

Ergofloor A/S

ESG Report

2025

Environment · Social responsibility · Good governance

Viborgvej 42 · DK-7160 Tørring · Denmark

www.ergofloor.dk · www.ergofloor.vn

Reporting period: Calendar year 2025 · Published 2026



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A sustainable foundation for the future

Sustainability has been part of Ergofloor's DNA from the beginning. Our products are based on recycled rubber from end-of-life tyres, so circularity is not an add-on, but a fundamental condition for our business.

The market has changed. Today, documentation, transparency and risk management are essential for market access – especially in construction and export segments, where requirements for CO₂ footprints and ESG data are becoming more structured. Sustainability is therefore no longer only about materials, but also about management, data and governance.

As a company with our own production in Vietnam, we are aware of the responsibility that comes with an international value chain. We have direct influence on processes, working environment and energy consumption, and we see it as a strength that we can integrate ESG into daily operations rather than outsource responsibility.

In 2025, we established our first consolidated ESG framework based on the VSME principles and with attention to increasing financial requirements, including L193. We have calculated Scope 1 and 2 for both Denmark and Vietnam, initiated Scope 3 reporting and integrated our EPD documentation into a broader ESG context.

We see ESG as part of strengthening the company's resilience – a foundation for reducing risks, strengthening relationships and developing the business long term.

— *Michael Moric & Uffe Mølgaard, Directors, Ergofloor A/S*

About Ergofloor A/S

Since 2000, ErgoFloor A/S has developed and produced resilient flooring for sports and fitness, healthcare and treatment, livestock environments, playgrounds, industry and many other places where flooring makes a difference to the welfare and safety of people and animals. In short, wherever shock absorption, comfort and durability are needed under feet and hooves.

Today, ErgoFloor offers a broad standard range of rubber and vinyl flooring. With our own production, we can provide customised solutions in a wide range of dimensions, thicknesses and surface structures – adapted to the specific environment, load and aesthetic requirements. We supply rubber mats and tiles made from 100% recycled rubber from end-of-life car and truck tyres, vinyl flooring, safety mats for fall protection, stable flooring for horses and cattle, and special solutions for golf courses and clinical environments.

Our strength is a proven production process, many years of experience and a strong supply chain, giving us the flexibility to deliver both standard products and customised solutions within competitive lead times.





ABOUT ERGOFLOOR

Company profile – Denmark & Vietnam

Ergofloor A/S is a Danish manufacturer of ergonomic flooring solutions specialising in recycled rubber. We transform discarded car tyres into durable, safe flooring for workplaces, sports, agriculture and institutions – and operate our own production company in Vietnam with a capacity of more than 3 tonnes of car tyres per day.

Ergofloor A/S – Denmark

Address: Viborgvej 42, DK-7160 Tørring, Central Jutland

Founded: Year 2000 · CVR: 26756596

Employees: Approx. 10 employees

Function: Sales, product development, administration

Market: Denmark, the Nordics and selected European and international markets, including the USA, the Middle East and Asia.

Ergofloor Vietnam Rubber Ltd.

Address: LD09, Road 2, Xuyen A Industrial Zone
My Hanh Bắc Ward, Duc Hoa Dist.
Long An Province, Vietnam

Founded: 2011 as a joint venture (95% Danish-owned)

Employees: approx. 70 employees

Function: Production, Sales, Distribution

Capacity: 3+ tonnes discarded car tyres/day

Products: Rubber flooring

Raw material: Recycled car tyres (post-consumer)

Recycling: 93.08% post-consumer material (EPD documented)

Market: Exports to Europe, the Middle East, the US and Asia

Products & Application Areas

Ergofloor's product range is developed to meet the requirements of professional environments – from heavy industrial floors to specially designed stable floors. All products are made from recycled rubber and combine function, durability and sustainability.



Anti-fatigue mats

Reduce strain on the back, legs and joints. Made from recycled rubber – for industry and business.



Stable flooring

Specially designed floors for agriculture that improve animal welfare and reduce injuries.



Safety flooring

Slip-resistant floors for industry, kitchens and wet rooms. Meets international safety standards.



Sports & fitness flooring

Shock-absorbing floors for gyms and sports halls. Protects athletes and building structures.

Our ESG Framework – Three Pillars

Ergofloor's ESG strategy is built on three integrated pillars that together form the foundation of our sustainability work – from the production hall to the boardroom.



Environment & Climate

- Recycling of discarded car tyres
- Reduction of CO₂ footprint (Scope 1+2+3)
- Circular economy as a business model
- Energy consumption and climate action
- Environmental practices in Vietnam

People & Society

- Safe working conditions in Vietnam
- Employee wellbeing in Denmark
- Fair wages and ILO standards
- Responsible supply chain
- Positive impact for end users

Responsible Governance

- Ethical business practices
- Antikorrupption & Code of Conduct
- Transparency & reporting
- Risk management & compliance
- VSME framework

Stakeholder Analysis

Identification of the ESG issues that are most important to both the company and its stakeholders.

To target our ESG goals effectively, we have carried out an in-depth analysis covering all relevant ESG topics.

For this, we have used digital analysis tools from Danske Bank and Deloitte (the ESG Profile).

On the right is an overview of our results and the areas we are now focusing on addressing.

An ESG stakeholder analysis is a process in which the organisation maps and assesses stakeholders' needs, expectations and potential impacts both on and from the organisation's

environmental, social and governance practices.

	E	S	G
Authorities	None selected	Authorities require the company to have control of basic business practices relating to employee rights	Authorities require compliance with guidelines for ESG communication.
Financial stakeholders	None selected	None selected	None selected
Business customers	Customers request documentation of CO2e emissions	Customers expect the company to act responsibly towards employees. Customers request compliance with their Supplier Code of Conduct	Customers request a sustainability strategy
Employees	None selected	Employees request work-life balance. Employees request diversity and inclusion	Employees request honest and responsible company management

Materiality matrix – 6 focus areas

The matrix shows impact on society, the environment and people (vertical axis) versus impact on business, economy, reputation and strategy (horizontal axis).



Circular economy (E)

High impact on both society/environment and business



Energy consumption (E)

High impact on society/environment and business



Own workforce (S)

High impact on society and moderate impact on business



Health and wellbeing (S)

Moderate impact on both axes



Business ethics (G)

Moderate impact on business and lower impact on society



Business strategy (G)

High impact on business and moderate impact on society

Materiality assessment 1/2

The materiality assessment is based on a management workshop and the use of the ESG profile tool (Deloitte/Danske Bank), where topics were assessed qualitatively based on their impact on the business and the outside world respectively. The materiality matrix is an important tool in our ESG reporting, providing a visual overview of the key areas we have selected and prioritised in relation to our impact on society, the environment, people, business, economy, reputation and strategy. These selected focus areas reflect our commitment and goals for sustainability and responsible business practices.

Selected focus areas:

- Circular Economy
- Own Workforce
- Business ethics
- Business strategy
- Health, safety and wellbeing
- Energy Consumption

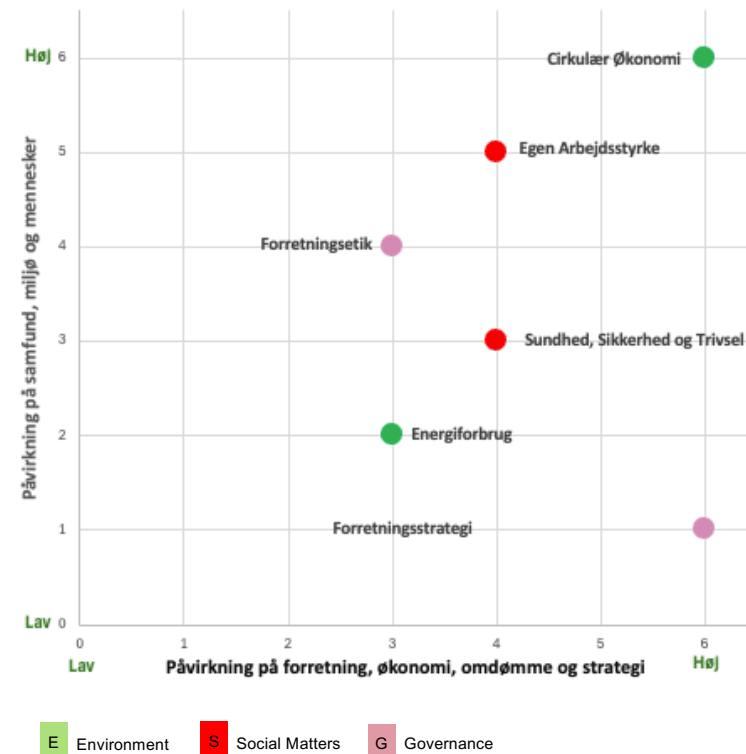
Circular Economy (E)

Circular economy is a key focus area for Ergofloor, as the company's products are largely based on recycled materials and can be recirculated after end of life. The use of recycled rubber reduces the need for virgin raw materials and helps reduce the environmental impact of waste and resource consumption. Circularity also has major strategic importance for Ergofloor, as customers – especially in construction, sports and public facilities – increasingly request documentation of material origin, recycled content and service life. The focus area is therefore considered material both in relation to the company's environmental impact and its business opportunities.

Own Workforce (S)

Ergofloor's own workforce is a material focus area, as employee skills, wellbeing and engagement are crucial to quality, productivity and stable operations – especially in production in Vietnam. The company has direct responsibility for working conditions, collaboration and management across geographies, and there is a clear link between good working conditions and the ability to retain qualified employees. At the same time, challenges relating to working conditions and wellbeing may create operational and reputational risks. Focus on the own workforce is therefore considered material from a social perspective and relevant to Ergofloor's long-term business development.

Væsentlighedsvurdering



Materiality assessment 2/2

Business Ethics (G)

Business ethics is a material focus area for Ergofloor, as the company operates with international production and complex value chains. Ethical business conduct, including responsible supplier management, transparency and integrity, is essential for maintaining trust among customers, partners and other stakeholders. Lack of focus on business ethics may create significant reputational and business risks, while clear guidelines and expectations can strengthen relationships and reduce risks in the value chain. The focus area is therefore considered material in relation to governance and risk management.

Health, Safety and Wellbeing (S)

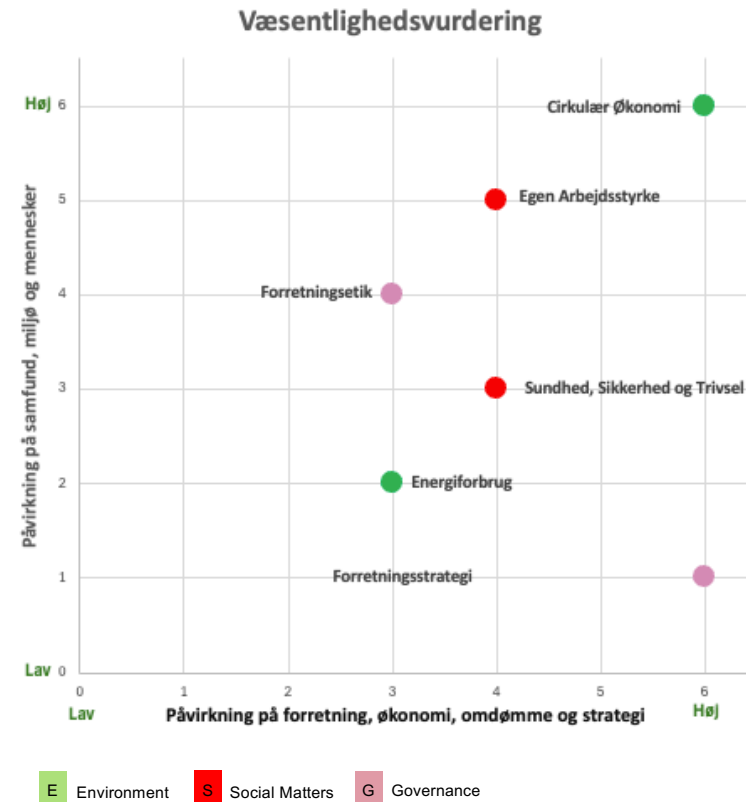
Health, safety and wellbeing is a priority focus area for Ergofloor, especially in relation to physical production in Vietnam. Production work involves potential risks, and a safe working environment is essential to prevent accidents, reduce absence and ensure stable operations. Wellbeing and working environment are also important for employee motivation and retention. Any shortcomings in this area may have serious consequences for both employees and the company's reputation. The focus area is therefore considered material based on high human impact and clear business risk.

Energy Consumption (E)

Energy consumption is a material focus area because the production of rubber flooring is energy intensive and therefore affects Ergofloor's total climate footprint. Energy consumption contributes directly to the company's CO₂ emissions (Scope 1 and 2) and is also affected by energy prices and the energy mix in the production country. Rising energy costs pose risks, while energy efficiency and increased use of renewable energy offer opportunities. Focus on energy consumption is therefore material both environmentally and in relation to economy and competitiveness.

Business Strategy (G)

Business strategy is a material focus area because sustainability is increasingly an integrated part of Ergofloor's value creation and market position. ESG matters such as circularity, documentation and responsible production play an increasing role in customers' decision-making and dialogue with partners and financial stakeholders. A lack of strategic ESG anchoring may pose a risk to market access, while clear integration can create new opportunities and strengthen competitiveness. The focus area is therefore considered material primarily from a business and governance perspective.



UN 17 Sustainable Development Goals (SDGs)

Ergofloor's contribution to the global agenda

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Ergofloor's contribution to the 4 SDGs

SDG 3 – Good Health and Wellbeing

Ergofloor works with products and production conditions that promote safety, health and wellbeing for both users and employees, with a focus on working environment and injury prevention.

Targets:

- 3.4 – Promote mental health and wellbeing
- 3.6 – Prevent injuries and accidents
- 3.8 – Access to health services



SDG 8 – Decent Work and Economic Growth

Own production in Vietnam brings both responsibility and the opportunity for active management of social conditions in our own production – including fair wages, working environment and fundamental rights.

Targets:

- 8.5 – Decent jobs and equal pay
- 8.8 – Working environment and labour rights



SDG 12 – Responsible Consumption and Production

Ergofloor's business model is circular: 93.08% post-consumer material (EPD documented) and 100% recycling after end of life. Direct alignment with Goal 12.

Targets:

- 12.2 – Efficient use of natural resources
- 12.5 – Reduce waste through recycling
- 12.6 – Sustainable practices and reporting



SDG 16 – Peace, Justice and Strong Institutions

Ergofloor works with responsible business conduct and business ethics throughout the value chain, with particular focus on compliance, transparency and clear decision-making processes in production in Vietnam.

Targets:

- 16.5 – Combat corruption and bribery
- 16.7 – Inclusive and responsible decision-making



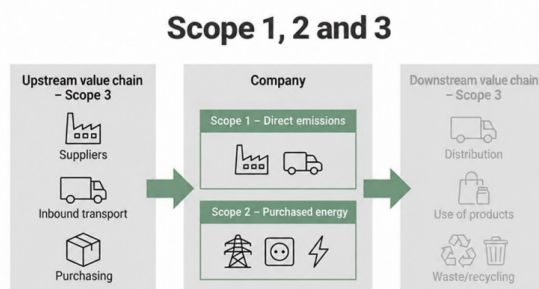


Environment (E)

Circularity, CO₂ accounting and energy consumption

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E Key Figures



ESG key figures [2025]	Unit	Denmark	Vietnam
Environment			
CO2e emissions within Scope 1	Tonnes CO2e	3,81	728,50
CO2e emissions within Scope 2	Tonnes CO2e	2,20	285,75
CO2e emissions within Scope 3	Tonnes CO2e	41.252,82	56,14*
Total CO2e emissions, (scope 1, 2 and 3)	Tonnes CO2e	41.258,84	1.070,39
CO2 intensity, total CO2e emissions relative to revenue	Tonnes CO2e/DKK million	0,12	N/A
Total Energy Consumption	MWh	67,78	9.256,50
Renewable energy consumption relative to total energy consumption	%	62,24	12,80
Water consumption (*estimate, see accounting policies)	m³	250	3.704
Total amount of waste (excl. wastewater)	Ton	5,28	
Management of hazardous waste	%	-	-
Management of recyclable waste	%	15%	21%
Social			
Sickness absence	%	<2%	?
Workplace accidents	number	0	0
Employee turnover	%	0	0
Employee satisfaction	%	N/A	N/A
Gender diversity in the organisation	%	20K/80M	50K/50M
Gender diversity in management	%	0 K / 100 M	50 K / 50 M
Gender diversity in other management levels	%	0 K / 100 M	50K / 50 M
Gender diversity at top management level [Women/Men]	%	0 K / 100 M	50 K / 50 M
Governance			
Pay ratio between CEO and employees	ratio	N/A	N/A
Gender pay ratio	ratio	1,0	1,0

**Scope 3 Vietnam is not fully mapped and is therefore not directly comparable with Denmark.*

Circular Economy – From Waste to Flooring

93,08 %*

Post-consumer material

3+ton

Discarded car tyres
processed daily

25 years

Documented RSL**

0 kg

Primary latex production in 2024

PRODUCTION PROCESS – CIRCULAR VALUE CHAIN

01	02	03
Collection	Granulation	Production
Discarded car tyres are collected from auto workshops and recycling centres	The tyres are cut and granulated into uniform rubber powder	Rubber granulate is shaped, cured and processed into flooring products
04	05	
Quality & EPD	Delivery	
The products are tested and documented with EPD* and material declarations	Transport to customers/dealers/distributors. Products designed for a service life of 15–20+ years	

(*EPD documentation for 60% of the products.)

(**Reference Service Life - EPD documentation for 60% of the products)

CO₂ account 2025 – Scope 1, 2 and 3

Scope 1+2 CO₂e (ton) – 2025

Ergofloor DK and Ergofloor Vietnam compared on Scope 1 (Direct/fuel) and Scope 2 (Electricity & heat).

6

Ergofloor DK
Scope 1+2 ton CO₂e

1.014

Ergofloor Vietnam
Scope 1+2 ton CO₂e

41.253

Ergofloor DK
Scope 3 ton CO₂e

~43.273

Total Ergofloor
Excl. VN Scope 3

 ERGOFLOOR DENMARK	
Scope 1 – Direct (DK) <i>Company vehicles, heating</i>	3,81 ton CO₂e
Scope 2 – Electricity & heat (DK) <i>Office electricity and heat, Tørring</i>	2,20 ton CO₂e
Scope 3 – Goods & services <i>Purchases DK (Klimakompasset)</i>	2.111 ton CO₂e
Scope 3 – Upstream transport <i>Sea/land freight VN→DK is the largest item</i>	39.084 ton CO₂e
Scope 3 – Waste (DK) <i>Recycling and disposal</i>	14,03 ton CO₂e
Scope 3 – Internal transport + other <i>Business travel/commuting + other fuel activity</i>	43.95 tonnes CO₂e
 ERGOFLOOR VIETNAM	
Scope 1+2 – Vietnam <i>Factory operations (Klimakompasset 2025)</i>	1.014 ton CO₂e
*Scope 3 – Raw materials (EPD, 60% coverage) <i>Purchases according to EPD (production material)</i>	<i>~56 t tonnes CO₂e being mapped</i>
TOTAL (excl. VN Scope 3)	~43.273 ton CO₂e

* Scope 3 Vietnam is not fully mapped and is therefore not directly comparable with Denmark.



In depth: E key figures

Ergofloor continuously monitors environmental and climate impact with focus on CO₂ emissions in Scope 1, 2 and 3 – for both the Danish and Vietnamese parts of the company. Klimakompasset 2025 forms the basis for the key figures below.

CO₂ emissions

Ergofloor's carbon accounting covers two entities with very different profiles. In Denmark, Scope 1 is 3.81 tonnes CO₂e (company driving) and Scope 2 is 2.20 tonnes CO₂e (electricity and district heating in Tørring), which is a modest footprint. In Vietnam, Scope 1 is 728.50 tonnes CO₂e from factory operations and fuels, and Scope 2 is 285.75 tonnes CO₂e – due to Vietnam's fossil-heavy electricity grid. Denmark's Scope 3 is dominated by sea and land transport (DSV) from Vietnam at approx. 39,084 tonnes CO₂e and purchases of rubber granulate (2,069 tonnes CO₂e). Sea/land freight is our largest single item and has been identified as the primary long-term reduction area, although it mainly depends on our transport suppliers' initiatives. The freight burden calculations are based on information from freight suppliers on their invoices, which they state is activity-based.

Water consumption

Water consumption has been reported in Klimakompasset for 2025 for Denmark as an estimate based on typical use in office/warehouse buildings. In Denmark, consumption is limited to sanitary purposes. In Vietnam, water is used in production processes, with consumption of 3,704 m³.

Energy Consumption

Total energy consumption is 9,501 GJ in 2025 (DK: 244 GJ, VN: 9,257 GJ). The share of renewable energy is 62.2% in Denmark (district heating and certified electricity), but only 12.8% in Vietnam, where the electricity grid is fossil-dominated. Investment in solar panels in Vietnam is under consideration and is expected to significantly improve the RE share from 2026–2027. We will continue working to optimise energy consumption in production.

Waste management

Ergofloor's business model is circular in itself: 93.08% of the raw material is post-consumer recycled rubber from discarded car tyres (EPD documented). Products are designed for a service life of 20–25+ years and can be recycled after use. Waste volumes from production in Vietnam are being mapped. In Denmark, there is no hazardous waste; waste is sorted into relevant fractions for recycling.



Social Responsibility (S)

Employees, Supply Chain and Positive Impact

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SOCIAL RESPONSIBILITY (S)

Our Employees – Denmark

 Ergofloor A/S – Denmark

~10

Full-time employees

<2%

Sickness absence

0

Workplace accidents (latest year)

100%

Permanent employment

Working environment & safety: Workplace assessments are conducted regularly. Flexible working hours for administrative employees.

Skills development: Ongoing professional training and participation in industry-relevant courses.



Our Employees – Vietnam

 Ergofloor Vietnam Rubber Ltd.

~70

Full-time employees

<2%

Sickness absence

0

Workplace accidents (latest year)

100%

Permanent employment

Working environment & safety: follows Vietnamese rules under the **Labor Code 2012***

Skills development: ongoing professional training and participation in industry-relevant courses.

***Labor Code 2012 (Law No. 10/2012/QH13)**

The Vietnamese Labor Code 2012 sets minimum standards for work, including working hours, rest time, holiday, wages, working environment, social and maternity schemes and rights and obligations for both employers and employees

Overview of Working Conditions



Pay

Above the local minimum wage.
Reviewed annually in line with living costs.



Working Hours

Max. 48 hours/week (ILO).
Overtime is voluntary and paid at a premium.



Safety & PPE

Personal protective equipment for everyone.
Safety training upon hiring and on an ongoing basis.



Health

Statutory social security and health insurance.
Access to on-site healthcare.



Rights

Right to organize and engage in collective bargaining (Vietnamese law).



Child Labour

Zero tolerance. Age verification is mandatory upon hiring.

Responsible Supply Chain & Code of Conduct

Ergofloor requires all suppliers to comply with fundamental principles for human rights, labour rights and the environment based on: the ILO core conventions, the UN Guiding Principles (UNGP), Vietnamese labour and environmental legislation and Ergofloor's Code of Conduct.

Tier 1 Direct Suppliers

Raw materials (rubber granulate), machinery and accessories. All sign Ergofloor's Code of Conduct. Regular dialogue on quality and ESG.

Tier 2 Logistics Partners

Transport providers and logistics partners. Screened for working conditions and certifications. Route optimisation for lower CO₂.

Tier 3 Tyre Collection (WW)

Tyre collection companies. Verified as legal, certified waste processors. Traceability through documentation.

Code of Conduct

Ergofloor's Code of Conduct (2018) covers labour rights, environment, safety and anti-corruption. Used during supplier visits.

Due Diligence

Supplier visits at start-up. Huan (VN partner) facilitates ongoing supervision. Formal audits are planned from 2027.

KPI follow-up

Target: 100% of Tier 1 suppliers with signed CoC by the end of 2027. Number of risk assessments documented.



In depth: S key figures

Employee conditions and wellbeing

Ergofloor values stable and decent employment conditions. All employees in Denmark are permanently employed with pension agreements, and sickness absence is stable below 2% – significantly below the industry average. We operate with a flat organisation and freedom with responsibility, where employees have direct access to management and assigned areas of responsibility. Social cohesion is supported by events and an open company culture.

Vietnam

Ergofloor Vietnam follows Vietnamese labour legislation and actively works to ensure decent working conditions. Wages are above the statutory minimum and are reviewed regularly in relation to living costs. Working hours comply with applicable rules, and overtime is voluntary and paid with supplements.

Data on sickness absence and workplace accidents is based on internal registrations and may be affected by differences in reporting practices.

Occupational safety

Ergofloor has had 0 registered workplace accidents in 2022, 2023, 2024 and 2025 – in both Denmark and Vietnam, based on internal registrations. In Vietnam, safety training is provided on employment and regular workplace assessments are conducted. All production employees are equipped with personal protective equipment (PPE). Working time is max. 48 hours/week according to ILO standards, and overtime is voluntary and paid with supplements.

Gender diversity and management

We continuously work with competency-based recruitment as a basis for developing diversity at management levels. The goal is more balanced representation towards 2027.

Supply chain and social standards

Ergofloor requires suppliers to comply with the ILO core conventions, the UN Guiding Principles and Ergofloor's Code of Conduct. All Tier 1 suppliers sign the CoC (target: 100% by 2027). Tyre collectors are verified as legal and certified waste processors. Ergofloor's direct production in Vietnam enables active management of working conditions and social standards in the value chain.



Good Governance (G)

Business ethics, risk management and transparency

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Business Ethics & Anti-corruption

Anti-corruption

Zero tolerance for bribery and corruption. The Code of Conduct prohibits direct and indirect payments to public officials to obtain business advantages.

Conflicts of interest

Clear guidelines for gifts and conflicts of interest. Employees are required to act openly and responsibly.

Fair Competition

We compete on quality, service and price – never through illegal coordination, market sharing or abuse of market position.

Whistleblower

A confidential whistleblower channel will be established in 2025. Employees can report illegal conduct without fear of retaliation.

Data protection (GDPR)

Ergofloor complies with GDPR. Customer and employee data are protected by technical and organisational measures.

Compliance

Ongoing compliance with Danish and Vietnamese legislation (labour, environmental and tax law). Local legal advisers in both countries.



In depth: G key figures

Governance and corporate management

Ergofloor A/S is managed by directors Michael Moric and Uffe Mølgaard, who hold full responsibility for ESG strategy and the company's development. The company is organised with clear allocation of responsibility and transparency as a core value. We comply with Danish and Vietnamese legislation, including GDPR rules on data protection, and use local legal advisers in both countries.

Anti-corruption and business ethics

Ergofloor has zero tolerance for bribery and corruption. The 2018 Code of Conduct prohibits direct and indirect payments to public officials and sets clear requirements for employees and suppliers regarding ethical conduct, conflicts of interest and gift policy. We compete solely on quality, service and price. An internal whistleblower scheme has been established where employees can report illegal conduct without fear of retaliation.

Pay conditions and transparency

The gender pay ratio is 1.0x – i.e. equal pay. Ergofloor strives for the highest possible transparency in ESG reporting and uses the principles of the VSME framework as the methodological basis for this report. Reporting will be continuously improved as data collection matures.

Risk management and compliance

Ergofloor has mapped ESG-related risks, including climate regulation (CSRD/VSME), transport CO₂ from sea freight, supplier failure, energy price increases in Vietnam and risks associated with green claims. Mitigation measures are described, and work is ongoing to reduce exposure. Formal supplier audits are planned from 2027 as part of strengthening due diligence practices.

ESG Risk Management

Ergofloor has identified the following ESG-related risks and mitigation measures:

Risk	Description	Likelihood	Consequence	Mitigation
Climate regulation	Adaptation to EU CSRD/VSME requirements	Medium	Low	Active VSME preparation, this report
Transport-CO₂	Transport from Vietnam = large Scope 3 item	High	Medium	Route optimisation, consolidated loads
Supplier failure	Lack of rubber granulate alternatives	Low	High	Alternative sourcing analysis planned for 2026
Labour conflicts VN	Dissatisfaction in production	Low	High	Fair wage policy, regular dialogue
Energy prices VN	Rising electricity prices in Vietnam	Medium	Medium	Solar panels and energy efficiency
Green claims/ESG-kommunikation	Regulation of environmental claims	Medium	Medium	EPD documentation, fact-based communication

Overview – ESG Initiatives and Status

Ambition	Initiative / Action	Status	Example KPI
Circularity	EPD and material documentation	✅ Implemented	93.08% post-consumer (EPD) > 60% of products
Energy	Mapping and efficiency improvement	➤ Initiated	kWh/tonne production
Climate data	Scope 1–2 (+3 stepwise)	➤ Initiated	tCO ₂ e/year (group)
Working conditions	Health & Safety and management follow-up (VN)	✅ Implemented	0 accidents / LTIF
Wellbeing	Prevention and support	✅ Implemented	Sickness absence < 2 %
Skills	Training and dialogue	➤ Ongoing	Training hours/employee
Business ethics	Code of Conduct	⌚ Started	% suppliers with CoC
Governance	Roles and compliance	✅ Implemented	annual management review
Strategy	ESG in customer dialogue	✅ Active	revenue with ESG tenders

✅ Implemented · ➤ In progress / Initiated · ⌚ Started / Planned

Standards and Frameworks for This Report

VSME — Voluntary SME Standard (EFRAG 2024)

The EU's voluntary sustainability standard for SMEs. Ergofloor has chosen VSME Basic as its primary framework, as it is designed for companies of our size. See appendix for full reference.

GHG Protocol — Greenhouse Gas Protocol

The CO₂ account follows the GHG Protocol methodology for Scope 1, 2 and 3 calculations. Klimakompasset (Danish standard) is used.

EPD — Environmental Product Declarations

Product documentation via EPD supports transparent communication about the products' environmental impact and recycled content.

SDGs — UN 17 Sustainable Development Goals (2015)

We primarily contribute to SDGs 3, 8, 12 and 16. Our products and business model are directly linked to the global goals.

Accounting policies

Scope of carbon accounting 2025

The ESG report for 2025 covers the period 1/1 2025 to 31/12 2025.

The carbon account is designed to provide an overview of the company's CO₂ emissions and to communicate our climate initiatives and objectives.

Calculation basis for carbon accounting

The carbon account has been prepared in accordance with the international Greenhouse Gas (GHG) Protocol standard. This protocol distinguishes between three areas (scopes) of emissions:

- **Scope 1:** Direct emissions from own facilities and machinery (e.g. combustion of fuels).
- **Scope 2:** Indirect emissions from the production of the energy we buy (e.g. electricity and district heating).
- **Scope 3 (calculated for DK):** Other indirect emissions occurring in the value chain, including emissions from suppliers and carriers.

Digital platforms

To calculate ESG data, we have used the Danish Business Authority's Klimakompasset as the calculation platform in collaboration with our adviser. To prepare our materiality matrix, we used a platform developed jointly by Deloitte, Danske Bank and Lederne.

Data basis

The data basis for preparing the main figures and key figures of the carbon account is based on the company's own records of goods purchases and disclosed audited accounting items, covering purchases for production and other operating expenses. Consumption data (electricity, gas and water) and waste data come from statements/information from the respective suppliers.

For Denmark, water is estimated based on 280 m² of office space and 1,100 m² of warehouse space, with consumption of 0.5 m³/m² and 0.1 m³/m² respectively. In Vietnam, it is based on meter data. Information for calculating Scope 3 has been collected from primary, secondary and proxy sources. Where possible, mainly purchases of production materials, data has been stated in physical units. Purchases of secondary goods and services are calculated based on monetary units.

Data volume

We note that Scope 3 data is subject to relatively high uncertainty, but in this process of updating our ESG report we have worked further to structure data collection so that we can reduce uncertainty in future reports.

Omissions and scope

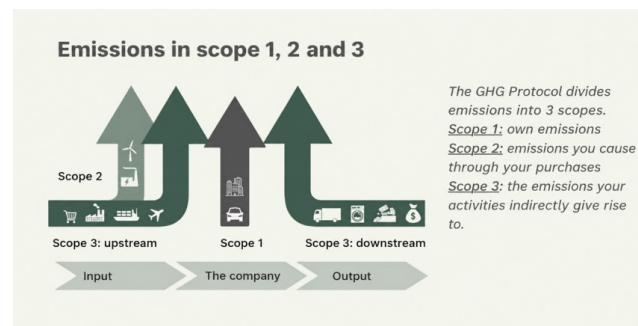
In the Scope 3 calculation (for DK), only the upstream activities are included:

1. Purchased goods and services
2. 3. Waste

Included in the calculations

Social and Governance data.

The data basis was obtained from the company's HR area and from dialogue between the adviser and company management.



Calculation Methods and Data Basis

📄 The carbon account has been prepared according to the GHG Protocol and calculated via the Danish Business Authority's Klimakompasset. The period covers calendar year 2025.

Key figure	Calculation method
CO ₂ e – Scope 1 (direkte)	Activities × emission factors (GHG Protocol). Fuel and heating DK.
CO ₂ e – Scope 2 (el & varme)	Market-based method. Electricity consumption × Danish grid emission factor (DK + Vietnam).
CO ₂ e – Scope 3 DK: 1) Goods & services 2) Upstream transport 3) Waste	1) Spend-based method (DKK × emission factor). 2) Freight volume × IMO factors for sea transport. 3) Waste type × disposal factor.
CO ₂ e – Scope 3 Vietnam (raw materials according to EPD)	EPD-based: SBR granulate and binder account for 60% of total production weight. Calculated using EPD A1–A3 data (SimaPro / Ecoinvent 3.10).
Energy Consumption	$\sum (\text{fuel type} \times \text{energy factor}) + \text{electricity (MWh} \times 3.6) + \text{district heating (GJ)}.$
Renewable energy share	$(\text{Renewable energy} / \text{total energy consumption}) \times 100.$
Sickness absence	$\text{Sick hours} / \text{working hours (incl. overtime)} \times 100.$
LTIF – Injury frequency	$(\text{Number of accidents} \times 1,000,000) / \text{total working hours for all FTEs}.$
Employee turnover	$(\text{Departed FTEs} / \text{average number of FTEs}) \times 100.$

Scope: Scope 3 Vietnam is partially mapped via EPD data (60% of production material weight). More detailed S3 mapping is planned for the 2026 report. Social and Governance data are based on internal HR registrations and management dialogue.

EPD reference: EPD document_EP D-IES-0019494_003_en

Our ESG journey continues

A stronger foundation

This report marks Ergofloor's first consolidated ESG documentation. We have mapped our CO₂e footprint across Denmark and Vietnam, updated our EPD, strengthened our work on safety and working conditions in production and established clear goals for the coming years. The measurable foundation is in place.

Reporting going forward

Going forward, we will report annually based on the VSME standard (EFRAG 2024). This will strengthen comparability over time and ensure that our stakeholders receive a clear and consistent view of our development in E, S and G.

Focus in 2026–2028

We will begin more detailed Scope 3 mapping for Vietnam, continue the value chain dialogue on the Code of Conduct and implement solar panels at the factory in Vietnam. We will focus on structuring the use of our ERP system for automated data collection so future reports can be based on even more precise figures.

We look forward to continuing this journey – and to showing and documenting our improvement efforts in the coming years.

APPENDIX

VSME Basic Module Reference

Reference to the items in the VSME reporting standard (EFRAG 2024) – Basic module.

Ergofloor A/S uses VSME Basic as its primary reporting framework.

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B1 General Information & B2 Environment

VSME Standard (EFRAG 2024) – Basic Module. Reference to Ergofloor’s reporting.

Module	Ref.	Requirement (VSME Basic)	Ergofloor – approach and reference
B1	B1.1	Business model and strategy	Ergofloor A/S – circular business model with production in Vietnam. See slides 2–7.
B1	B1.2	Sustainability management & governance	ESG responsibility anchored in management. Reporting to executive management. See slides 23–26.
B1	B1.3	Material ESG impacts, risks and opportunities	Double materiality analysis completed. 6 focus areas identified. See slides 8–11.
B2	B2.1	Energy consumption and renewable energy	Energy consumption is mapped (Klimakompasset). Target: 100% renewable electricity DK 2026. Solar panels VN. See slides 14–18.
B2	B2.2	Greenhouse gas emissions (Scope 1, 2, 3)	Scope 1+2 (DK): ~41 tonnes. Scope 1+2 (VN): ~1,070 tonnes. Scope 3 transport: ~110 tonnes. See slides 15–18.
B2	B2.3	Pollution (air, water, soil)	Ventilation systems in factory. Checks of flue gases and wastewater. Chemical handling according to VN legislation.
B2	B2.4	Water consumption	Process water is reused. Rainwater collection for cleaning is planned (2026). Consumption is measured.
B2	B2.5	Biodiversity and nature	N/A.
B2	B2.6	Resource consumption and circular economy	93.08% post-consumer material (EPD doc.). 3+ tonnes car tyres/day. 0 kg primary latex. See slide 15.
B2	B2.7	Climate adaptation and transition risks	Risk matrix prepared. Medium risk for climate regulation and transport CO ₂ . See slide 26.

B3 Social Matters & B4 Good Governance

Continued reference to VSME Standard (EFRAG 2024) – Basic Module.

Module	Ref.	Requirement (VSME Basic)	Ergofloor – approach and reference
B3	B3.1	Own workforce (employees, contracts, pay, H&S)	Approx. 10 (DK) + 60 factory (VN). 100% permanent employees DK. Above minimum wage VN. 0 accidents. WPA. See slide 20.
B3	B3.2	Workers in the value chain	Supplier visits, CoC, due diligence on Tier 1 suppliers. 100% CoC target 2025. See slide 20.
B3	B3.3	Affected communities	Job creation in Vietnam. Collection of car tyres for recycling. Social initiatives VN. See slide 21
B3	B3.4	Consumers and end users	EPD and product transparency. See slides 28, 30, 33.
B4	B4.1	Business conduct (anti-corruption, whistleblower)	Code of Conduct (2018). Zero tolerance for corruption. See slide 21.
B4	B4.2	Supplier relationships	Supplier management, CoC requirements, audit programme launched 2025. See slide 21



VSME Reporting Status 2025 (summary)

Ergofloor A/S reports in accordance with the VSME Basic Module (EFRAG 2024). The report covers B1 (general and governance), B2 (environment, climate, energy, circular economy), B3 (social matters, own employees and supply chain) and B4 (business ethics). Next reporting period: Calendar year 2026.

Thank you for your interest in Ergofloor’s sustainability journey

"From waste to flooring – and from flooring to wellbeing."

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Next ESG report expected: Spring 2027 · Reporting period: Calendar year 2025 · Report prepared: 2026

This report is Ergofloor’s first consolidated ESG report. The data basis is being developed, and certain key figures – especially Scope 3 and social data in Vietnam – are based on estimates and internal registrations. Scope 3 is partly calculated using spend-based methods, which may entail uncertainties. Reporting will be continuously improved in the coming years.

The report is not verified by an independent third party. Although we have sought to ensure that the content of the report is accurate, no guarantee is given as to its accuracy and/or completeness, and we therefore disclaim liability for any damage or loss that may arise as a result of actions taken on the basis of the report.