

SUSTAINABILITY REPORT 2025

Halton

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MESSAGE FROM THE BOARD

FOR HALTON, SUSTAINABILITY IS not a separate ambition or a response to external pressure. It is a practical way of strengthening customer value and safeguarding the long-term resilience of the business.

Halton's customers operate in environments where reliability, safety, energy performance and regulatory compliance are critical. Demand for solutions that reduce energy use, support healthier indoor environments and perform consistently over their full lifecycle continues to grow. From a Board perspective, it is clear that Halton's sustainability priorities are closely linked to these customer needs and to the company's ability to compete and grow in demanding markets.

The operating environment remains volatile. Geopolitical uncertainty, energy price fluctuations and evolving regulation are shaping investment decisions across Halton's customer segments. Against this backdrop, sustainability plays an important role in strengthening business resilience. Climate-related targets, responsible sourcing practices, sustainable

design principles and lifecycle thinking help Halton manage risk, anticipate change and maintain continuity across its Strategic Business Areas.

During 2025, the Board has followed with particular interest how sustainability has been embedded into Halton's Beyond 500 strategy and translated into concrete actions. This includes clearer governance, measurable commitments and increased focus on execution rather than declarations. From the Board's oversight role, disciplined delivery and transparency are essential to ensuring that sustainability supports both customer outcomes and financial performance.

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Halton's customers operate in environments where reliability, safety, energy performance and regulatory compliance are critical.

As the newest member of the Board, I have been encouraged by the strong alignment between Halton's sustainability agenda and its core business priorities. Sustainability is treated as part of how decisions are made, products are developed and partnerships are built, not as a parallel agenda.

Looking ahead, the Board remains committed to supporting management in further integrating sustainability into Halton's strategy and operations, strengthening the company's ability to deliver long-term value in an increasingly complex world.

Andreas Weishaar
Member of the Board
Halton Group



BUSINESS AND STRATEGY OVERVIEW

Navigating through turbulence in 2025

The world became increasingly VUCA (Volatile, Uncertain, Complex and Ambiguous) in 2025. However, our customers mostly continued investing according to their plans, which kept the market momentum positive for most of the Halton Strategic Business Areas. Halton Group level sales reached all time high of 340M€, which was 7.5% above the 2024 level. Our employee engagement improved and is above the manufacturing industry average. We continued to see great commitment from Haltonians serving customers in a fast-changing environment.

Beyond 500: Sustainability built in from day one

The launch of our new Beyond 500 strategy marked a defining moment for Halton. On the very same day we kicked off this strategy process, we publicly committed to the Science Based Targets initiative (SBTi). This was a deliberate signal that sustainability is embedded in our strategy from the outset and guides how we grow, invest and create long term value.

Sustainability as the Starting Point for Value

At Halton, sustainability is not an end-result – it is the starting point for innovation. In 2025, we initiated the development of Sustainable Design Principles to systematically integrate sustainability into innovation and product development. This strengthens customer value through improved energy performance, durability, maintainability and circularity across the full lifecycle. Together with our lifecycle services, this approach helps customers extend product lifetimes, optimise performance over time and reduce environmental impact. These are outcomes that are increasingly expected by customer segments across all regions.

Ecosystem Collaboration for Scalable Impact

We strengthened collaboration across a broader sustainability ecosystem, working with customers, partners, suppliers and organisations such as the World Sustainable Hospitality Alliance. Together with our continued commitment to the UN Global Compact, this ecosystem approach enables shared learning, accelerates innovation and helps scale sustainable solutions that no single company can achieve alone.

Health, Safety and Wellbeing at the Core

We continued to strengthen our focus on health, safety and wellbeing as fundamental business priorities. Our Kitchen Condition report, in partnership with The Burnt Chef and 1473 media, demonstrates how Halton translates wellbeing into actionable insights, supporting safer, healthier and more productive working environments. These efforts directly link sustainability with operational excellence and customer performance.

Responsible Supply Chain

In 2025, we advanced sustainable sourcing through the implementation of EcoVadis across our supply chain. This strengthens transparency, supports continuous improvement and reinforces responsible business practices among our suppliers. A resilient and responsible supply chain is essential to delivering reliable, high quality and sustainable solutions to our customers.

Staying the Course in Turbulent Times

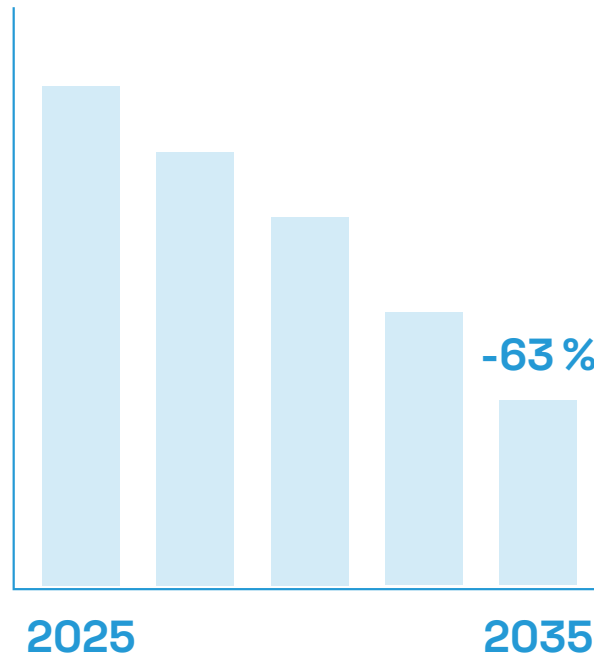
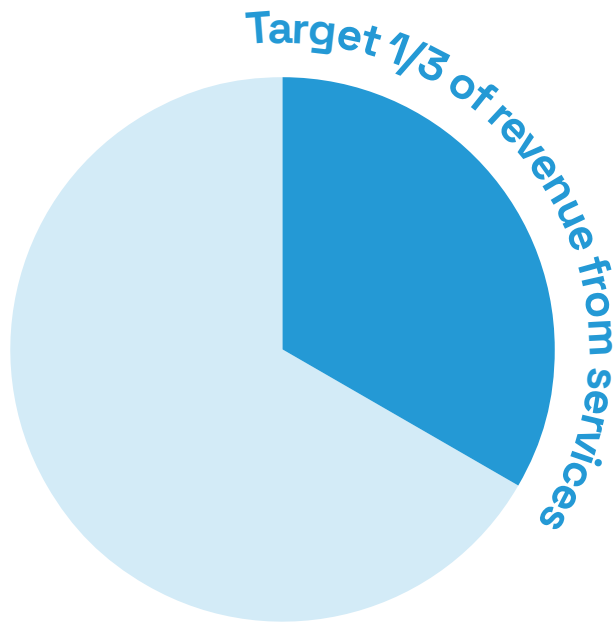
In an increasingly volatile and uncertain world, our strategic direction remains clear. Across our strategic business areas, we stay committed to our mission, with a strong innovation focus on

wellbeing, safety and sustainability. We continue to grow our lifecycle services, strengthen long term customer relationships and stay close to our customers across the globe — ensuring that Halton remains a trusted partner today and in the future.

Kai Konola
President & CEO
Halton Group



HIGHLIGHTS 2025

340 M€ Record sales growth Halton Group sales reached an all time high of €340m (+7.5% vs. 2024).	SBTi commitment Halton committed to the Science Based Targets initiative (SBTi) at the strategy kick off.	<table><tr><th>Year</th><th>Reduction</th></tr><tr><td>2025</td><td>Baseline</td></tr><tr><td>2035</td><td>-63%</td></tr></table>	Year	Reduction	2025	Baseline	2035	-63%	<table><tr><th>Category</th><th>Percentage</th></tr><tr><td>Target 1/3 of revenue from services</td><td>33%</td></tr><tr><td>Other</td><td>67%</td></tr></table>	Category	Percentage	Target 1/3 of revenue from services	33%	Other	67%	Health & safety strengthened Reinforced health and safety governance through an updated global approach and actions to improve performance
Year	Reduction															
2025	Baseline															
2035	-63%															
Category	Percentage															
Target 1/3 of revenue from services	33%															
Other	67%															
Beyond 500 launched Sustainability was embedded into Halton’s new Beyond 500 (2026–2030) strategy from the outset.	Concrete decarbonisation actions Advanced site initiatives including an air-water heat pump at Kausala and green electricity operations in Malaysia.	Clear climate pathway & baseline Halton is setting a climate ambition including 63% Scope 1–2 reduction by 2035 and net zero by 2050, with 2025 as the baseline year	Circularity scaled through services & design Progressed circularity by growing lifecycle services business and advancing the process to develop Sustainable Design Principles.	Stronger governance & responsible business Updated Code of Conduct and Supplier Code of Conduct and advanced supplier transparency via EcoVadis implementation.												

ESRS 2 GENERAL DISCLOSURES

BP-1 – Basis for preparation of the sustainability report

General Basis

This sustainability report covers material impacts, risks, and opportunities across Halton Group's own operations and both upstream and downstream value chains. The disclosures include information on Halton's direct operations, as well as relevant value chain data, where material, in accordance with ESRS 1.

The sustainability report covers all entities within the Halton Group's consolidation boundary for financial reporting, unless otherwise specified. The reporting period aligns with Halton's financial year e.g. January 1 to December 31, 2025. The report has been prepared with reference to, and in partial accordance with, the November 2025 simplified draft of the European Sustainability Reporting Standards (ESRS) and the requirements of the Corporate Sustainability Reporting Directive (CSRD), complemented by other relevant national legislation.

Halton Group operates through a highly decentralised organisational structure, comprising 14 largely independent factory units that

function with limited Group-level guidance. As a result, operational practices, processes, and systems differ across locations. This variation can limit the level of detail that can be provided for certain ESRS disclosure requirements, as processes are not fully harmonised across the Group.

The decentralised model also presents challenges for producing consistent and comparable quantitative data. Data-collection maturity is still developing in several units, which affects the completeness and accuracy of certain indicators. This is particularly evident in environmental reporting, where estimates are still required for parts of the dataset, and in social disclosures (notably ESRS S2–S4), where the Group is not yet able to report comprehensive quantitative information.

The reporting also considers the United Nations Global Compact principles and other international standards as appropriate.

Halton Group applies the short-, medium-, and long-term time horizons as set out in ESRS 1, unless otherwise specified. Where estimations or management judgment are applied, these are disclosed in the relevant sections of the report.

The topics and disclosures included in this statement are based on a double materiality assessment conducted in 2024, in line with ESRS 1. The assessment was conducted on Halton Group level. This assessment considers both the actual and potential impacts of Halton's activities on people and the environment (impact materiality), as well as the risks and opportunities that could affect the company's financial position, performance, or cash flows (financial materiality). The process involved input from internal and external stakeholders and was approved by Halton Group's Board of Directors.

Use of Estimates and Uncertainty

The preparation of this sustainability report requires management to make estimates and assumptions that affect both qualitative and quantitative disclosures. These estimates are based on the best available information at the time of reporting and are regularly reviewed. Areas requiring significant judgment include the calculation of greenhouse gas emissions, assessment of value chain impacts, and the determination of material topics. Where estimation uncertainty is significant, this is disclosed in the relevant sections.

Scope of Estimations

Greenhouse gas emissions (Scope 1 and 2) are determined using activity-based data. For some Scope 3 categories, significant estimations are employed, such as spend-based calculations for purchased goods and services. Halton Group is committed to refining these assumptions and aims to gather more specific data in the future.

Approval and Assurance

This sustainability report has been approved by Halton Group's executive management. The report has not been externally verified by a third party.

GOVERNANCE

GOV-1 – The role of the administrative, management and supervisory bodies in relation to sustainability

HALTON GROUP IS A family-owned enterprise, with Halton Ventures as the parent company and active owner. Halton Ventures and Halton Group are owned by the Halttunen family and Halton Ventures provides strategic support and oversight to Halton Group and its subsidiaries. Halton Ventures has an active role as both owner and investor. With a focus on the green transition and the built environment, Halton Ventures has a mission to practice and support innovative entrepreneurship that benefits society and nurtures the environment. The activities of Halton Ventures range from the strategic support and ownership of Halton Group to various other investment and innovation endeavours that align with the mission.

A new organisational structure for Halton Group was established at the start of 2025 and from then on, Halton Group operated through

four strategic business areas (SBAs): SBA Foodservice (professional kitchens/restaurants), SBA Marine, Energy & Infrastructure (heavy industry, marine vessels), SBA Buildings (commercial/public buildings) and SBA Heath and cleanroom (healthcare, laboratories). The group structure comprises of Strategic Business Units (SBUs) that are production facilities and sales units (CRUs).

The Board of Directors of Halton Group is responsible for the overall direction of the company, including the approval of the sustainability strategy, annual sustainability statement, key sustainability targets and action plans. The Board is supported by the Executive Management Team, which is responsible for the operational implementation of the sustainability strategy and targets. Targets were set during the strategy process and the progress will be monitored in the Board meetings frequently. Halton’s governance model ensures that sustainability is integrated into all levels of decision-making, with clear roles and responsibilities for oversight, implementation, and monitoring.

Halton Group’s Board is composed of members of the Halttunen family and external professionals, ensuring a balance of ownership

continuity and external expertise. The Board of Directors consists of eight non-executive members, with 38% female representation and 50% independent members. Board members are selected in line with the long-term ownership strategy and values.

The Board and management team bring together diverse skills relevant to Halton’s

business and sustainability priorities. The Board receives regular training and updates on sustainability topics and regulatory developments. Sustainability is a standing agenda item in Board meetings. The Board and Executive Management Team receive regular updates on material sustainability topics, progress towards targets, and stakeholder expectations.

BOARD OF DIRECTORS

Name & role	Year of birth	Gender	Tenure	Independent
Mika Halttunen, Chair	1960	Male	member of the owner family	Dependent on Halton
Tarja Takki-Halttunen, Vice Chair	1962	Female	member of the owner family	Dependent on Halton
Carola Puusteli, Board member	1965	Female	since 2020	Independent
Andreas Weishaar, Board member	1973	Male	since 2024	Independent
Tomi Laamanen, Board member	1968	Male	since 2001	Independent
Krista Halttunen, Board member	1991	Female	member of the owner family	Dependent on Halton
Matti Ruotsala, Board member	1956	Male	since 2007	Independent
Aleksi Halttunen, Board member	1994	Male	member of the owner family	Dependent on Halton

GOV-2 – Integration of sustainability-related performance in incentive schemes

SUSTAINABILITY IS AN INTEGRAL part of Halton’s Group strategy, and sustainability targets are embedded into the performance objectives of all employees, including senior and executive management. Individual annual targets are derived from the company’s strategic priorities, ensuring that progress on sustainability, including such as climate actions, safety performance, and ethical business practices, forms a core part of performance evaluation. This alignment reinforces accountability and supports the long-term integration of sustainability into Halton’s business performance and decision-making.

GOV-3 – Statement on due diligence

HALTON HAS A GROUP-WIDE due diligence process covering its own operations and value chain, consistent with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines. The process is embedded in governance through the Code of Conduct,

Supplier Code of Conduct, and key sustainability policies, with oversight by Group Leadership and regular reporting to the Board.

Halton identifies and assesses actual and potential adverse impacts through regular risk assessments, supplier evaluations, EcoVadis screening, and the Double Materiality Assessment conducted as part of the ESRS transition. Identified risks include human rights, labour conditions, environmental impacts, product safety, and ethical business conduct.

Stakeholder engagement is integrated throughout the process and includes employees, suppliers, and local communities as well as customers and value-chain partners. Engagement practices support identifying expectations, validating risks, and shaping mitigation actions.

Halton takes preventive and corrective actions proportionate to identified risks—such as corrective action plans for suppliers, safety improvements at sites, and actions aligned with Halton’s climate and circularity targets. These are supported by established reporting channels, including whistleblowing mechanisms. Effectiveness is tracked and monitored through KPIs covering supplier performance, environmental impacts, safety indicators, and stakeholder feedback.

GOV-4 – Risk management and internal controls over sustainability reporting

HALTON GROUP IS COMMITTED to developing sustainability reporting processes and internal controls. For energy and emissions data (including all scopes), an external platform provider is utilised, enabling partially automated control over the reported figures including period-over-period comparisons, the four-eyes principle, clear roles and anomaly detection. Additionally, the Group Sustainability function oversees data reporting and reviews reported data. Halton Group is planning to have the energy and emissions data externally assured from the financial year 2026 onward.

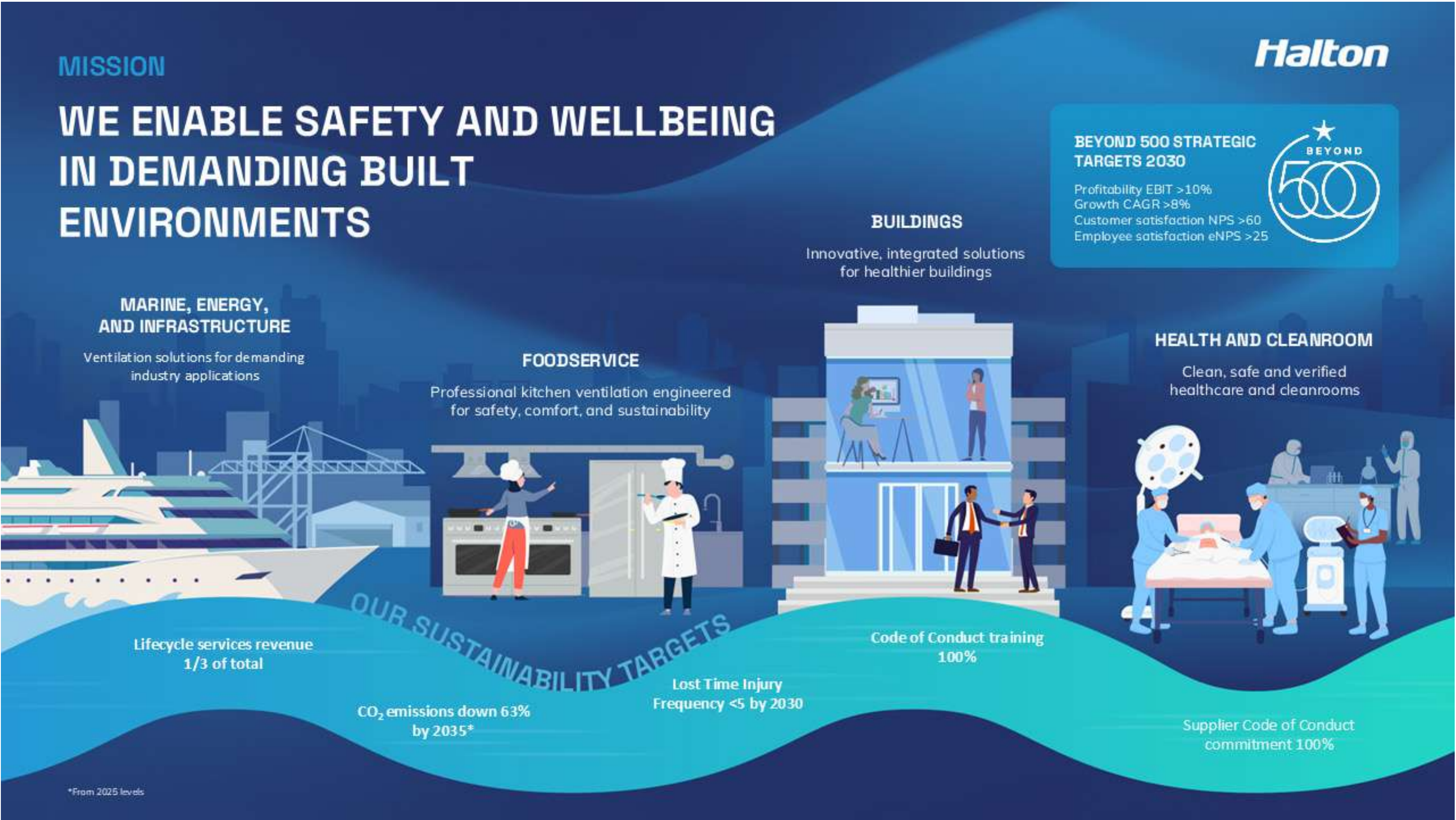
Other data is handled more manually but four-eyes principle is applied also as well as manual anomaly detection.

STRATEGY

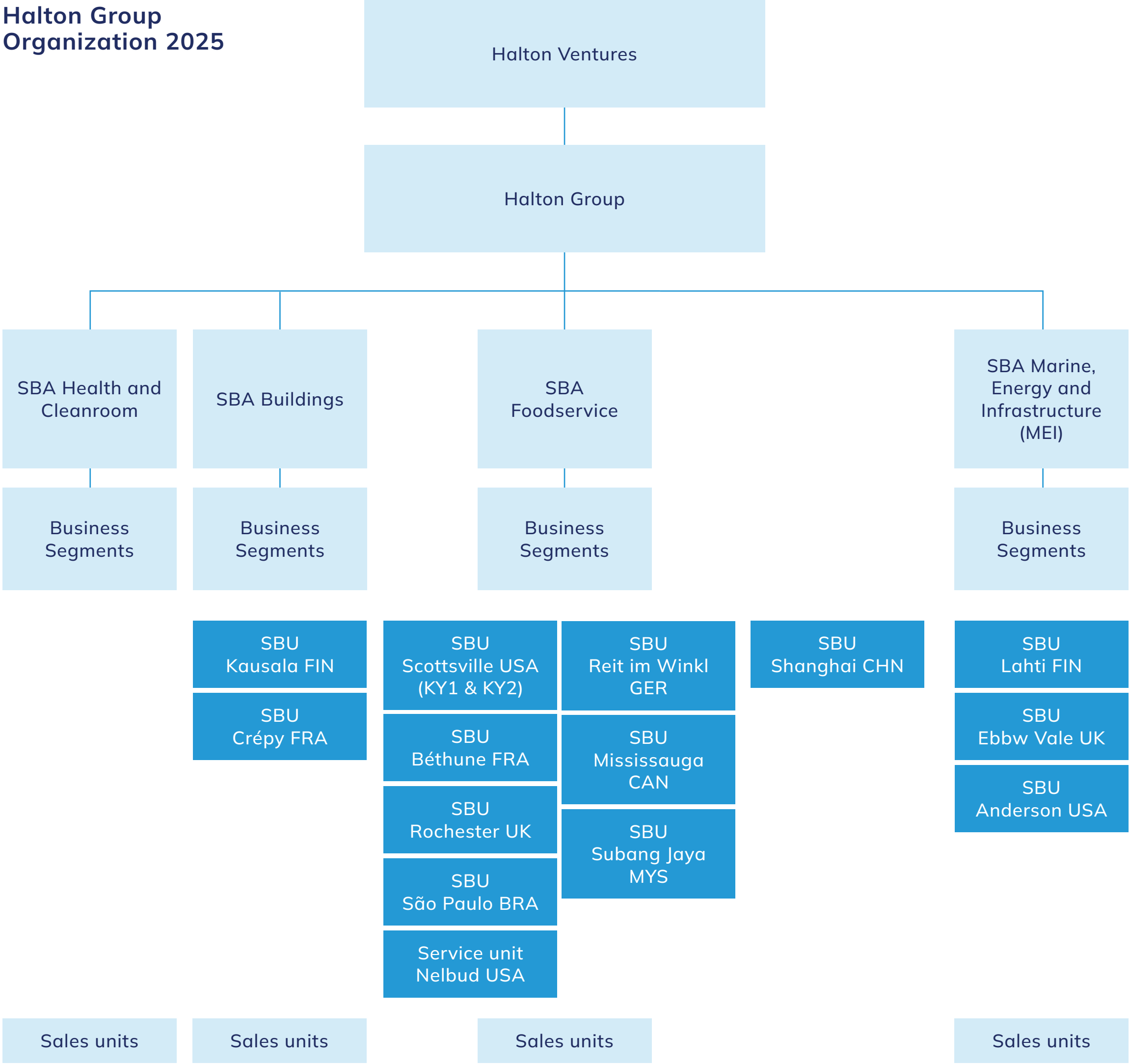
SBM-1 – Strategy, Business Model, and Value Chain

HALTON IS A FAMILY-OWNED global technology company specialising in solutions that enable safety and wellbeing in demanding built environments. With operations in more than 35 countries, own production in nine countries and 14 factories, and 11 R&D and Innovation Hubs worldwide, Halton serves customers across professional kitchens, commercial and public buildings, healthcare and cleanrooms, as well as marine, energy and critical infrastructure. The company’s nearly 60-year heritage and deep proximity to customers underpin its ability to deliver reliable, high-performance solutions across diverse sectors.

In 2025, Halton carried out a comprehensive strategy update to ensure long-term competitiveness, strengthen value creation, and respond to accelerating sustainability requirements. The process was led by the Executive Team and built on structured analyses of customer needs, industry trends, regulatory developments, and insights from the double



Halton Group
Organization 2025



materiality assessment. Cross-functional teams and business areas were actively engaged throughout the review, ensuring that the updated direction reflects both market expectations and Halton’s operational realities.

Sustainability at the core

Sustainability is embedded at the core of Halton’s 2026–2030 strategy—Beyond 500. The mission, enabling safety and wellbeing in demanding built environments, directly guides innovation, product development, digitalisation, and lifecycle services. Halton focuses on designing energy-efficient, resource-smart, and long-lasting solutions, supported by carbon-neutral production and upgrades that extend the lifecycle of existing systems. Across all business areas, sustainability is positioned as a key differentiator and a driver of customer value.

Global demand for safer, healthier, and more energy-efficient built environments continues to grow rapidly. Urbanisation, climate change, and increasingly stringent performance requirements create strong business opportunities for Halton’s advanced HVAC, indoor air quality, and kitchen ventilation solutions. Demand-based control systems, digital connectivity, and lifecycle services enable customers to reduce operational costs and

emissions—opening new markets in Asia, the Middle East, North America, and in sectors undergoing rapid sustainability transformation such as foodservice, healthcare, cleanrooms, and the green-transition energy sector.

Climate, energy, circularity, and wellbeing trends are reshaping built-environment requirements globally. Halton’s strategy integrates these shifts by focusing on resource-smart growth, sector-specific innovation, and global expansion in high-impact markets. The company anticipates and responds to customer needs driven by regulatory change, decarbonisation pathways, and wellbeing-centred design. Through digitalisation, lifecycle services, and reliable long-life solutions, Halton positions itself as a long-term partner for customers navigating the sustainability transition.

The guiding principles of Halton Group’s strategy are:

- Best-in-class customer experience through expertise, local presence and global cooperation.
- Unique value to customers through innovations and increasingly leveraging digitalization to create the difference

Halton’s main offerings



- Providing “peace of mind” for customers throughout the entire lifecycle
- Continuously renewing company and exploring new opportunities outside present core business
- Strongest sustainability benefits to customers
- Close to customers globally, with Asia and the Middle East growing fastest

The detailed business strategy was done on SBA level.

Foodservice focuses on transforming commercial kitchens into safe, comfortable, intelligent, and highly energy-efficient environments. Growth is driven by expansion in the Middle East and Asia, alongside a strong increase in lifecycle services and digitalised, low-energy ventilation solutions that differentiate Halton in a rapidly evolving market.

Marine, Energy & Infrastructure is centred on developing future proof solutions for ships, energy production, and critical infrastructure, aligned with customer needs for sustainability, safety, and operational resilience. The strategy emphasises growth in North America and targeted development in Asia, supported by green transition technologies and lifecycle based service concepts.

Health & Cleanroom advances innovations that enhance the safety, performance, and sustainability of controlled environments in health-care and industrial cleanrooms. The business strengthens its foothold in Northern Europe and China while selectively expanding into the Middle East and Asia, and broadens its offering beyond operating rooms to cover a wider range of critical cleanroom applications.

Buildings targets improved profitability through streamlined production, a simplified offering, and a strong focus on high value customer segments. Geographic expansion and the development of product as a service models support long term lifecycle performance for customers.

Halton’s products create meaningful environmental handprints by lowering customers’ energy use and emissions, eliminating harmful refrigerants, enabling circularity, and optimising lifetime performance. These positive impacts exceed Halton’s direct footprint and reflect the strategic commitment to accelerating sustainability through innovation.

Halton does not operate in the fossil fuel, chemicals production, controversial weapons, or tobacco sectors.

SBM-2 – Interests and Views of Stakeholders

HALTON GROUP ACTIVELY ENGAGES with customers, employees, suppliers, local communities, and industry associations to ensure that their interests and views inform Halton’s strategy and business model.

Stakeholder engagement is conducted through:

- Regular customer satisfaction surveys and co-creation workshops to identify emerging needs and expectations.
- Employee engagement surveys, health and safety committees, and open dialogue channels to foster a culture of inclusion and continuous improvement.
- Supplier audits and training to promote responsible sourcing and human rights due diligence.
- Community outreach and partnerships, particularly in regions where Halton operates manufacturing sites, to address local environmental and social impacts.
- Collaboration with academia, including research institutions and universities, to support innovation, advance scientific understanding, and co-develop solutions that

promote healthier, more energy-efficient indoor environments.

- Participation in academic research, industry associations and standardisation bodies to contribute to the advancement of sustainable building practices.

Key stakeholder expectations identified include:

- Growing importance of high-quality, comparable sustainability data, especially on product-level – including EPDs, LCAs and clear lifecycle information
- Strong and growing demand for low-carbon materials, especially steel, with customers expecting proactive proposals and pilot options
- Transparency and traceability in the supply chain
- Circularity and lifecycle services rising as strategic priorities. Also opportunities for collaboration on innovation and circular economy initiatives.
- Appreciation for suppliers who act as proactive sustainability partners, offering guidance, training and forward-looking solutions aligned with evolving regulation.

Halton’s response to stakeholder expectations

Halton addresses these expectations by strengthening sustainability integration across its strategy, product development, and operations. The company is expanding product-level environmental data availability through ongoing LCA and EPD development, advancing low-carbon material sourcing initiatives, including green-steel pilots, and enhancing traceability in the supply chain through due diligence processes and improved data collection. Circularity considerations are embedded into the Sustainable Design Principles and service offering development to extend product lifetime and improve end-of-life outcomes. Supplier engagement is being deepened through training, clearer sustainability requirements, and collaboration to develop forward-looking solutions that meet regulatory and customer expectations. These actions ensure that stakeholder insights directly shape Halton’s priorities and long-term development roadmap.

The Board of Directors and executive management are regularly informed of stakeholder views through structured reporting and direct engagement, ensuring that these perspectives are integrated into strategic decision-making.

SBM-3 – Interaction of Material Impacts, Risks, and Opportunities with Strategy and Business Model, and Financial Effects

HALTON'S STRATEGY AND BUSINESS model are shaped by the interaction of material sustainability impacts, risks, and opportunities identified through the double materiality assessment.

Material impacts and risks for Halton:

- Climate change: Halton's operations and products contribute to and are affected by the transition to a low-carbon economy. Key risks include regulatory changes, supply chain disruptions, and evolving customer requirements for energy and emissions performance.
- Resource use and circularity: The availability and price volatility of recycled and low-emission materials present both risks and opportunities. Halton mitigates these risks through supplier diversification, material innovation, and circular design principles.
- Human rights and labour practices: Risks in the upstream supply chain are managed through robust due diligence, supplier engagement, and grievance mechanisms.

Opportunities for Halton:

- Demand for energy-efficient, healthy and climate-adapted indoor environments continues to rise globally as customers seek solutions that reduce emissions, improve safety and wellbeing, and support compliance with new regulations. This directly aligns with Halton's core mission and solution offering. Halton integrates sustainability into its product development roadmap, advances energy-efficient and low-emission technologies, and focuses on market segments where indoor air quality, safety and decarbonisation requirements are accelerating (e.g., commercial buildings, healthcare, professional kitchens, marine and energy sectors).
- Digital solutions enable customers to operate buildings more efficiently, reduce energy use, extend system lifetime and lower emissions. This increases customer value while opening recurring revenue streams. Halton is expanding remote monitoring, analytics and predictive maintenance capabilities to optimise building performance and service efficiency. Digital tools also support decarbonisation, allowing customers to measure and reduce operational impacts.
- Circularity reduces resource dependency, mitigates cost volatility, and responds to

customer expectations for durable, repairable and environmentally responsible products. It also supports long-term competitiveness and regulatory readiness. Halton is embedding Sustainable Design Principles across the company, expanding lifecycle services and maintenance offerings, increasing the use of recycled materials where feasible, and extending product lifetimes through high-quality components and refurbishment options.

Financial Effects for Halton:

- In the short term, the company anticipates moderate cost increases linked to low-carbon materials and fleet transition, while continued demand for energy-efficient and healthy built environment solutions is expected to support revenues.
- In the medium term, growing customer demand for decarbonisation, circularity and climate-adaptation solutions is expected to strengthen revenue streams. Operational and compliance costs may rise as sustainability requirements evolve, although efficiency improvements and safer operating practices are anticipated to offset some service-related expenses.
- In the long term, the company sees strong growth potential in circular solutions,

services and climate-adaptation markets, supporting a resilient financial outlook. Continued investment in sustainable materials and supply-chain stewardship is expected to reduce risk exposure over time.

IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported

HALTON'S DOUBLE MATERIALITY ASSESSMENT (DMA) was carried out in accordance with ESRS 1 and the EFRAG/CSRD guidance during second quarter of 2024. All sustainability matters listed in the topical ESRS were considered, as required under ESRS version 1. The analysis encompassed the entire value chain, including Halton's operations as well as activities in both the upstream and downstream segments. The DMA result – Halton's material topics' – was an essential input and fully integrated in Halton's strategy process during 2025. During the 2025 strategy process, the DMA results were reviewed and found unchanged, so no updates were required.

In 2024 Halton's DMA process began by engaging a diverse group of stakeholders, including customers, partners, and Haltonians. The company conducted over 60 internal and external interviews to identify and compile a list of IROs (impacts, risks and opportunities). These lengthy IRO lists were gathered based on the

interviews and desktop work to determine topics relevant and current to Halton's industry.

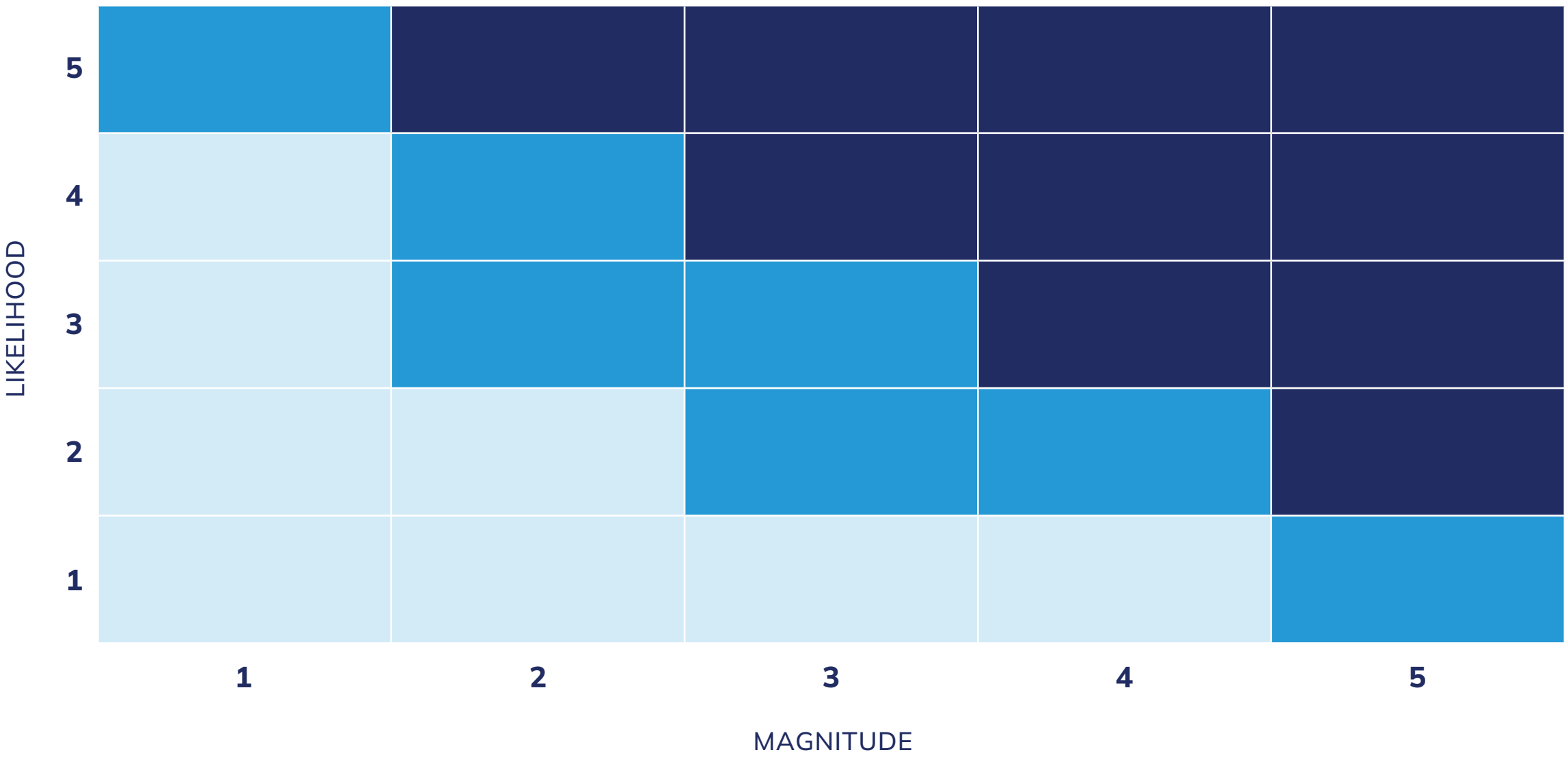
The IRO assessment was carried out through desktop analysis, preparatory work, and workshops. The process began with a preliminary DMA workshop involving Halton's executive team. Following that, DMA workshops to assess IROs were conducted for each of Halton's Strategic Business Areas.

Impact materiality was assessed by considering whether the impact is positive or negative and whether it is actual or potential. Four different perspectives – scale, scope, irremediability (only for negative impacts) and likelihood – were assessed on a scale from 1 to 5, except for irremediability from 1 to 3. The impact materiality bases on all of these aspects. Topics exceeding the impact materiality threshold, demonstrated with the darkest shade in the scale below, were defined as material.

Financial materiality was also evaluated for actual and potential sustainability related risks and opportunities that could affect Halton's financial position, performance, or cash flows. Financial materiality was assessed from two perspectives: magnitude (€) and likelihood, both on a scale from 1 to 5, in line with Halton's risk assessment.

Financial materiality value was defined based on both of these values. Topics scoring above the financial materiality threshold, demonstrated with the darkest shade in the scale below, were identified as financially material.

Consistent with the original ESRS 1 definition of double materiality, a topic was deemed material if it met either the impact materiality or financial materiality criteria. Materiality thresholds and scoring matrices were used to determine which topics required disclosure. Visual tools and structured scoring were applied to ensure consistency across all assessed sustainability matters.



IRO-2 – Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement

HALTON'S MATERIAL SUSTAINABILITY TOPICS		Impact materiality		Financial materiality	
Topic	Subtopic	Negative impact	Positive impact	Risk	Opportunity
Climate Change (ESRS E1)	Climate change mitigation	•	•	•	•
	Climate change adaptation		•	•	•
	Energy	•	•		•
Pollution (ESRS E2)	Halton specific: Pollution control		•		•
Circular Economy and Resource Use (ESRS E5)	Resource inflows	•	•	•	•
	Resource outflows related to products and services		•	•	•
Own Workforce and Workers in the Value Chain (ESRS S1/S2) (*)	Working conditions (including adequate wages, work-life balance, working time, secure employment, social protection)		•		
	Health and safety	•	•	•	•
	Training and skills development		•	•	•
	Diversity and equal treatment (including gender equality, equal pay for work of equal value, employment and inclusion of people with disabilities, non-discrimination, anti-harassment, measures against violence)		•		
	Other labour-related human rights (including child labour, forced labour, privacy and adequate housing, water and sanitation (**))		•		
	Halton specific: Transparency and management of supply chain			•	
Affected Communities (ESRS S3)	Halton specific: Local impact; job creation, taxes etc		•		
Consumers and End-users (ESRS S4)	Information-related impacts for consumers or users (including privacy, access to information, freedom of expression)		•	•	•
	Personal safety of consumers or end-users (including health and safety, protection of children, security of a person)		•		•
	Social inclusion of consumers or end-users (including, access to products and services, responsible marketing practices, non-discrimination)		•		
Business Conduct (ESRS G1)	Corporate culture, including anti-corruption and bribery, the protection of whistle-blowers and animal welfare	•	•	•	•
	Management of relationships with suppliers, including payment practices especially late payment to small- and medium sized undertakings (SMEs)			•	•
	Halton specific: Sustainable standard setting				•

GDR-P

POLICY OVERVIEW

Policy	Summary	Material topics covered	Availability
Code of Conduct	Defines Halton's ethical principles, legal compliance expectations, and responsible business conduct.	Laws & compliance, human rights, labour conditions, anti-corruption, fair competition, environment, stakeholder engagement, due diligence, employee conduct.	External
Supplier Code of Conduct	Sets minimum ethical, social and environmental requirements for suppliers.	Human rights, labour conditions, OHS, environmental responsibility, anti-corruption, trade compliance, AML/CTF, information security, supply-chain responsibility, monitoring & audits.	External
Health & safety policy	Establishes principles and responsibilities for ensuring a safe and healthy working environment.	Compliance with legislation, hazard & risk management, accident prevention, reporting & measurement, wellbeing, training & competence, safety culture.	External
Quality policy	Outlines commitment to delivering high-quality indoor environment solutions and customer satisfaction.	Quality management, compliance, customer focus, employee engagement, continuous improvement, leadership responsibility.	External
People policy	Defines principles for fair, safe, engaging and inclusive people practices.	Recruiting, fair treatment, wellbeing & safety, rewarding, employee relations, diversity & inclusion, lifecycle management, supplier compliance.	External
Environmental policy	Sets goals for minimizing environmental impact and integrating environmental sustainability across operations.	Legal compliance, environmental impact measurement, energy/water/material efficiency, waste reduction, sustainable product development, supplier environmental expectations.	External
Privacy statement	Describes how personal data is collected, processed and protected in recruitment.	Data categories, processing purposes, retention, rights of data subjects, disclosures, data security, lawful basis.	External
Information security policy	Defines principles for protecting information assets, ensuring confidentiality, integrity and availability.	Risk management, security controls, incident management, training, responsibilities, compliance, backup & recovery, scope across technologies and units.	External
Sustainable Design Principles	Guide product development to minimize environmental footprint and maximize customer handprint through efficient, compliant, circular, upgradable, serviceable, and transparent design across the full value chain	Compliance, material efficiency, circularity, lifecycle performance, safety and wellbeing, transparency, and full value-chain sustainability.	Internal
Sustainable Sourcing Policy	Defines responsible procurement practices supporting ESG objectives.	Transparency & traceability, supplier expectations, responsible sourcing, compliance with international standards, global value-chain requirements.	Internal

E1 CLIMATE CHANGE

TOPIC	DESCRIPTION	VALUE CHAIN	NEGATIVE IMPACT	POSITIVE IMPACT	ACTUAL/ POTENTIAL	RISK	OPPORTUNITY
Climate change mitigation	GHG emissions caused within the value chain cause negative impacts and there is a risk for rising costs and challenges with availability. However, Halton's solutions help customers adapt to climate change, creating opportunities for increased sales. Steel decarbonisation & green transition of own operations cause positive impacts.	Upstream, own operations, downstream	•	•	Actual & potential	•	•
Climate change adaptation	Halton's solutions help customers adapt to climate change. Opportunity for rising demand for climate adaptation solutions but also a risk for rising costs due to e.g. extreme weather conditions.	Upstream, own operations, downstream		•	Actual & potential	•	•
Energy	Energy consumption of own operations & facilities. However, Halton's solutions create energy savings for customers.	Own operations, downstream	•	•	Actual & potential		•

E1-1 – Transition plan for climate change mitigation

Science-based climate targets

Halton group has committed to setting a near-term science-based target as well as a net zero target aligned with the requirements of the Science-Based Targets initiative (SBTi). Halton wants to align the path to reduce emissions in line with the Paris Agreement goals – limiting global warming to well-below 2°C above pre-industrial levels and pursuing efforts to limit warming to 1.5°C. Halton’s commitment includes reducing its emissions across all scopes by 2035 and reaching net zero by 2050.

The first phase of the journey is ensuring a solid baseline. Halton’s baseline year is 2025 as it is the first year the emissions for all scope 3 emission categories have been calculated. The second phase is setting science-based emission targets and having them validated. This is planned for 2026. Some key actions have already been identified during the strategy process and the work will continue during the SBTi target validation process.

Halton’s climate targets are:

- Absolute near-term target: 63% reduction in Scope 1 and 2 GHG emissions by 2035 from 2025 levels
- Long-term target: reaching net zero by 2050.

The evaluation of progress towards GHG emissions reduction targets will be presented for Board of Directors at frequent intervals and externally reported annually in the sustainability report. The complete scope 3 target will be set during the SBTi target-setting and validation process in 2026.

As part of the strategy process Halton has created a transition plan for those emission categories where emissions had already been calculated for 2024 covering scopes 1 and 2 as well as steel materials from scope 3 (category 1). Key measures have been identified and will be included in the rolling plan.

Transition plan

Halton aims to phase out fossil fuels from its own operations as part of its scope 1 decarbonisation pathway. The company is progressing towards the full removal of natural gas in production facilities by converting heating systems to low-emission alternatives such as heat pumps and electrifying equipment where feasible. This includes the shift from gas-based systems to

electric solutions in selected factories, with similar conversions planned across other sites.

A central driver of scope 1 emissions, however, is the vehicle fleet. Transforming the fleet is therefore a critical component of Halton’s climate transition. As the service business continues to grow, Halton is exploring how to reduce emissions while supporting operational expansion. Pilot initiatives with hybrid and fully electric vehicles are already underway in selected markets, and learnings from these tests will guide the long-term approach to fleet decarbonisation.

Regarding scope 2 emissions, Halton aims for full adoption of carbon-free electricity and heating. Most sites already operate with carbon-free electricity, and several locations have installed solar panels, with further solar projects planned. Improving energy efficiency across factories remains essential, supported by facility-specific efficiency programmes and energy audits covering energy monitoring, heat-recovery potential, and identification of inefficiencies.

Steel is the main raw material in Halton’s products and therefore the dominant contributor to Halton’s emissions, making it a priority in the transition plan. Measures include switching to

lower CO₂ or green steel suppliers, developing green steel product offerings for selected customers, and completing initial green steel pilot projects as a basis for broader deployment of low CO₂ materials.

On a wider scale one of the key measures is the launch of Sustainable Design Principles during 2026. Sustainable design has also been identified as essential in the strategy process. The Sustainable Design Principles are a set of guidelines which help to guide product and system design to more sustainable direction. The design process should consider the environmental impacts of the materials used, the production process as well as the product’s full lifetime and end-of-life emissions.

E1-2 – Identification of climate-related risks and scenario analysis

HALTON CONDUCTS CLIMATE-RELATED SCENARIO analysis to strengthen strategic resilience and ensure preparedness for a wide range of future climate conditions. As part of its scenario analysis framework, Halton uses the Climate Analytics Climate Impact Explorer to assess how high-temperature pathways could influence local ecosystems, operations, and nature-related dependencies.

Halton applies two complementary scenarios to understand both the upper-bound risk environment and the implications of ambitious global mitigation:

- The high-emissions scenario (4°C and above) represents a world where global mitigation efforts remain insufficient. Halton uses this scenario to test exposure to the most challenging climatic outcomes, including extreme heat, severe weather events, and major shifts in regulatory and market conditions.
- A 2°C aligned mitigation scenario, which assumes strong global climate policy, rapid

emissions reductions, and widespread adoption of low carbon technologies. Halton uses this scenario to understand the implications of a more orderly, policy driven transition, including regulatory tightening, shifts in customer expectations, and opportunities linked to low carbon solutions.

Considering both scenarios allows Halton to evaluate a wider spectrum of potential outcomes. This supports decision-making by identifying risks that could impact the company under severe warming, while also assessing how a more orderly, policy-driven transition could shape markets, customer expectations, and investment needs. Using different scenarios improves the robustness of Halton's climate preparedness and ensures that strategic choices remain resilient under different plausible futures.

The scenario analysis covers all Halton business units and geographies, and considers impacts across multiple timeframes—2030, 2040, and 2050. This long-term perspective enables Halton to understand both near-term operational implications and longer-term strategic risks.

The analysis incorporates a broad set of climate-related risks:

- Physical risks
 - Acute extreme weather events
 - Chronic shifts in temperature and precipitation
- Transition risks
 - Policy and regulatory risks driven by more stringent climate legislation, such as energy-efficiency requirements, carbon pricing, and supply-chain-related disclosure obligations
 - Market and technology risks associated with shifting customer demand and the pace of low-carbon innovation and
 - Reputational risks linked to rising stakeholder expectations.

The high-emissions scenario indicates substantial regional variability in future climate impacts. The assessment shows that Asia and the United States are projected to face more severe climate-related disruptions, while Europe and Finland in particular may experience comparatively smaller, but still material, changes. This regional variation in projected climate impacts is particularly relevant for Halton, as our global manufacturing footprint and market presence

expose the company to differing levels of physical and transition-related risks across geographies.

In the high-emissions world, adaptation technologies become increasingly important as the development of mitigation technologies and policy action are assumed to fall short of limiting warming to 1.5°C. Uncertainty increases toward the longer time horizons, reinforcing the need for flexible strategic planning and scenario-based resilience.

E1-3 – Resilience in relation to climate change

HALTON SYSTEMATICALLY INTEGRATES SUSTAINABILITY and climate considerations into its strategy and business development. The company expands offerings aligned with the green transition by developing energy-efficient and low-carbon solutions, strengthening climate-aligned value creation, and reducing reliance on fossil-intensive customer segments. Sustainability principles are embedded into innovation, ensuring that new products and services support customers’ decarbonisation and energy-efficiency needs as markets transition toward low-carbon technologies.

Risk assessment

Halton manages climate-related risks through a structured approach that enhances strategic alignment, operational resilience and data reliability.

Physical risks arising from extreme weather events, temperature fluctuations and potential supply chain disruptions are assessed for their impact on operational continuity, asset values and insurance costs. Scenario analyses are conducted over the short, medium and long term to estimate financial implications and inform

investments in climate-resilient infrastructure and business continuity planning. Operational risks related to extreme weather are mitigated through a geographically distributed production footprint, appropriate insurance coverage and site-specific adaptation measures.

Transition risks, including evolving climate regulation, carbon pricing and shifting demand for low-carbon solutions, are actively monitored and incorporated into financial planning. The company strengthens governance processes, upgrades data systems and evaluates the need for new reporting tools and external expertise to proactively prepare for regulatory developments. Halton also reinforces supply chain resilience by diversifying sourcing, engaging suppliers on low-carbon steel, and using sustainability assessments such as EcoVadis.

Mitigating risk & pursuing opportunities

Halton mitigates technology and innovation risks by co-developing solutions with customers and research partners to ensure that R&D remains aligned with climate mitigation and adaptation needs. Transparency tools—such as environmental product declarations, life-cycle assessments and closer supplier collaboration—support responsible communication, prevent greenwashing and maintain stakeholder trust.

Alongside mitigating risks, Halton actively pursues climate-related opportunities. Its “handprint” approach highlights the positive climate impact of Halton solutions during use and maintenance, supporting customers in reducing their own greenhouse gas emissions. Growing demand for low-carbon, climate-resilient HVAC solutions strengthens Halton’s competitive position, supported by continuous R&I and collaboration with customers to address emerging needs.

Operational opportunities are advanced through increasing the use of renewable energy when assets are renewed, improving resource efficiency and adopting low-emission technologies across operations and product development. The company is expanding in high-growth regions and new industry verticals, supported by offerings tailored to smart offices and retrofit markets. Circular and low-carbon solutions are being developed through upgrades, lifecycle services and early take-back pilots to extend product lifetimes and support customer decarbonisation. End-of-life planning, increased material efficiency and the use of recycled content further embed circular economy principles.

Enhanced ESG transparency is an additional opportunity. Halton continues to expand environmental product declarations and life-cycle assessments and deepens engagement with suppliers through initiatives such as sourcing more sustainable steel, in order to meet customer expectations and reinforce its role in advancing a more sustainable built environment. These collaborations are integral to reducing value chain (scope 3) emissions and creating shared value across the supply chain.



E1-4 – Policies related to climate change mitigation and adaptation

HALTON'S APPROACH TO CLIMATE change mitigation and adaptation is anchored in its updated strategy, group-wide environmental policy, risk management practices, sustainability programme, and its commitment to the Science Based Targets initiative (SBTi). Climate action is embedded at the core of Halton's business strategy, which focuses on minimising greenhouse gas emissions while maximising positive impacts such as energy savings and improved indoor air quality. Halton's solutions mitigate climate change through energy efficiency and support adaptation by enhancing indoor environments.

Halton's environmental management is guided by its environmental policy and ISO 14001-aligned practices, covering both certified and non-certified sites. These policies steer actions related to material efficiency, energy use, and resource-smart design across the value chain. Halton's risk management processes systematically identify and address climate-related risks and opportunities, informing strategic decisions and future investment priorities.

The sustainability programme operationalises these policies through concrete actions on decarbonisation, circularity, and sustainable design. This includes ongoing development of a climate transition plan, investments in carbon-free energy, near-zero energy solutions, and improvements in scope 3 emissions, particularly those linked to steel. Halton Ventures' ownership policy reinforces this direction by supporting innovative entrepreneurship that advances societal and environmental benefit, complementing group-level climate objectives.

Together, these policies ensure a coherent and forward-looking framework that directs Halton's climate mitigation and adaptation efforts across operations, products, and partnerships, supporting progress toward its SBTi-aligned targets.

E1-5 – Actions and resources in relation to climate change mitigation and adaptation

HALTON ADVANCES CLIMATE CHANGE mitigation and adaptation through a set of concrete actions identified in the strategy process and incorporated into the annual rolling plan. The strategic decarbonisation actions including the transitioning to carbon free electricity and heating, phasing out natural gas, electrifying fleets, expanding on site solar capacity, and implementing net zero GHG audits, form the backbone of Halton’s operational climate roadmap. These initiatives are systematically prioritised based on their expected impact on scope 1–3 emissions and their contribution to Halton’s 2030 sustainability ambition.

To support continuous improvement, LEAN diagnostics are used across sites to identify energy efficiency gaps, operational inefficiencies, and opportunities for process optimisation. These data driven assessments ensure that emission reduction actions are targeted, measurable, and embedded into site level development plans.

Additionally, Halton’s operations development collaborates to conduct annual energy

efficiency planning. The collaboration provides a coordinated approach for evaluating energy saving opportunities, prioritising investments, and following up systematically on progress across global operations.

Together strategic decarbonisation actions, LEAN diagnostics, and annual planning ensure that Halton allocates resources effectively and advances climate mitigation and adaptation in a consistent, measurable, and strategy aligned manner.

During 2025, Halton advanced the implementation of its climate mitigation actions through several site specific initiatives supporting the transition to low carbon energy. In Finland, an air to water heat pump system was implemented at the Kausala site, replacing fossil based heating and supporting the decarbonisation of operational energy use. In Malaysia, 2025 marked the first full year of operations powered by green electricity, representing a significant step in reducing scope 2 emissions and advancing Halton’s transition towards carbon free electricity in its manufacturing operations. In addition, negotiations for sourcing green electricity for the Shanghai operations were initiated during 2025. These negotiations form part of Halton’s longer term transition planning and

reflect a structured approach to expanding renewable electricity sourcing across its global footprint.

E1-6 – Targets related to climate change

HALTON’S NEAR-TERM TARGET FOR scope 1 and 2 is 63% reduction from 2024 by 2035 and net zero by 2050. The scope 3 near-term target will be set during 2026.

E1-7 – Energy consumption and mix

		2025	2024
Direct energy, MWh	Vehicle fuels*	14,485	13,117
	Natural gas	4,432	4,260
	Biogas*	2,426	2,714
	Total direct energy	21,343	20,091
Indirect energy, MWh	Total electricity purchased*	9,746	9,057
	Share of carbon-free labelled electricity %	75%	73%
	Own energy production (solar power)	408	382
	District heating	338	299
	Total indirect energy	10,493	9,738

Produced solar energy, MWh		2025	2024
Produced solar energy		408	382
For own use		346	306
Delivered to local electricity grid		63	77

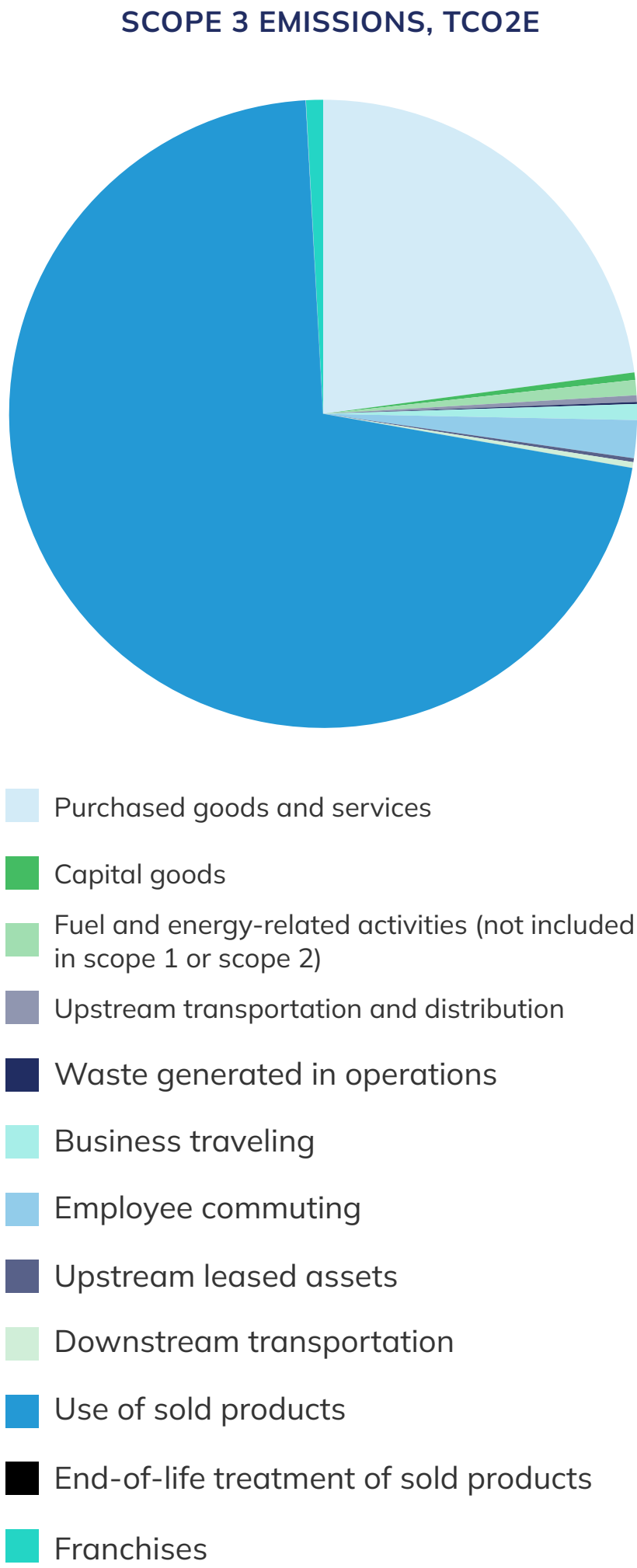
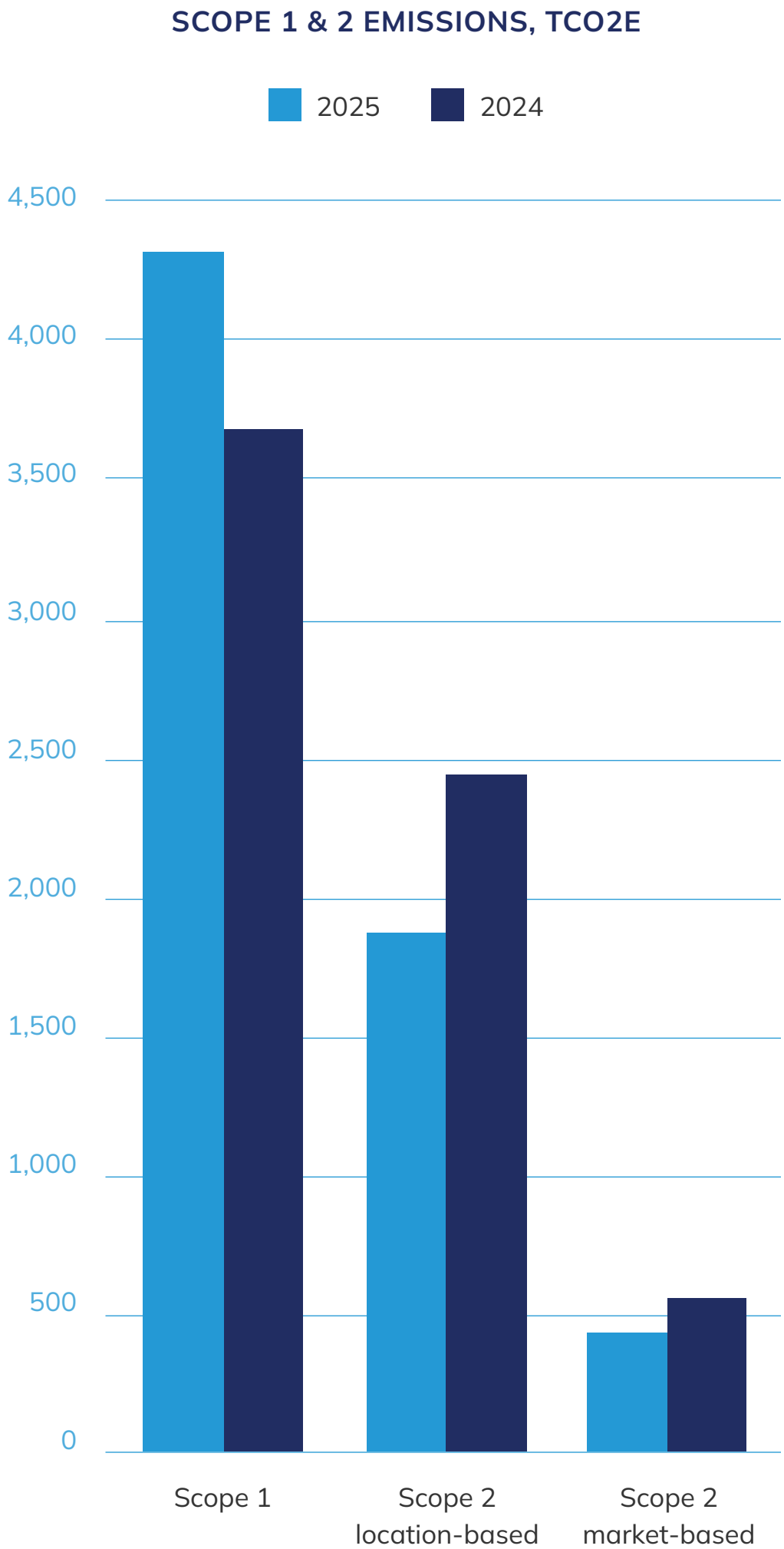
* Prior-year energy consumption data for vehicle fuels, biogas and purchased electricity have been restated due to the correction of underlying activity data.



E1-8 – Gross scopes 1, 2, 3 GHG emissions

	2025	2024
Scope 1 GHG emissions		
Gross scope 1 GHG emissions (tCO2eq)	4,329	3,693
Scope 2 GHG emissions		
Gross location-based scope 2 GHG emissions (tCO2eq)	1,863	2,437
Gross market-based scope 2 GHG emissions (tCO2eq)	428	561
Scope 1+2 Emission intensity tCO2e/m€	14.1	13.5
Scope 3 GHG emissions		
1. Purchased goods and services	41,456	
2. Capital goods	698	
3. Fuel and energy-related activities (not included in scope 1 or scope 2)	1,413	
4. Upstream transportation and distribution	615	
5. Waste generated in operations	186	
6. Business traveling	1,481	
7. Employee commuting	3,520	
8. Upstream leased assets	364	
9. Downstream transportation	543	
10. Processing of sold products	N/A	
11. Use of sold products	129,212	
12. End-of-life treatment of sold products	28	
13. Downstream leased assets	N/A	
14. Franchises	1,580	
15. Investments	N/A	
Total scope 3	181,097	
Scope 3 Emission intensity tCO2e/m€	554	

** Prior-year Scope 1 emissions have been restated to reflect a change in the calculation methodology. Market-based Scope 2 emissions have been restated due to the correction of underlying activity data.



Greenhouse Gas Emission Calculation Methodology (2025)

HALTON'S GREENHOUSE GAS (GHG) emissions for 2025 have been calculated and reported in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. The following principles describe the methodologies applied for each scope and relevant Scope 3 categories.

Scope 1 – Direct emissions

Scope 1 emissions include direct emissions from company-owned and controlled sources.

Emissions from company vehicles have been calculated based on fuel consumption and mileage data. Where complete activity data has not been available, emissions have been estimated using reasonable assumptions consistent with the GHG Protocol.

Emissions from stationary combustion have been calculated based on measured natural gas consumption.

Scope 2 – Indirect energy emissions

Scope 2 emissions have been calculated using both the location-based and the

market-based methods, based on electricity and district heating consumption data.

Approximately 75 % of electricity consumption is carbon-free and is supported by energy attribute certificates. This carbon-free share is reflected in the market-based Scope 2 emissions. Location-based emissions are calculated using average grid emission factors, in line with the GHG Protocol and ESRS E1 requirements.

Scope 3 – Other indirect emissions

CATEGORY 1: PURCHASED GOODS AND SERVICES

Emissions from purchased goods and services have been calculated based on material quantities for key raw materials, including stainless steel, galvanised steel, aluminised stainless steel, aluminium, and copper. Supplier specific emission factors have been applied where available. For remaining materials, the average data method has been used.

Emissions from other purchased goods and services have been calculated using the spend based method.

CATEGORY 2: CAPITAL GOODS

Emissions from capital goods have been calculated using the spend based method.



CATEGORY 3: FUEL AND ENERGY RELATED ACTIVITIES (NOT INCLUDED IN SCOPES 1 AND 2)

Category 3 emissions have been calculated automatically based on Scope 1 and Scope 2 activity data, in accordance with the GHG Protocol methodology.

CATEGORY 4: UPSTREAM TRANSPORTATION AND DISTRIBUTION

Emissions from upstream transportation have mainly been calculated using the distance based method, applying assumptions and estimates where necessary. Supplier specific transportation data has been used when available.

Emissions related to upstream distribution have been calculated using the average data method.

CATEGORY 5: WASTE GENERATED IN OPERATIONS

Emissions from waste generated in operations have mainly been calculated using the waste type specific method, including all scrap metal streams. Supplier specific data has been applied where available. Where waste quantities are not measured, emissions have been estimated using average waste generation data.

CATEGORY 6: BUSINESS TRAVEL

Emissions from business travel have been calculated primarily using mileage data for air travel. Where complete data has not been available, reasonable assumptions and estimates have been applied. Part of the emission data has been pre-calculated and provided by Halton's travel agency.

CATEGORY 7: EMPLOYEE COMMUTING

An employee commuting survey was conducted in autumn 2025. Emissions from employee commuting have been calculated by extrapolating the survey results for commuting methods and using applicable emission factors for each type of commuting.

CATEGORY 8: UPSTREAM LEASED ASSETS

Upstream leased assets comprise Halton's sales offices. Energy consumption data has been used where available. In the absence of measured data, emissions have been estimated based on average energy consumption.

CATEGORY 9: DOWNSTREAM TRANSPORTATION AND DISTRIBUTION

Emissions from downstream transportation and distribution have mainly been calculated using the distance based method, including reasonable assumptions and estimates.

CATEGORY 12: END OF LIFE TREATMENT OF SOLD PRODUCTS

Emissions from the end of life treatment of sold products have been calculated using the waste type specific method, applying assumptions and estimates regarding product material composition and typical disposal routes.

SCOPE 3 CATEGORY 14 – FRANCHISES

Emissions from licensed manufacturing partners are reported in Scope 3 Category 14 using actual data where available and a per site average data approach based on comparable operations where primary data is unavailable.

E5 RESOURCE USE AND CIRCULAR ECONOMY

TOPIC	DESCRIPTION	VALUE CHAIN	NEGATIVE IMPACT	POSITIVE IMPACT	ACTUAL/ POTENTIAL	RISK	OPPORTUNITY
Resource inflows	The industry is resource intensive. However with design for sustainability Halton can decrease material use and use more recycled materials. The growing service business creates opportunities; however it also brings risks related to rising costs and limited availability of sustainable raw materials.	Upstream, own operations, downstream	•	•	Actual & potential	•	•
Resource outflows related to products and services	With design for sustainability Halton can prolong the products' life cycle and increase material reuse. Opportunity in focusing on life-cycle solutions and respectively risk for inability to adapt business model to circularity.	Upstream, own operations, downstream		•	Actual & potential	•	•

E5-1 Policies related to resource use and circular economy

HALTON'S UPDATED STRATEGY GUIDES Halton's resource use and circular economy. The strategy objective is maximising customer value while minimising growth in materials pursuing resource-smart growth. The aim is to grow in service business and prolong the products' lifetime. The target is to reach one third of revenue coming from services by 2030.

The most important policy related to circular economy is the Sustainable Design Principles which were drafted in 2025 and will be finalized and published during 2026. The Sustainable Design Principles are a set of guidelines which help to guide product design to more sustainable direction. An essential part of circular economy is the service business i.e. the maintenance of the product and through that lengthening the products' life-time. Furthermore, the principles also include topics from material selection to design of systems to simplify product recycling at end of life.

E5-2 Actions and resources related to resource use and circular economy

HALTON ADVANCES CIRCULARITY BY strengthening its service business, which is a key strategic lever for decoupling growth from material consumption. By expanding lifecycle services, upgrades, and retrofit solutions, Halton extends the lifespan and performance of existing systems, reducing the need for new material inflows. These actions support more resource efficient use of products already in the field and help optimise customers' energy performance and circularity outcomes. The service driven model contributes to minimising waste, improving system efficiency, and enabling a more circular value chain.

Halton aims to keep the share of recycled materials high in manufacturing, particularly in metals that constitute the majority of its product bill of materials, depending on material availability. Materials with high recycled content rate and lower environmental impact are favoured. Information from suppliers is increasingly used to verify recycled content levels and support transparent reporting.

On the product level, Halton is advancing its Sustainable Design Principles process, launched in spring 2025 and scheduled for publication and implementation in 2026. The principles will guide the full product lifecycle—from material selection and modular design to end of life considerations—to systematically reduce environmental impacts and improve circularity.

On the operational level, Halton is rolling out a groupwide LEAN manufacturing programme, with each factory developing its own LEAN plan. The programme focuses on eliminating the seven LEAN wastes of overproduction, waiting, transport, over processing, inventory, motion, and defects to improve efficiency, reduce resource use, and strengthen operational sustainability.

E5-3 Targets related to resource use and circular economy

AT A STRATEGIC LEVEL, Halton aims to grow its service business to extend product lifetimes and enhance circularity. Products are designed for durability, and services further extend their lifespan through upgrades and maintenance. Retrofit projects modernize existing systems

by deploying more efficient technologies, including sensors and IoT solutions, to improve performance, reduce maintenance needs, and minimize downtime without major hardware changes. Halton is also piloting product and system as a service models. Together, these efforts help reduce both Halton's own emissions and those of its customers.

Halton's strategic target:

- Service revenue covers one third of the whole revenue by 2030.

In sourcing, Halton aims to maintain a high share of recycled materials, subject to availability in the market.

E5-4 Resource Inflows

HALTON MONITORS AND MANAGES the materials used in its products and operations to reduce dependency on virgin raw materials, improve resource efficiency, and ensure the safe and compliant sourcing. Halton works systematically to reduce the total volume of materials used in production through improved design and process efficiency. Key approaches include:

- Design optimisation, removing unnecessary mass while maintaining product performance.
- Improved manufacturing processes, such as cutting pattern optimisation to minimise offcuts.
- Digital modelling and simulation, enabling more precise material usage. These actions directly support Halton’s strategic goal of resource smart growth and contribute to lowering scope 3 upstream impacts through avoided material use. The link between material optimisation and circular design is also reinforced in Halton’s forthcoming Sustainable Design Principles.

Halton maintains strict controls to ensure that all sourced materials comply with REACH requirements and that any restricted substances are used only in accordance with applicable regulatory exemptions and limitations. Supplier assessments are conducted to monitor adherence to chemical safety obligations, supported by third-party evaluations such as EcoVadis for monitoring progress in REACH compliance and broader environmental management.

Halton requires suppliers to provide documentation on substance safety and compliance with REACH legislation. Identified deviations or risks are managed through established supplier relationship management processes.

PURCHASED MATERIALS, TONNES*

2025	2024
5,765	5,831

*includes main raw materials: stainless steel, galvanised steel, aluminised stainless steel, aluminium, and copper

SHARE OF RECYCLED CONTENTS IN MATERIALS PURCHASED (%)*

	2025	2024
Stainless steel	76 %	64 %
Galvanized steel	39 %	31 %
Copper	95 %	95 %
Aluminium	52 %	54 %
Aluminized Stainless Steel	53 %	53 %

E5-5 Resource outflows related to products and services

Halton’s main resource outflow is scrap metal generated during sheet-metal cutting at its factories. This scrap is consistently collected and fully recycled across all locations, forming a closed material loop and contributing to reduced environmental impact. Beyond scrap metal, other waste streams were assessed as immaterial in Halton’s Double Materiality Assessment, with no significant downstream waste impacts identified from products or services.

In addition, Halton mitigates resource outflows by actively extending product and system lifetimes through services. Lifecycle services, upgrades, retrofits, and modular product design help maintain performance, avoid premature replacement, and reduce the need for new material inflows. These service-based interventions support circularity by maximising utilisation of existing installations and contributing to customers’ decarbonisation goals.

At end-of-life, Halton’s products are highly recyclable, as they are composed largely of stainless and galvanised steel. Industry practices for dismantling and material recovery ensure that metals can be effectively separated and returned to the recycling stream, supporting responsible end-of-life treatment and reducing resource loss.

SCRAP METAL, TONNES

2025	2024
1,868	1,884

Halton Solutions' Positive Handprint on the Environment

HALTON'S CORE CONTRIBUTION TO environmental sustainability lies in the positive handprint created through Halton products, systems, and digital solutions. While Halton's sustainability work focuses on systematically reducing own operational footprint, the largest environmental benefits arise when customers use Halton solutions to reduce energy consumption, emissions, and resource use in their own operations. These customer-level environmental benefits are central to Halton's strategy.

Across multiple application areas, Halton's demand-based ventilation technologies significantly reduce the energy needed by the end solution. Halton's high-efficiency kitchen ventilation systems reduced airflow by 35% which translates to over 50% saving in energy consumption. In addition the M.A.R.V.E.L. system produces improved indoor air quality and reduced noise levels further enhance wellbeing.

In the marine, energy, and infrastructure sectors, we provide specialised solutions for ships, energy projects, and critical infrastructure. Halton's demand-based galley ventilation can cut exhaust airflows by up to 64%, while cabin ventilation systems upgrades can offer 25–50% energy savings.

Halton is also pioneering next-generation HVAC solutions that eliminate fossil fuel-based and refrigerant-based systems with the TTAP solid-state cooling solution for office ventilation. The world's first solid-state HVAC platform removes the need for harmful refrigerants (HFCs) and hydronic loops. The first commercial installation in Paris (8,500 m²) has delivered 15% reduction in embodied and operational CO₂, 18% reduction in total cost of ownership and complete elimination of refrigerants. By replacing traditional cooling technologies, TTAP supports long-term decarbonisation in the built environment.

Innovation and Regulatory Preparedness

Halton's product development is guided by principles of lifecycle thinking and innovation driven sustainability. Halton is expanding the use of Environmental Product Declarations (EPDs) to transparently communicate life-cycle impacts to customers and to support

ESRS E5 requirements for circularity and resource efficiency. EPDs strengthen comparability, enhance customer decision making, and demonstrate conformity with increasing regulatory expectations across international markets.

To ensure future proof product compliance, Halton maintains a proactive approach to regulatory preparedness, monitoring evolving environmental and product safety regulations not only in Europe but also in North America, the Middle East, and Asia. This ensures that Halton solutions remain compliant with global market requirements, mitigate transition risks (ESRS E1 5), and support customers' own compliance obligations.

Halton's sustainability driven innovation roadmap integrates climate mitigation, resource efficiency, and regulatory foresight to ensure that new products meet or exceed both current and emerging international standards. This approach strengthens long term value creation, supports responsible product stewardship, and enhances the environmental handprint achieved through Halton technologies.

All energy saving figures have been tested in laboratory conditions.

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Across multiple application areas, Halton's demand-based ventilation technologies significantly reduce the energy needed by the end solution.

S1 OWN WORKFORCE

TOPIC	DESCRIPTION	VALUE CHAIN	NEGATIVE IMPACT	POSITIVE IMPACT	ACTUAL/POTENTIAL	RISK	OPPORTUNITY
Working conditions (including adequate wages, work-life balance, working time, secure employment, social protection)	Long careers & engaged people, competitive salaries & continuous dialogue with employees.	Own operations		•	Actual		
Health and safety	Injury risk in a factory and service environment. However, improving safety practices can prevent accidents. Opportunity for automation leading to less site visits & reduced costs due to avoided accidents	Own operations, downstream	•	•	Actual & potential	•	•
Training and skills development	Opportunity for growth with skilled employees and correspondingly a risk for project failure without skilled employees.	Own operations, downstream		•	Actual & potential	•	•
Diversity and equal treatment (including gender equality, equal pay for work of equal value, employment and inclusion of people with disabilities, non-discrimination, anti-harassment, measures against violence)	Good practices to prevent harassment. Potential positive impacts through diversity.	Own operations		•	Actual & potential		

S1-1 Policies related to own workforce

HALTON IS COMMITTED TO respecting and promoting human rights across all its operations and value chain. The approach is grounded in internationally recognized frameworks, including the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, and the UN Universal Declaration of Human Rights.

In line with these frameworks, Halton's Code of Conduct outlines Halton's commitment to uphold human dignity, ensure equal treatment, and prevent any form of forced, bonded, or child labour throughout Halton's operations and supply chain. Halton supports the ILO's core conventions and is committed to conducting ongoing human rights due diligence to identify, prevent, and mitigate potential and actual adverse impacts. This includes regular risk assessments, corrective actions, and continuous monitoring across Halton's operations and business relationships. In addition to the Code of Conduct, Halton has also drafted a separate Human Rights Policy that will be published in 2026.

Halton's People Policy applies to all employees and emphasizes equal, fair, and safe working conditions, supporting wellbeing, competence development, diversity, and non-discrimination across all employment practices. By ensuring compliance with labour laws and ILO standards, promoting health and safety, and fostering open employee relations, the policy helps Halton proactively manage material impacts, reduce workforce related risks, and strengthen opportunities for engagement, motivation, and long-term organisational resilience.

Halton's Health & Safety Policy ensures a safe, compliant, and proactively managed working environment. It systematically identifies and mitigates hazards, aims for zero accidents, promotes employee wellbeing, and develops competence through training. Four Halton units are certified according to ISO 45001, demonstrating compliance with internationally recognised occupational health and safety management standards and supporting a consistent, structured approach to risk prevention and continuous improvement across the organisation.

The policies, Code of Conduct, People Policy and Health and Safety policy, apply to all employees. A new health and safety eLearning will be launched in 2026 for all employees.

Halton protects the confidentiality and integrity of all personal data by adhering to its Group Privacy Statements, which define how HR-related information is collected, processed, stored, and safeguarded in line with legal requirements. The policy ensures transparent data handling, controlled access, and secure processing practices across all Halton units.

Halton has not identified specific employee groups as particularly vulnerable. However, the company complies with applicable regulations recognizing specific vulnerable employee groups in Halton's local operations.

S1-2 – Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

CONSTANT DIALOGUE WITH EMPLOYEES was recognised as a positive impact in Halton's DMA. Halton has conducted annual employee engagement surveys for several years. The results are systematically analysed and translated into actions at three levels: teams, units

and business units. Employee engagement remained stable year on year, with a score of 3.9 in 2025 (unchanged from 2024). Halton's engagement score is also in line with the manufacturing benchmark, which is 3.9.

The participation rate of the 2025 survey at Halton was 85% which indicates that the results are representative. Employee engagement remained strong in 2025, with the highest-rated driver being the Relationship with the Manager (4.1), reflecting high levels of trust, clarity and support across teams. Health aspects received the lowest score (3.5), signalling the need to strengthen wellbeing initiatives. Halton will continue building on strong leadership practices while prioritising actions that support employees' physical and mental wellbeing. The eNPS score of 18 indicates generally positive employee advocacy and exceeds the manufacturing industry benchmark inside the Elete platform of 5, demonstrating stronger-than-average willingness to recommend Halton as a workplace while still leaving room for further enhancement of the employee experience.

Halton encourages dialogue between employees and company representatives according to local legislation. In Finland, Germany, France and Canada negotiations are held with

personnel representatives annually according to the prevailing practices in each country. This can either be according to the labour legislation or collective bargaining agreements. Part of the Strategic Business Area (SBA) leadership teams also include an employee representative.

Halton has procedures to address and remedy any adverse impacts on its employees, with actions taken in line with local legislation and Halton's Code of Conduct. Employees can raise concerns primarily according to the local process; through their manager or HR and there are local grievance procedures in the countries where there is local HR and employee handbook. Alternatively employees can raise concerns through Halton's confidential whistleblowing channel and the company enforces a strict non retaliation principle for all reports made in good faith.

S1-3 Actions and resources related to own workforce

Secure employment

One of the actual positive impacts identified in Halton's Double Materiality Assessment (DMA) is secure employment. Halton is proud of celebrating long careers among employees, with

engaged people being a strategic focus area for the company. Halton is committed to providing fair, market based employment contracts, competitive local wages and long term career opportunities across all countries where it operates. The company does not pursue low-cost manufacturing locations but produces close to its markets, employing local talent. This approach, together with Halton's caring and inclusive culture is reflected in the long tenure of its employees.

Health & safety

In Halton's DMA Health and safety has been identified as a potential negative impact, particularly for service personnel who regularly operate at customer sites. To mitigate these risks, Halton applies a preventive approach to occupational health and safety, aiming to systematically reduce hazards and strengthen safe working practices. At the same time, technology-driven solutions such as increased automation in certain service processes present an opportunity: fewer on-site visits reduce the exposure to service-related health and safety risks while also improving efficiency and lowering associated costs.

In 2025, Halton strengthened its global health and safety governance by integrating Health



and Safety as a standing agenda item in leadership teams, updating the global Health & Safety Policy, and establishing a global network of health and safety professionals to harmonise practices across units. The network shares information, coordinates activities and supports unit level implementation of health and safety plans. During the year, efforts focused on clarifying terminology, enhancing LTIF data reliability and setting LTIF targets for 2025 and 2026. Halton also prepared eLearning safety module and began preparing a global Safety Week for 2026 to further reinforce behavioural safety and awareness.

Learning & skills development

In terms of employee development, Halton supports learning and career advancement through the annual development dialogue process, which supports employees in setting goals, reviewing progress and planning their development. The process includes self assessment, manager evaluation and joint review discussions, ensuring structured follow up and continuous competence development across the organisation. Halton continues to expand its learning resources, offering both technical and non-technical training through a growing digital learning environment. As a deliberate measure to promote equal access to learning,

all eLearning modules are available to the entire workforce. Additionally, locally organised training supports the development of production employees.

Halton’s Future Leadership Development Programme continues to strengthen cross-SBA collaboration and develop future leaders. The programme is intended for diverse future leadership talents, consciously seeking diversity in terms of geography, experience and role and it offers training related to general management. The current cohort with approximately 25 people across businesses, functions and geographies will conclude in May 2026, and the programme is intended to continue in the coming years to ensure long-term leadership capability across the organisation.

In 2025, Halton broadened the organisation’s sustainability know-how by strengthening the skills needed to integrate sustainability into customer dialogue and solution delivery. Commercial teams, in particular, received support to better explain how Halton’s offering contributes to customers’ sustainability objectives. Internally, Halton continued expanding its learning resources and competency-building practices to embed sustainability more firmly into everyday work.

Non-discrimination & inclusive work environment

Halton fosters a respectful, inclusive and non discriminatory work environment. The Code of Conduct and local employee handbooks include clear clauses on non-discrimination and harassment. Halton has applied job architecture and structured mechanisms support equal pay in three countries and some of the other bigger units have some similar structures. All employees are required to complete Code of Conduct training every two years. To uphold its human rights commitments, Halton integrates human rights principles into employee training, internal processes and supplier engagement. Local grievance procedures operate in all countries to address concerns effectively in line with national legislation and established practices. In addition, the Halton Fair Play Forum provides an accessible, anonymous channel for employees and stakeholders to raise concerns without fear of retaliation.

S1-4 Targets related to own workforce

HALTON AIMS TO SIGNIFICANTLY improve workplace safety by reducing the accident rate (Lost Time Injury Frequency, LTIF) gradually:

- < 10 in 2026
- < 7 in 2027
- < 5 by 2030.

These targets guide the Group’s long-term commitment to strengthening safety culture, harmonising global practices, and systematically preventing workplace injuries. In 2025 the LTIF was 12.8. Progress on LTIF is regularly monitored by the Board of Directors and the Executive Team.

Halton aims to continuously improve employee engagement, with a groupwide goal of increasing its employee Net Promoter Score (eNPS) year-on-year. The long-term target for this strategy period is:

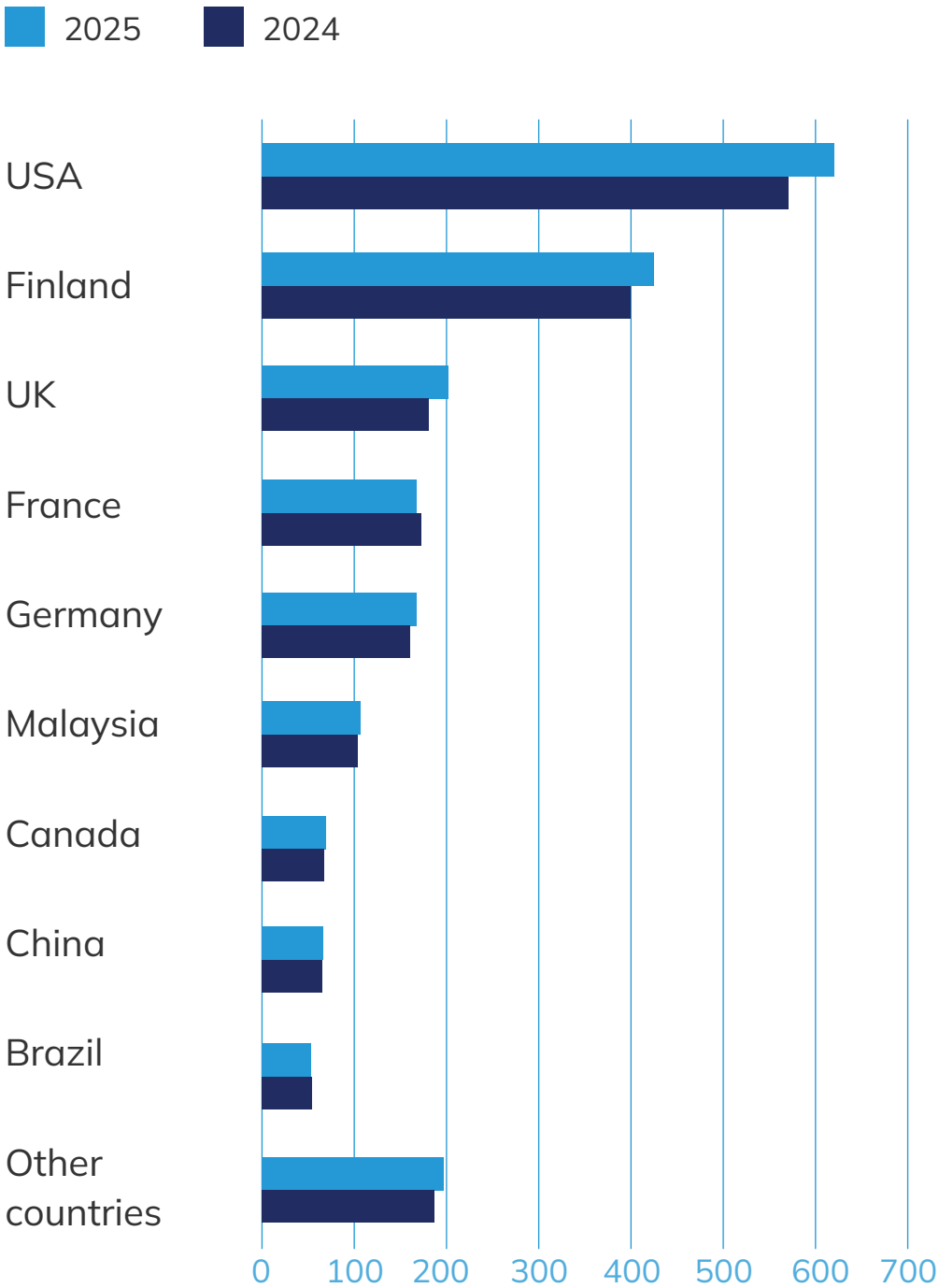
- eNPS > 25 by 2030 in all Halton units.

Group-wide eNPS in 2025 was 18. However, there are several units that have already reached or exceeded the target of 25 and in those units the goal is to maintain the score above 25. Halton aims to improve eNPS across all business areas as part of its long-term commitment to strengthening organisational culture and employee experience.

S1-5 Characteristics of the undertaking’s employees

All figures reported under S1-5 are per December 31st 2025.

REPORTING PER COUNTRY IN COUNTRIES WHERE HALTON HAS AT LEAST 50 EMPLOYEES



EMPLOYEE HEADCOUNT BY GENDER

Gender	2025	2024
Male	1,671	1,578
Female	383	364
Other	0	0
Not reported	0	0
Total employees	2,054	1,942

REPORTING PER COUNTRY IN COUNTRIES WHERE HALTON HAS AT LEAST 50 EMPLOYEES

Country	2025	2024
USA	613	564
Finland	420	395
UK	200	179
France	166	171
Germany	166	159
Malaysia	106	103
Canada	69	67
China	66	65
Brazil	53	54
Other countries	195	185
Total employees	2,054	1,942

EMPLOYEES BY CONTRACT TYPE, HEADCOUNT

	2025	2024
Number of permanent employees	1,965	1,886
Share of permanent employees	96%	97%
Number of temporary employees	89	56
Share of temporary employees	4%	3%
Total employees	2,054	1,942

AGE DISTRIBUTION, %

	2025	2024
<30	20%	20%
30-50	53%	51%
>50	26%	29%

	2025	2024
Employee turnover	9%	8%

S1-6 Characteristics of non-employees in the undertaking’s own workforce

	2025	2024
Total number of non-employees	51	54

S1-8 Diversity metrics

GENDER DIVERSITY AT TOP MANAGEMENT LEVEL

	headcount	%
Male	30	73
Female	11	27
Other	0	0
Not reported	0	0
Total	41	100

S1-9 Adequate wages

HALTON IS COMMITTED TO providing a comprehensive total rewards package that includes competitive base salaries, performance-based incentives, and locally relevant benefits. Compensation and benefits are benchmarked against local market practices and pay structures to ensure fairness, consistency, and alignment with the requirements of each role. As part of this approach, Halton is further strengthening its compensation practice through job classifications, which support a transparent and equitable salary-setting process and represent an actual positive impact on fair remuneration. Halton ensures that all employees receive wages that meet or exceed adequacy benchmarks and legal standards in their respective countries, supporting a fair, transparent, and responsible approach to remuneration. In countries where labour unions are represented at Halton, the company engages in negotiations with local labour unions and reviews pay practices whenever local legislation changes. Halton also complies with industry-specific collective agreements, ensuring that all minimum wage requirements are met or exceeded.

S1-12 Training and skills development metrics

	2025
Performance and career development reviews, % of employees	51%

S1-13 Health and safety metrics

	2025
% of employees covered by the safety and health management system	89%
Number of fatalities as a result of work-related injuries and ill health	0

S1-16 Incidents of discrimination and other human rights incidents

	2025
incidents of discrimination	1
the number of human rights incidents connected to its own workforce	0
the total amount of fines, penalties and compensation	0



S2 WORKERS IN THE VALUE CHAIN

TOPIC	DESCRIPTION	VALUE CHAIN	NEGATIVE IMPACT	POSITIVE IMPACT	ACTUAL/POTENTIAL	RISK	OPPORTUNITY
Health & safety	Supplier and contractor health & safety issues. Long-term exposure to harmful substances or repetitive tasks can cause chronic health issues. However, dialogue with Halton's suppliers and contractors, supports their development of health & safety practices.	Upstream	•	•	Actual & potential		
Halton specific: Transparency and management of supply chain	Risk for sustainability non-compliance among suppliers.	Upstream			Potential	•	

S2-1 Policies related to value chain workers

HALTON HAS A DEDICATED Supplier Code of Conduct, which is mandatory for all suppliers and forms part of contractual supplier relationships. The Code sets the baseline requirements for responsible business conduct throughout the supply chain and supports Halton's broader sustainability commitments. It defines minimum expectations for all suppliers, subcontractors, and other business partners across the entire supply chain. The policies apply to all workers in the value chain without restricting coverage to specific groups, locations, or industries.

Halton's Supplier Code of Conduct prohibits human trafficking, forced or compulsory labour, and child labour. Suppliers are required to respect internationally recognised human rights and comply with relevant labour standards, including ILO conventions and the principles of the UN Global Compact. The Supplier Code of Conduct is described more in detail in G1-1.

In addition, Halton will develop a separate human rights policy in 2026.

Halton also engages a limited number of leased or temporary workers to support operational needs. The same policies, standards, and practices that apply to Halton's own employees—covering fair treatment, working conditions, health and safety, and respect for human rights—equally apply to leased workers. Halton requires staffing agencies providing leased workforce to meet these requirements and ensures that leased workers receive the same level of protection and are covered by the same Code of Conduct-related expectations as direct employees.

S2-2 Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy

WORKERS IN HALTON'S VALUE chain have access to a dedicated whistleblowing channel, available through both electronic and postal submission. All notifications are handled confidentially by a designated three-person team, and Halton ensures protection against retaliation for anyone raising a concern in good faith. Where Halton identifies that it has caused or

contributed to a material negative impact on workers in the value chain, it is committed to cooperating in remediation processes. This includes conducting thorough investigations, implementing corrective actions, and reporting outcomes to senior management and the Board to ensure accountability and continuous improvement.

Halton's leased or temporary workers have access to the same channels for raising concerns as Halton's own employees, including the Whistleblowing channel and local reporting mechanisms. Halton expects staffing agencies to communicate these channels to leased workers and to support open dialogue on working conditions, safety, and other concerns. In practice, leased workforce participation is integrated into site-level operational discussions—for example, health and safety procedures and working hour reporting include leased workers where applicable. This ensures that leased workers can raise concerns, receive feedback, and be covered by remediation processes on equal footing with Halton employees.

S2-3 Actions and resources related to value chain workers

HEALTH AND SAFETY IS a key area of focus in Halton's value chain. Potential negative impacts may arise from supplier or contractor working conditions—such as exposure to hazardous substances or repetitive tasks that could lead to long-term health issues. Through active dialogue and collaboration, Halton supports suppliers and contractors in developing stronger health and safety practices. When contracted suppliers work at Halton sites, they also benefit from Halton's EHS standards, contributing to safer working environments and positive health outcomes.

Human rights risk management

Halton recognises that transparency and responsible management of its supply chain are essential to safeguarding value chain workers. Key risks relate to potential sustainability non-compliance, supply disruptions, and limited visibility into supplier practices.

To mitigate these risks, Halton is strengthening its systematic sustainability management approach, including enhanced supplier screening, consistent reporting, enforcement of the Supplier Code of Conduct, ESG audits,

follow-up of corrective actions, and supplier training. This work also supports responsible sourcing from higher-risk countries and contributes to improved resilience and sustainability across the value chain.

Halton strengthens the protection of value chain workers through systematic supplier sustainability risk management and targeted engagement actions. The Group utilises EcoVadis IQ Plus to conduct a comprehensive risk analysis of its supply base, assessing inherent sustainability risks based on country- and industry specific factors across the themes of environment, labour and human rights, ethics, and sustainable procurement. This provides Halton with a clear view of the distribution of sustainability risk levels across geographies, sectors, and purchasing categories, enabling proactive identification of suppliers with potentially higher impacts, risks, or opportunities.

These risk profiles guide Halton in prioritising suppliers for further verification through the EcoVadis ratings process. Selected suppliers are invited to complete a documented, evidence based assessment, allowing Halton to gain deeper insight into how they manage their material sustainability risks. The ratings methodology evaluates suppliers' commitments, actions,

and results, and provides year on year visibility into performance trends, including maturity in the labour and human rights topics.

The combined use of EcoVadis IQ Plus and EcoVadis Ratings supports ongoing monitoring of supplier practices and enables Halton to benchmark performance against the broader EcoVadis network. Where gaps or improvement needs are identified, Halton requests and tracks corrective actions within the platform, ensuring that suppliers commit to and implement meaningful improvements. Through this structured approach, Halton enhances its ability to manage sustainability risks in the supply chain and strengthen the protection of value chain workers over time.

No human rights incidents were detected during 2025.

S2-4 Targets related to workers in the value chain

HALTON STRIVES TO MANAGE the risk for sustainability non-compliance with suppliers by targeting to ensure full supplier alignment with the Halton Supplier Code of Conduct, and making it a standard requirement across suppliers.

Halton aims for:

- 100% of strategically significant suppliers to acknowledge and comply with the Supplier Code of Conduct by 2030, embedding its principles on human rights, labour conditions, ethical business conduct, and environmental responsibility into all supplier relationships.

This includes cascading the requirements to sub-suppliers, implementing corrective actions where needed, and supporting continuous improvement through assessments such as EcoVadis.

S4 CONSUMERS AND END-USERS

TOPIC	DESCRIPTION	VALUE CHAIN	NEGATIVE IMPACT	POSITIVE IMPACT	ACTUAL/POTENTIAL	RISK	OPPORTUNITY
Information-related impacts for consumers or users (including privacy, access to information, freedom of expression)	Opportunity for growing demand of Halton's sustainable solutions through solution-specific sustainability information and messaging while having a risk for costs if not leveraging the sustainability market opportunity	Downstream		•	Actual & potential	•	•
Personal safety of consumers or end-users (including health and safety, protection of children, security of a person)	Increased customer and regulatory focus on safety and wellbeing can create market opportunities	Downstream		•	Actual & potential		•
Social inclusion of consumers or end-users (including, access to products and services, responsible marketing practices, non-discrimination)	Transparency with for example EPDs	Downstream		•	Potential		

S4-1 Policies related to consumers and end-users

HALTON'S STRATEGY AND THE mission 'We enable safety and wellbeing in demanding built environments' is the foundation for all Halton's operations. In addition Halton's core value is customer focus. Thus, the strategy is the main guiding document managing the opportunities related to customers. The strategy aims to maximize the positive impacts and to seize the opportunities. It is all based on Halton's values and principles guiding operations. All Halton solution design begins with the guiding principle of providing strongest sustainability benefits to customers and an inherent part of the design process is to remediate any negative impacts.

Additionally, Halton has policies that aim to minimize the negative, thus to minimize negative impacts and prevent risk. Policies related to customers are Quality Policy, Health and Safety Policy, Sustainable Design Principles and Privacy Policy. The quality policy ensures the best quality of products and that there are no defects or flaws in the products. The Health And Safety Policy also considers the health and safety of the customers and the end-users of Halton products. The products are designed

to be safe to use and create healthy environments. The Data Privacy Policy protects the customer data and defines how all data needs to be handled.

The products itself focus on the health and safety of end-users, thus the products are the core of end-user health and safety benefits. Halton's product portfolio includes fire and smoke safety solutions that are designed to protect occupants and property by supporting the containment and control of fire, smoke, and hazardous gases in demanding built environments. These solutions are integrated into ventilation systems and contribute to life safety, regulatory compliance, and the overall resilience of buildings.

Halton also provides product warranties that assure customers of the durability and performance of its solutions. These warranties demonstrate Halton's commitment to long-term product quality, responsible aftersales practices, and continuous improvement, thereby further safeguarding customers against potential defects or performance issues.

In addition to the policies, Halton also has product certificates to ensure the quality and safety of its products.

S4-2 – Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy

HALTON ENGAGES ACTIVELY WITH consumers and end users through multiple, complementary channels designed to capture feedback, identify concerns, and continuously improve customer experience and product performance. The most essential engagement and feedback channels are Halton's customer service and services personnel, who interact with customers on a daily basis. Through these continuous, direct interactions, frontline teams gather first hand insights into customer needs, product performance, and operational challenges, enabling timely responses and practical improvements.

To complement these ongoing interactions, Halton conducts an annual customer voice survey, which provides structured insight into customer satisfaction, emerging expectations, and perceived product quality. In addition to formal surveys, Halton maintains an ongoing dialogue with customers throughout the product lifecycle. The growth of Halton's service business further strengthens these touchpoints by

increasing the frequency and depth of customer interactions, allowing operational insights from installed products to be systematically collected and used to support product development and enhance end user experience.

Consumers and end users can raise concerns or report issues through several established mechanisms. Negative impacts or misconduct can be reported through Halton's whistleblowing channel, which is handled confidentially through the Fair Play Forum, Halton's internal compliance forum. At the operational level, customer feedback and complaints are primarily received and addressed by customer service and services personnel and managed through SBA level complaint handling processes, ensuring timely responses, corrective actions, and clear communication with customers. Halton's quality management processes further support remediation by monitoring product and material compliance and ensuring that identified issues lead to systematic improvements.

Through this combination of continuous frontline engagement, structured surveys, and accessible channels for raising concerns, Halton ensures that consumer and end user feedback is effectively captured and integrated into product development, service improvements, and the continuous enhancement of customer value.

S4-3 Actions and resources related to consumers and end-users

HALTON STRENGTHENS VALUE CREATION for consumers and end-users through actions that ensure product safety, continuous improvement, and the delivery of the strongest sustainability benefits to customers. A key enabler is Halton's guiding principle "Strongest sustainability benefits to customers", which directs product development, innovation, and customer-focused service delivery.

In 2025, Halton created its Sustainable Design Principles through a cross-company engagement process, establishing a common foundation for designing solutions that improve energy efficiency, safety, user wellbeing, and environmental performance. Implementation continues through 2026, with a key focus on defining what constitutes a sustainable solution and systematising practices that were previously embedded informally in product development.

Halton deploys dedicated tools and digital capabilities to enhance customer safety and product performance in use. Through safety monitoring, including the SMS tool that enables

real-time field data collection, Halton gathers insights to improve reliability, safety, and user experience. In addition, Halton's increasing automation capability, such as the Air Chef service, uses IoT-based remote monitoring to optimise system performance and enable preventive maintenance, reducing downtime and enhancing end-user safety and operational efficiency.

To strengthen transparency and help customers make informed choices, Halton expands the availability of verified sustainability information, including Environmental Product Declarations (EPDs) and other product level disclosures. These actions support customer decision making, reinforce trust, and ensure alignment with market expectations for credible, comparable sustainability data.

Halton also takes active steps to leverage the growing demand for sustainable solutions. Key actions include integrating sustainability value propositions into customer communications, embedding sustainability performance data into sales and marketing materials, and developing solution specific messaging that highlights energy efficiency, emission reductions, and lifetime operational benefits. These actions help capture the opportunity created

by rising sustainability requirements across customer segments, while reducing the risk of higher costs or lost market share if Halton does not fully utilise the sustainability driven market potential.

These actions, supported by structured design principles, digital tools, and continuous customer engagement, form the operational backbone of Halton's approach to delivering safe, sustainable, and high-performing solutions to consumers and end-users.

In 2026, Halton will conduct, alike in 2024, structured customer sustainability interviews to better understand future needs, gather strategic insights, and explore opportunities to co-create green pilot solutions.



S4-4 Targets related to consumers and end-users

HALTON HAS SET CLEAR targets to strengthen value creation for consumers and end-users and ensure that its solutions continue to meet rising expectations for quality, safety, and sustainability.

Halton's strategic objective is:

- to achieve an NPS score above 60, reflecting Halton's commitment to delivering a premium customer experience across all business areas.

Halton also systematically monitors all customer complaints and warranty cases to identify recurring issues, drive corrective actions, and ensure continuous improvement in product performance and service quality.

Halton's consumer- and end-user-related targets align with its broader sustainability perspectives, including ensuring access to high-quality and transparent product information, safeguarding health and safety through reliable and compliant solutions, and maintaining responsible marketing practices. These targets support Halton's role in enabling customer wellbeing in demanding built environments.

In response to increasing customer expectations, particularly in Europe, Asia, and the Middle East, Halton is expanding its sustainability-driven customer engagement.

Halton also aims to reinforce positive impacts for consumers and end-users. Its solutions help customers reduce emissions, enhance indoor air quality and thermal comfort, and strengthen operational safety. By achieving these outcomes, Halton supports customers in improving occupational wellbeing, reducing operational risks and costs, and reaching their own climate and energy targets, ensuring that Halton's positive handprint grows in parallel with its business. This translates to customer satisfaction and is measured with NPS.

G1 BUSINESS CONDUCT

TOPIC	DESCRIPTION	VALUE CHAIN	NEGATIVE IMPACT	POSITIVE IMPACT	ACTUAL/ POTENTIAL	RISK	OPPORTUNITY
Corporate culture, including anti-corruption and bribery, the protection of whistle-blowers and animal welfare	Risk of corruption and other non-compliance with business ethics. However, training and increased awareness of corruption and bribery are expected to reduce such incidents. Strong company culture can support improved profitability by fostering motivated and efficient employees.	Upstream, own operations, downstream	•	•	Actual & potential	•	•
Management of relationships with suppliers, including payment practices especially late payment to small- and medium sized undertakings (SMEs)	Risk for insufficient supplier sustainability management including ESG due diligence.	Upstream, own operations			Potential	•	•
Halton specific: Sustainable standard setting	Actively contributing to industry best practise and standard setting to increase the sustainability performance of the industry and our customer segments.	Own operations			Potential		•

G1-1 Policies related to business conduct

Code of Conduct

Halton updated its Code of Conduct in 2025 to strengthen the governance foundation of its sustainability work and to ensure alignment with evolving regulatory expectations, including the Corporate Sustainability Reporting Directive (CSRD) and international responsible-business standards. The updated Code was formally approved by Halton's Board of Directors in October 2025.

The revised Code sets out the ethical principles and minimum behavioural expectations applying to all Halton employees globally, as well as to business partners through separate contractual requirements. It reflects internationally recognised frameworks, including the UN Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Declaration on Fundamental Principles and Rights at Work, and the UN Global Compact Ten Principles.

The Code reinforces Halton's commitment to full compliance with all applicable laws and regulations and clarifies that the highest

standard applies where local requirements differ. It also outlines clear supervisory responsibilities for training, monitoring, and ensuring compliance with the Code across all operations. Key improvements include clearer expectations on human rights, anti-corruption, fair competition and environmental responsibility. The update also expands human-rights due diligence, emphasises a safe, inclusive and non-discriminatory workplace, and reinforces commitments to climate action and Sustainable Design Principles.

As part of Halton's know your customer approach, a 'Sales checklist' supports responsible decision making by ensuring that all customer and business partner engagements meet Halton's ethical, legal and compliance expectations. Before concluding any deal, sales teams are required to verify alignment with Halton's values, code of conduct and applicable policies, and to escalate any uncertainties to their manager, SBA Director or the Fair Play Forum.

Supplier Code of Conduct

In 2025, Halton strengthened its Supplier Code of Conduct to further align with international standards and the expectations set out in the Corporate Sustainability Reporting

Directive (CSRD). The updated Code, approved by Halton's Board of Directors in October 2025, reinforces the commitment to responsible business conduct across Halton's global value chain and establishes clearer requirements for suppliers on human rights, environmental responsibility, ethical business practices, and governance.

The update reinforces requirements related to human rights, fair labour conditions, and occupational health and safety. It also enhances environmental obligations, including waste and emissions reduction and support for climate-aligned practices. Strengthened governance elements include stricter anti-corruption provisions, improved trade compliance, and clearer expectations on data protection and confidentiality.

To support responsible sourcing, the Code requires suppliers to cascade these standards throughout their own supply chains and to cooperate in Halton's due diligence processes, including assessments, audits, and corrective actions when needed. Concerns can be reported through Halton's Fair Play Forum whistleblowing channel, ensuring transparency and accountability throughout the value chain.

Sustainable sourcing policy

Halton's Sustainable Sourcing Policy commits the company to responsible, ethical, and transparent procurement across its global value chain. It requires all suppliers to follow Halton's Supplier Code of Conduct and applicable labour, environmental, and anti corruption laws, while promoting human rights, fair working conditions, and continuous sustainability improvement in alignment with international standards.

Information security

Halton safeguards its information assets through a structured information security risk management approach defined in the Halton Information Security Policy. The policy applies to all employees, customers, consultants, and external parties accessing Halton information assets and outlines how confidentiality, integrity, and availability are protected across the organisation, and Halton is currently aligning all business units to a consistent global standard based on this model.

Risk assessments are performed for key processes, technologies, services, and facilities to identify threats and vulnerabilities across both digital and physical environments. As part of an ongoing global modernisation effort, each unit is being brought into a unified assessment and

control framework that follows established industry practices such as CIS Controls. This approach ensures that security controls for access management, backup and recovery, and secure systems design are implemented in a more uniform and predictable manner across all regions.

Halton maintains defined incident preparedness and response processes that support the timely identification, containment, and remediation of security incidents. Reporting flows to the Chief Information Security Officer, who oversees corrective actions and continuous improvement activities. As global alignment progresses, incident handling and documentation will become more standardised, increasing clarity and response efficiency throughout the organisation.

Through this global alignment and modernisation programme, Halton is strengthening consistency and maturity across all sites. The risk based approach supports compliance with security obligations and provides customers and partners with clear assurance that their data is protected throughout Halton’s value chain.

During 2025 one incident was detected where a data breach involving less than 10 people was reported to the local authority.

ISO Certifications

Halton Group applies internationally recognised management system standards to support consistent quality, environmental performance, and occupational health and safety across its operations. Selected production and service sites are certified in accordance with ISO 9001 (Quality Management), ISO 14001 (Environmental Management) and ISO 45001 (Occupational Health and Safety Management), reflecting a structured and systematic approach to operational excellence, environmental responsibility and employee well-being.

While not all sites are formally certified, Halton applies the principles of these standards across its operations, and the scope and need for additional certifications are reviewed regularly. ISO certifications are maintained through independent third-party audits and form an integral part of Halton’s continuous improvement processes.

ISO CERTIFICATIONS PER EACH UNIT

Site	ISO9001 Quality Management	ISO14001 Environmental Management	ISO45001 Health and Safety Management
Béthune, France		•	
Crépy, France	•		
Kausala, Finland	•	•	
Lahti, Finland	•	•	•
Shanghai, China	•	•	•
Reit im Winkl, Germany	•		
Ebbw Vale, UK	•		•
Rochester, UK	•	•	
Nelbud Services, USA	•		
Anderson, USA	•	•	•
Scottsville, USA			
Mississauga, Canada			
São Paulo, Brazil			
Kuala Lumpur, Malaysia			

G1-2 Actions related to business conduct

IN 2025, HALTON STRENGTHENED its responsible business conduct by integrating sustainability, ethics, and climate action more deeply into its sourcing practices and supplier relationships. As part of this work, Halton provides training on Supplier Code of Conduct to both, Halton employees and relevant supplier partners, to ensure shared understanding of responsible business expectations, ethical behaviour, and compliance requirements across the value chain.

Halton updated its Code of Conduct in 2025 and new mandatory eLearning will be available for all Halton employees during first half of 2026.

Halton applies a strategic approach to sustainable sourcing, focusing on transparency, risk management, and supplier performance. During 2025, Halton continued implementing EcoVadis as a central tool to assess supplier sustainability performance and identify material impacts, risks, and opportunities within the supply chain. The system enables risk analysis based on inherent industry and country characteristics and provides insights into the distribution of sustainability risk levels across geographies, sectors, and purchasing categories.

With EcoVadis, Halton leverages automated data mining, industry-specific datasets, and geolocation risk factors to prioritise high-risk suppliers. Risks are assessed across four core themes: Environment, Labour & Human Rights, Ethics, and Sustainable Procurement. The methodology incorporates Halton’s procurement risk by considering spend and criticality levels, which allows risks to be contextualised within individual business relationships.

Halton recognises the importance of upstream climate impacts and is increasingly engaging suppliers to support their decarbonisation efforts. This includes requesting transparency on greenhouse gas emissions, encouraging climate-related target setting, and integrating sustainability performance into procurement decisions. Beyond assessment, Halton promotes long-term partnerships to enable emission reductions.

Sustainable standard setting

Halton actively contributes to sustainable standard setting across the HVAC (Heating, Ventilation, and Air Conditioning) and built environment industries. Rather than engaging in political lobbying, Halton focuses on strengthening industry best practices to improve environmental performance, safety, and transparency. Through participation in industry forums

and technical collaboration with key stakeholders, as part of standard setting bodies or working groups. In addition, Halton promotes higher sustainability standards for the industry that support climate transition, responsible supply chains, and improved customer outcomes by e.g. establishing specific initiatives like Alliance for Sustainable Cleanrooms. The alliance focuses on providing environmentally responsible, energy efficient, turnkey cleanroom solutions for international markets by combining leading expertise in design, ventilation, decontamination, and project management.

G1-3 Targets related to business conduct

HALTON HAS SET CLEAR 2030 targets to strengthen responsible business conduct across its operations and value chain. To ensure that all employees act in line with Halton’s ethical standards, the company’s target is:

- 100% annual completion rate of Code of Conduct training for all employees by 2030.
- To promote responsible practices throughout the supply chain, Halton aims for:
- 100% of suppliers to sign and commit to the Supplier Code of Conduct by 2030.

This target ensures alignment with Halton’s expectations on human rights, labour practices, environmental responsibility, anti-corruption, and governance, and reinforces transparency and trust in supplier relationships.

G1-4 Metrics related to corruption or bribery

	2025
number of convictions and sanctions	0
total amount of fines, for violation of anti-corruption and anti-bribery laws (€)	0

G1-6 – Metrics related to payment practices

HALTON MONITORS AND MANAGES its payment practices to ensure fair and timely payments to suppliers, supporting transparent and responsible business relationships. Halton’s contractual payment terms depend on the legal entity and country of operations and typically range between 30 and 60 days. There is no separate SME category, but each customer relationship is negotiated individually, case-by-case. In 2025 there were no legal proceedings currently outstanding for late payments.

HALTON OWN TOPICS

Pollution control

TOPIC	DESCRIPTION	VALUE CHAIN	NEGATIVE IMPACT	POSITIVE IMPACT	ACTUAL/ POTENTIAL	RISK	OPPORTUNITY
Halton specific: Pollution control	Halton solutions help customers reduce emissions. Opportunity for regulation driving the demand.	Downstream		•			•

POLLUTION CONTROL IS AT the core of Halton’s business: the updated strategy drives pollution prevention and control by minimising emissions and environmental impacts in commercial kitchen product and system design. The primary pollution-related focus areas for Halton concern airborne emissions, including odour, grease, smoke, and particulate matter originating from foodservice operations.

Policies

Halton’s approach to pollution prevention is embedded in its strategic commitment to prioritise:

- minimising emissions to air from customer operations,
- supporting compliance with local emission and odour regulations, and
- enhancing public health and urban air quality through source-level capture and filtration technologies.

These principles guide the development of Halton’s pollution control solutions and the integration of automation and lifecycle performance monitoring to ensure sustained pollutant-removal efficiency. Also, the Sustainable Design Principles that will be implemented in 2026, will guide the product design and support reducing environmental impacts.

Actions

Commercial kitchens represent a notable source of urban air pollution, particularly in dense city environments where odour, smoke and particulate emissions can impact local air quality. Halton’s R&D function develops integrated, multi-stage filtration and demand-controlled ventilation solutions that reduce airborne pollutants at the source and optimise exhaust system performance in line with regulatory requirements. These technologies, applied through systems such as PolluStop in combination with M.A.R.V.E.L, support compliant installation in space-constrained locations.

Targets and metrics

Halton aims to expand its pollution control business by increasing the market penetration of advanced emission-mitigation solutions in dense urban environments, where the impacts of odour, smoke and particulate emissions are increasingly recognised.

The long-term objective is to accelerate the adoption of integrated filtration and demand-controlled ventilation technologies, such as multi-stage systems combining electrostatic precipitators, UV/carbon filtration and automated exhaust optimisation, to support customers in meeting emerging regulatory requirements and improving urban air quality. Progress toward this objective is measured through the sales of pollution control solutions, which serve as the core performance indicator for market expansion and adoption. However the data collection is not yet built to be able to report any metrics here.

Impact on local communities

TOPIC	DESCRIPTION	VALUE CHAIN	NEGATIVE IMPACT	POSITIVE IMPACT	ACTUAL/POTENTIAL	RISK	OPPORTUNITY
Halton specific: Local impact; job creation, taxes etc	Collaboration with scientific community, local employment & social initiatives	Own operations, downstream		•			

HALTON RECOGNISES ITS RESPONSIBILITY to contribute positively to the economic and social well-being of the communities in which it operates. In Halton’s Double Materiality Assessment, impacts on local communities are identified as a material topic, particularly in relation to local employment, economic value distribution, scientific collaboration, and community engagement.

Policies

Halton’s updated strategy and broader sustainability commitments guide its approach to supporting affected communities. Halton aims to strengthen local economic stability through responsible employment and procurement practices, contribute to societal resilience through active and meaningful community engagement, and support healthy and safe built environments through its expertise in indoor air quality and energy efficient solutions. The company also advances knowledge creation by collaborating with academic institutions and contributing to scientific research in its field.

Actions

Halton implements several measures that directly support the resilience and well-being of communities in the regions where it operates:

- Local employment and economic contributions: Halton is a significant employer in several small or rural communities where alternative industrial opportunities are limited. By maintaining stable, long-term employment and actively recruiting in remote areas, Halton helps sustain local livelihoods and prevents depopulation. Halton engages with local suppliers where feasible, contributing to municipal tax revenues further supports sustained local economic development.
- Community involvement and social initiatives: Halton sites regularly participate in or organise local charity events, youth and education programmes, and community development initiatives. These activities strengthen local networks, support social cohesion and provide targeted assistance to vulnerable groups.

- Contribution through products and expertise: Halton’s mission “to enable safety and wellbeing in demanding built environments” supports public institutions such as schools, hospitals and community centres. By delivering solutions that improve indoor air quality, thermal comfort and energy efficiency, Halton contributes to safer, healthier and more resilient community environments.
- Contribution to the scientific community: Halton actively collaborates with universities and research institutions, sharing expertise, participating in joint research projects and contributing to sectoral innovation. The company has pioneered several first-in-the-world solutions in indoor air quality and professional kitchen ventilation, advancing scientific understanding and supporting the development of future competencies within local and international academic communities.



Targets

Halton has not set measurable, outcome-oriented targets related to local communities. However, Halton's long-term ambition is to strengthen community wellbeing across all regions of operation. This includes maintaining responsible employment practices, recruiting in remote and small-town locations, expanding community engagement based on local needs, supporting scientific collaboration, and improving public environments through enhanced indoor air quality solutions.

These objectives are anchored in Halton's strategy and contribute to broader societal resilience.

Metrics

Halton monitors its contributions to affected communities through indicators such as:

- locally employed people and contracted local suppliers,
- site-level participation in community initiatives,
- number and nature of scientific collaborations and research partnerships, and
- reach and impact of Halton solutions deployed in public buildings and spaces.

However, these are only monitored at local level and no group-level consolidation is currently done.

APPENDIX

Topics outside of ESRS

USE OF WATER, CUBIC METERS

2025	2024
15,409	15,847

ENVIRONMENTAL INCIDENTS (NUMBER)

2025	2024
0	0



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