathways for companies to advance their sustainability efforts — with the right tools and guidance.
Types of partnerships and collaborations:

Consulting and Reseller Partnerships
We work with a number of sustainability consultants and agencies who integrate EasyStepsGO into their advisory services. Through these partnerships, companies — particularly SMEs — receive both expert guidance and access to digital tools for materiality assessment, reporting and more.
Relevant to: SDG 8, SDG 9, SDG 12, SDG 17

Referral Partnerships
We have established referral partnerships with actors in sustainability and business support who promote EasyStepsGO to their networks. This helps spread awareness of structured sustainability approaches.
Relevant to: SDG 9, SDG 17

Educational Collaboration – VATI of Sweden
Together with VATI of Sweden, we offer a joint solution combining CSRD training with practical tools in EasyStepsGO. This enables SMEs to take informed steps toward compliance and sustainability reporting.
Relevant to: SDG 4, SDG 12, SDG 17

Community Engagement – IFK Värnamo Partnership
We are a sustainability partner to IFK Värnamo, supporting their internal sustainability work and promoting inclusion and social development in our local community. This partnership reflects our values around equality, participation, and long-term societal benefit.
Relevant to: SDG 5, SDG 10, SDG 16, SDG 17

Through these partnerships, EasySteps strengthens its ability to deliver on its mission: enabling small and medium-sized enterprises to drive effective and transparent sustainability work. All formal collaborations are documented in our internal management system. Agreements and evidence can be presented upon request or during audit.

Question 31

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

As a small Swedish SaaS company, EasySteps AB has a focused but practical approach to sustainability-related crisis preparedness. Our risk profile is primarily linked to digital infrastructure, ethical governance, and supplier relations – rather than physical operations. Therefore, our preparedness focuses on digital continuity, responsible business conduct, and supply chain resilience. Below are our key areas of action:

Information Security and Data Protection:
- Established incident response protocols for data breaches or system outages. For example, we have documented internal routines outlining the steps to take in the event of a system failure or suspected data breach — including immediate notification to the CEO and technical lead, log analysis, incident reporting, root cause analysis, and the implementation of preventive improvements.
- Regular backups and encryption of sensitive sustainability-related data.
- Annual review of our data protection policies, including GDPR compliance and cloud service security standards.
Linked to: SDG 9, SDG 16

Business Ethics and Whistleblower Protection:
- A formal ethics policy and soon a whistleblower function will be in place, enabling confidential reporting of issues such as discrimination, corruption, or misconduct.
- All reports are handled by management and followed up through a defined and confidential process.
Linked to: SDG 16

Supplier Risk Management:
- Ongoing communication with key suppliers ensures quick response in the event of service disruption or ethical concerns.
- From 2025 onward, regular supplier assessments will be conducted to identify potential risks related to human rights, labor conditions, and compliance.
Linked to: SDG 8, SDG 12

Workplace Continuity and Internal Preparedness:
- With a small and flexible team, we are able to quickly reassign tasks in cases of absence or illness, supported by clear responsibility structures and internal communication.
- Cloud-based tools and remote work capabilities allow us to maintain operations during unexpected events.
Linked to: SDG 3, SDG 8

Ongoing Improvements:
- We recognize the need to further systematize our approach to risk management, particularly regarding climate-related risks and evolving sustainability regulations. This is a planned focus for 2025–2026.

Linked to: SDG 13

Through this focused and adaptive approach, EasySteps aims to build a resilient organization that upholds stability, accountability, and sustainable practices — even in times of uncertainty.

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?

EasySteps AB uses a combination of qualitative and quantitative indicators to monitor and evaluate our sustainability performance based on the prioritized areas identified in our double materiality assessment, aligned with ISO 26000 and selected Sustainable Development Goals (SDGs). Tracking and documentation are integrated into our digital platform, EasyStepsGO, which enables structured data collection, visualization, and reporting.

Starting in 2025, we will report in accordance with the VSME standard for small and medium-sized enterprises. Our first VSME-aligned report will be published in early 2026. In preparation, we are currently mapping relevant core indicators from the framework and planning how these will be integrated into our internal monitoring systems, sustainability action plans, and long-term targets. Some of the VSME areas we are preparing to report on include:
- B8, B9, B10 – Human Rights: due diligence, risk situations, avoiding complicity
- C2, C6, C7 – Social Responsibility: stakeholder involvement, fair labor practices, transparency
- B3 – Climate-related impacts and energy use
- B11 – Anti-corruption

These indicators, along with selected internal KPIs, will form the basis of our annual sustainability evaluation and future follow-up. As our reporting practice matures, we aim to improve data quality and alignment with both VSME and ESRS guidance. This will strengthen transparency, comparability, and impact measurement—both for internal decision-making and external communication.

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?

EasySteps AB has identified a preliminary set of indicators that align with our prioritized UN Sustainable Development Goals (SDGs) and material topics, using the mapping between ISO 26000, the VSME framework, and the SDGs as a guide. These indicators are currently being reviewed and prepared for integration into our monitoring processes, in connection with our first sustainability declaration aligned with VSME in 2025. While we have not yet carried out formal measurements, this work represents a key step toward structured and transparent follow-up. The indicators below are considered particularly relevant based on our business model and impact areas, and will be used to establish baseline values and set targets over time:

SDG 5 – Gender Equality (Target 5.5)
Indicator: Proportion of women in leadership and decision-making roles (%)
Status: Baseline to be established Q4 2025
Aligns with C6 – Human Resources & Working Conditions and C7 – Transparency.

SDG 8 – Decent Work and Economic Growth (Target 8.8)
Indicator: Share of suppliers assessed according to our Supplier Code of Conduct (%)
Status: Target for 2025 is to assess 100% of active suppliers using EasyStepsGO
Correspond to B10 – Human Rights in the Value Chain and B11 – Anti-Corruption and Compliance.

SDG 12 – Responsible Consumption and Production (Target 12.6)
Indicator: Number of SMEs using EasyStepsGO to structure their sustainability work
Status: Tracking begins in 2025; goal to increase adoption annually
Links to C2 – Business Model and Value Creation and supports C7 – Transparency.

SDG 13 – Climate Action (Target 13.3)
Indicator: Internal climate footprint (Scopes 1, 2, and selected Scope 3 emissions)
Status: First full assessment planned for Q4 2025
Reflects the requirements of B3 – Climate and Energy.

SDG 17 – Partnerships for the Goals (Target 17.17)
Indicator: Number of active partnerships supporting sustainability development
Status: Data collection begins 2025, to be updated annually
Relevant to C2 – Business Model and Value Creation and C6 – Stakeholder Engagement.

The selected SDG indicators are expected to align with central focus areas in the VSME standard, which supports our ambition to integrate SDG commitments with our strategic goals and future reporting practices.This structured, forward-looking approach will allow EasySteps to build a reliable reporting practice in line with both the global goals and the

VSME standard. It also reflects our ambition to continuously strengthen data quality, transparency, and stakeholder relevance in our sustainability reporting.

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?

EasySteps AB has designated 2025 as the baseline year for formal sustainability measurement in alignment with the VSME standard for small and medium-sized enterprises. As such, no comparative follow-up data is available for previous periods. In connection with our first VSME-aligned sustainability declaration, we are in the process of finalizing a set of relevant KPIs and indicators based on the results of our double materiality assessment and the mapping between ISO 26000, VSME, and the UN Sustainable Development Goals (SDGs). These will form the foundation for structured follow-up and reporting. Data collection aligned with these selected indicators will commence in Q3 2025 and continue throughout the autumn. Initial focus areas include:
- Internal climate footprint (Scopes 1, 2, and selected Scope 3)
- Supplier assessments against our Supplier Code of Conduct
- Gender equality in leadership and decision-making roles

The indicators will be linked to our most material topics and VSME areas such as B3 (climate impact), B8–B10 (human rights), C2 and C6 (stakeholder involvement and labor practices), and B11 (anti-corruption). The results of this initial measurement cycle will be presented in our first full Sustainability Report, scheduled for publication in Q1 2026. This report will serve as a baseline for future target-setting and enable structured performance tracking in line with both VSME and the SDGs. Through this process, we aim to build a transparent, data-driven sustainability governance model that supports continuous improvement and long-term impact.

Question 35

Must be answered every year

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

EasySteps AB has not yet conducted a formal internal audit according to external standards but has established a structured internal review process starting in 2025. This includes a comprehensive checklist covering key areas such as information security and ethical business conduct — guided by ISO 26000 and ISO 27001. As part of the first internal self-assessment in summer 2025, we evaluated internal routines, platform usage (EasyStepsGO), and key governance documents.
The result of this process was the identification and implementation of a systematic audit structure that is well-suited to our organization and provides a comprehensive foundation for future evaluations. Annual internal audits will be carried out moving forward to ensure continuous improvement and alignment with sustainability standards.

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?

EasySteps AB has not yet undergone a formal third-party audit or stakeholder-led review within the framework of our sustainability work. However, 2025 marks the starting point for establishing more structured stakeholder assessments as part of our broader sustainability governance. We currently apply a dialogue-based approach to stakeholder engagement, particularly with suppliers, customers, and partners. Feedback received through these channels is continuously integrated into our operational planning and product development. In parallel, we conducted an internal self-assessment during summer 2025. This internal process covered policy documents, information security routines, ethical conduct, and platform functions related to sustainability.
While no deviations were identified, the review resulted in the establishment of a systematic and comprehensive internal audit structure. As we grow, EasySteps remains open to engaging in formal third-party reviews and expanding stakeholder involvement in line with our evolving sustainability maturity.

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?

As 2025 marks EasySteps AB's first structured follow-up cycle for sustainability, the management team has focused on establishing a clear baseline and evaluating the relevance and integration of our selected priorities. Based on findings from our internal assessment and the results of our Double Materiality Assessment, management concludes that the current focus areas — including business conduct, gender equality, responsible innovation, supplier engagement, and climate impact — remain well aligned with our business model, stakeholder expectations, and long-term strategy. No re-prioritizations have been made at this stage, as this is the first full cycle.

Sustainability is not a separate initiative at EasySteps — it is embedded into the very core of who we are, what we do and where we want to go. As a small and early-stage company built around enabling structured sustainability work for others, we have designed our own operations to reflect those same principles from the start. This gives us a natural, clear, and scalable foundation for long-term governance and impact.

At EasySteps, sustainability is the foundation of our business model and innovation strategy. We exist to make structured, impactful, and accessible sustainability work possible for every organization.
By aligning our own operations and our platform, EasyStepsGO, with the principles of ISO 26000 and the UN Sustainable Development Goals (SDGs), we maximise our positive contribution to sustainable development and societal progress. Our work focuses on helping organizations integrate sustainability into everyday decisions – enabling them to address environmental, social, and governance challenges while creating shared value.
We contribute to sustainable development by:
- Empowering organizations to act on the SDGs through practical tools for double materiality, stakeholder dialogue, life cycle assessment, and transparent reporting.
- Driving societal progress by equipping businesses to innovate responsibly, strengthen governance, and create resilient, inclusive workplaces.
- Creating a ripple effect – our tools enable SMEs to influence their operations, suppliers, and partners, amplifying contributions to global goals far beyond their own footprint.

By using EasyStepsGO ourselves, we prove that structured sustainability work can be achievable, scalable, and results-driven – even for the smallest teams. Our vision is a future where every organization has the tools, structure, and confidence to contribute meaningfully to the SDGs — strengthening societal resilience and building long-term prosperity for people and planet. We help organizations shape this future by enabling them to design better products and services, strengthen governance, and engage with stakeholders — all in one tool.

— Stephanie Bedin, CEO & Sustainability Manager

Attached files:

Ledningsuttalande - ISO 26000 2025.docx

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.

We have not identified any commitments or activities related to national legislation or international sustainability standards that have not been declared or addressed above. All relevant information has been included in this sustainability declaration. EasySteps AB is committed to transparency and continuous improvement, and we strive to ensure that our reporting is complete, accurate, and aligned with applicable frameworks and expectations. Should any new obligations or material activities arise in the future, we will update our documentation accordingly and reflect those developments in our upcoming sustainability reporting cycles.

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?

Yes, EasySteps AB applies a systematic, digital, and improvement-oriented approach to identifying, managing, and following up on sustainability-related developments. Our primary method is the use of our own platform, EasyStepsGO, which provides a structured, step-by-step process for sustainability work across the organization.

Identification of improvement areas is supported by the platform's built-in tools, including:
- Double Materiality Assessments, covering risks, impacts, and stakeholder expectations
- Supplier evaluations and stakeholder dialogues
Internal self-assessments against ISO 26000 and VSME core areas
- Continuous feedback from users, partners, and training providers

Management of actions:
- Improvement needs are documented in EasyStepsGO's Action Plan module and internal Revision Reports
- Each action is assigned a responsible person, timeline, and follow-up status
- Progress is regularly reviewed in management meetings and integrated into operational planning

Follow-up and learning:
- EasyStepsGO is used to continuously track and evaluate progress through status updates and follow-up notes
- Completed actions and remaining development needs are documented to ensure learning and continuity
- Annual internal reviews of the Multipurpose Handbook are conducted, resulting in formal internal reports that identify compliance gaps, operational risks, and areas for improvement

This integrated approach ensures that sustainability improvements are not handled in isolation, but are continuously embedded in our strategic governance and daily operations. It also allows us to demonstrate traceability, transparency, and commitment to continuous improvement — in line with best practices and international frameworks.

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?

Yes, additional improvements in our sustainability work have been made that have not been previously mentioned. Over the past year, EasySteps AB has implemented several important enhancements that strengthen both our effectiveness and social impact. These include:
- Improvement of the user interface in EasyStepsGO to increase accessibility for users with varying levels of digital experience, making sustainability work more inclusive.
- We have initiated the development of AI-powered agents within EasyStepsGO to further support users in conducting materiality analyses, sustainability reporting, lifecycle assessments and more—making structured sustainability work more accessible and efficient for SMEs.
- Establishment of new collaboration models with resellers and training partners, broadening our reach and strengthening our contribution to sustainable development through others.
- Clarification of agile routines in our product development process, enabling better planning and faster user feedback — while reducing resource use by avoiding unnecessary coding.
- Clarification and integration of our core values (transparency, sustainability, and collaboration) in daily operations and external communications.

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)?

EasySteps AB adopts an open and solution-oriented approach to complaints and feedback from stakeholders—we view them as a valuable part of our continuous improvement efforts. As a small company with close relationships to our customers, partners, and suppliers, we are well-positioned to respond quickly and effectively to concerns that are raised. Complaints are handled with transparency and respect, and are treated as opportunities to improve both our operations and the user experience.

Collection of feedback and complaints:
- Direct contact with our team (e.g., email, meetings, customer support)
- Feedback forms within EasyStepsGO (e.g., post-training or project evaluations)
- Input from partners or training providers who pass on user feedback

Example: During our LCA pilot, customers provided feedback on usability and complexity. This led to direct improvements in the module's interface and process flow — illustrating how feedback is integrated into continuous product development.

Assessment and documentation:
- Complaints are documented and analyzed based on type, impact, and root cause.
- Issues are categorized (e.g., technical, ethical, communication-related, or operational).

Actions and follow-up:
- Corrective actions are initiated when needed (e.g., technical fixes, policy updates, or dialogue with affected parties).
- Complaints that recur or indicate broader patterns are reviewed in our internal meetings.

Learning and improvement:
- Feedback is used to enhance platform functionality, working methods, training content, or partnership collaboration.
- Significant incidents are documented using our Incident Report template and documented in our Multipurpose Handbook.

Example: Regular dialogue with partners using EasyStepsGO with their clients provides deep insight into real-world application of the platform. Their feedback informs not only product refinement but also improved support for SMEs navigating complex sustainability requirements.

This structured, feedback-driven approach ensures that all stakeholder input — whether critical or constructive — translates into tangible improvements that align with our mission, values, and long-term sustainability goals.

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 that may be valuable to provide in order to give a complete and accurate picture of EasySteps AB's sustainability efforts and our commitment to contributing to sustainable development.

Sustainability as a core driver of innovation:
Sustainability is not a separate track in our organization – it is integrated into our product development, business model, and customer offering. Our platform EasyStepsGO is specifically designed to help other small and medium-sized enterprises (SMEs) strengthen their sustainability work, which amplifies our positive impact beyond our own operations.

Scalability and multiplier effect:
By equipping other organizations with tools and knowledge to work with sustainability (e.g., stakeholder dialogues, materiality assessments, lifecycle assessment), we aim to create a ripple effect across sectors. Our ambition is to democratize access to structured sustainability work, especially for those who may lack the internal capacity or resources.

Ethical and inclusive digital development:
As a digital provider, we pay particular attention to ethical, inclusive, and responsible use of technology. This includes a strong focus on data protection, accessibility, and human-centered design—ensuring that digital sustainability tools work for people with varying levels of digital literacy. As part of this commitment, we are actively developing AI-powered agents within our platform EasyStepsGO. These agents are designed to support users in tasks like materiality assessments, sustainability reporting and lifecycle assessments. Our aim is to ensure that AI enhances—not replaces—human judgment, and that it is developed transparently, responsibly, and with clear safeguards against bias or misuse. During 2025–2026, we are developing our AI-related work in alignment with the requirements of the EU AI Act. This includes strengthening risk documentation, and adding routines and guidelines within our IT & information security governance. As this work progresses, additional AI-related risks may be identified and documented accordingly.

Ongoing evolution and learning:
2025 marks the first year we implement a more structured and standardized approach to sustainability reporting. This means our work is still evolving, and we are continuously learning. Transparency, openness to feedback, and readiness to improve are core parts of our approach going forward.

We believe this broader context helps clarify how our sustainability efforts are both strategic and purpose-driven — and how they support the larger transition toward

responsible, resilient, and sustainable business practices. It also reinforces our core mission: not only to build a sustainable company, but to provide the tool that enables others to do the same — with structure, clarity, and ease. As we move forward, our goal is clear: to support a more sustainable business landscape — one SME at a time.