

Care for a sustainable society

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SUSTAINABILITY REPORTING AT ATTENDO

Attendo's sustainability report covers the Attendo Group and all subsidiaries. It provides a general description of sustainability aspects relevant to Attendo's operations and value chain, our business model and stakeholders, as well as the strategy, targets and outcomes for the business. Selected key figures and areas in the report are the result of a materiality analysis. We also report Attendo's contributions to the UN's global Sustainable Development Goals, sustainability risks and risk management and sustainability indicators in accordance with Nasdaq's guidelines for ESG reporting.

Care for a sustainable society

Attendo's mission is **empowering the individual**. By seeing, supporting and strengthening every individual to lead an independent and meaningful life, we create value for individuals and for society in general. Our mission and values are the guiding principles of our work to achieve our vision – to provide **better care to more people**.

Vision

Better care to more people

Mission

Empowering the individual

Long-term goals



Preferred choice for customers and relatives, employees and payors



A natural and fundamental part of society



Sustainable and profitable growth

Strategic focus areas

Efficient operating model
Attendo Way, digitalization & quality

Right competence
Leadership, development & culture

Good growth
Healthy terms, expansion and M&A

Voice in society
Effective communication

Responsibility
Society, Environment & climate

Values



Care



Commitment



Competence

Sustainability commitment

Create value with responsibility for our role in society and our impact on the environment and climate

VISION & STRATEGY

Attendo and sustainable care

Giving people with care needs access to quality care services is a fundamental part of a society’s social responsibility. Attendo is a significant provider of care in the Nordic region and brings new capacity, new methods and innovations in care to society. By responsibly offering more people access to good quality, cost-effective care, we play an important role in fulfilling society’s care mission.

Through our everyday work, we also contribute – directly and indirectly – to the realisation of several of the UN’s global sustainability goals, both for individuals and for society as a whole (see page 35). Attendo therefore makes no distinction between the overall business strategy and sustainability work; they are both integral parts of our strategic objectives and together contribute to value creation in our operations.

Sustainable value creation

To clarify how Attendo contributes to sustainable value creation in the three sustainability areas of environment, social sustainability and corporate governance, Attendo developed a new strategic framework for sustainable care in 2023. The strategic framework replaces the five focus areas that Attendo has worked with since 2021.

ATTENDO’S LONG-TERM GOALS

Attendo’s long-term goals are based on how we create value for our key stakeholders, with a particular focus on our social responsibility. Our long-term goals are complemented by a clear commitment to sustainable development – that Attendo will create value for customers, employees and payors by working to achieve the long-term goals, while taking responsibility for our impact on the environment and society.

To show progress towards the goals, a number of key performance indicators have been defined, which form the basis of our sustainability reporting. As part of the alignment with the new EU Corporate Social Responsibility Directive (CSRD), several new key figures will be reported in the future, based on a dual materiality analysis of Attendo’s impacts, risks and opportunities in the areas of environment, social responsibility and corporate governance. The key figures and outcomes for 2023 can be found on page 24.



VISION, MISSION AND VALUES

Attendo’s vision is to provide **better care to more people**. Our vision sets out the overall direction of our work but also the value we want to create for our stakeholders and society as a whole. The vision embodies the dual ambition that has been present in our company since it was founded in 1985: to continuously improve the content of care and to expand our operations to benefit more people.

To translate the vision into everyday work, we have been working for over 20 years with a concrete mission – **empowering the individual**. Based on the unique needs of each individual, we want to see, support and strengthen every person to lead an independent and meaningful life. The mission is based on our belief that every person wants to continue to be who they are and take control of their life – regardless of their care needs.

To provide good care, we are value-driven in our daily work. We are guided by three values: **care, commitment and competence**. Attendo’s values work is central to how we structure our work.



Through these long-term goals, we create value for our stakeholders.

Key activities 2023

✓ Sustainability reporting in quarterly reports	Starting in the first quarter of 2023, Attendo has reported sustainability key figures per quarter
✓ Sustainability linkage in Attendo’s long-term performance share programme	Leaders who are part of the programme are also evaluated for sustainability outcomes
✓ Sustainability targets in Attendo’s new loan agreement	The cost of Attendo’s financing is affected by outcomes in customer and employee satisfaction
✓ Double materiality analysis carried out	Attendo has prepared to be able to report according to CSRD
✓ Payor satisfaction survey (pSAT)	New studies show how satisfied payors are with the services Attendo provides

Attendo's impact and stakeholders

As a major provider of care services, Attendo has an obvious impact on our key stakeholders and the surrounding community. There are impacts on both individuals and society, within the organisation and externally, for example when we procure goods and services needed to fulfil our care mission. We always strive to minimise the negative impact of our operations on the surrounding community while maximising the positive impact of our operations on our stakeholders, ultimately creating value for our shareholders.

ATTENDO'S VALUE CHAIN

Attendo's value chain includes the value we create for our key stakeholders, the resources we use to create value and the impact our business has on the society we operate in. The value chain also includes how we deal with residual products and waste generated in our operations.



Less waste and more local products is better for everyone.



Value creation for our key stakeholder groups

Attendo's most important stakeholder group is the customer who has an identified need for care, and for whom we have been entrusted to carry out the care services. **The customer's** main interest is to have their care needs met in a way that gives them a say in how the service is delivered. Customers are usually surrounded by **relatives** who are affected in different ways by our ability to meet the customer's needs and communicate their well-being. How the care service is delivered is largely determined by our **employees** and the conditions they are given to do a good job, influence how daily services are carried out and be able to grow in their profession. Finally, the **payor** of the service, usually a local authority or welfare region, is an important stakeholder who relies on us to fulfil our mission in a reliable and sustainable way.



ATTENDO'S STAKEHOLDERS

CUSTOMERS have a professionally assessed need for care. Customers want to receive the right care at the right time, to encounter employees who recognise their individual needs and to live independent lives with meaningful social interaction.

RELATIVES are those who have personal ties to the customer. They often experience anxiety and are concerned about the customer's safety and well-being. They want to feel that those near and dear to them receive safe and professional care from employees they trust and with whom they can maintain a good dialogue.

EMPLOYEES are specialised in providing care services. They want good conditions to carry out their work, a good working environment and managers and colleagues who are knowledgeable and supportive. Employees want to be able to influence their work tasks and their own development.

PAYORS are local authorities and regions responsible for care in markets where Attendo operates. Payors expect care to be delivered in accordance with contracts and regulatory requirements, in a sustainable way that provides good quality for the tax money spent.

Dual materiality analysis – in preparation for new reporting requirements

Attendo has conducted an extensive dual materiality analysis to identify the areas where our operations have the greatest impact on society and our most important stakeholders. The materiality analysis was conducted in autumn 2023 together with an external party and is part of the adaptation that Attendo has initiated to meet the reporting requirements imposed by the incorporation of the CSRD (Corporate Sustainability Reporting Directive).

The dual materiality analysis considers Attendo’s impact throughout the value chain and how it relates to the detailed reporting standards linked to the European Sustainability Reporting Standards (ESRS).

IDENTIFIED AREAS OF SIGNIFICANT IMPACT

In the materiality analysis, Attendo has identified the following areas as relevant:

- *Dealing with climate change*
- *Energy use*
- *Health, safety and well-being of employees*
- *Competence development*
- *Customer health, safety and security*
- *Relationships with suppliers*

GOVERNANCE AND MONITORING OF SUSTAINABILITY EFFORTS

The Board of Directors has the ultimate responsibility for Attendo’s strategy and sustainability reporting. The operational work is managed overall by Attendo’s executive management, and on an ongoing basis by the management teams of each business area. Data collection and monitoring of established key figures is done by the CFO Office.

The work in executive management and further in the business areas is coordinated by Attendo’s Sustainability Director, who is also part of the management team. To support the work’s progress and reporting, there is a sustainability council consisting of central function managers at Group and Business Area level. The Council has regular contact with the Business Areas’ central functions in areas such as HR, quality, purchasing, properties and communications.

SUSTAINABILITY KEY FIGURES

Attendo has developed a number of KPIs to capture developments in the company’s most important sustainability areas. These are reported on an ongoing basis in quarterly reports during the year as new measurements are made or available data is compiled. The outcome of the KPIs for the full year 2023 and a brief description of each KPI can be found on page 24.



Employees have the Code of Conduct, Sustainability Policy and HR Policy at hand.

POLICY DOCUMENTS AND GUIDELINES

Attendo is governed internally by central policies and guidelines that are updated and adopted annually to capture new priorities or changes that have emerged in the stakeholder dialogue or through new legal or procurement requirements. The table below shows the governing documents that exist for the strategic sustainability work and what the documents regulate.

AREA	POLICY DOCUMENTS AND GUIDELINES IN ADDITION TO THE SUSTAINABILITY POLICY
Customer and relatives	Code of conduct, quality policy and quality framework
Payors	Code of conduct, quality policy
Employees	Code of conduct, HR policy
Responsible operations	Environmental policy, purchasing policy, travel and accommodation guidelines, code of conduct, HR policy, data protection policy, information security policy, communication policy, code of conduct for suppliers

SUSTAINABILITY KEY FIGURES

SUSTAINABILITY KEY FIGURES

Strategic objective	Key Figures	Purpose	Outcome 2023 (2022)
Preferred choice for customers and relatives, employees and payors	Customer satisfaction, cNPS (-100/+100)	We measure customer satisfaction to ensure and develop customers' experience of Attendo as a care provider.	39 (36)
	Quality of Life, RAI-index (0-10)	We measure quality of life to ensure and develop health outcomes for customers.	5,6 (5,4)
	Relatives satisfaction, rNPS (-100/+100)	We measure relatives' satisfaction to ensure and develop the relationship with those around the customer.	38 (29)
	Employee satisfaction, eNPS (-100/+100)	We measure employee satisfaction to ensure and develop well-being and meaningful work.	20 (4)
	Short-term sick leave, %	We measure sickness absence to ensure and develop the working environment and working conditions.	7,5 (7,6)
	Payor satisfaction, pSAT (1-5)	We measure payor satisfaction to develop Attendo's services and co-operation with public payors.	4/5 (-)
A natural and fundamental part of society	Number of customers receiving care through Attendo	We provide customers and clients with care services that meet society's care needs.	26 800 (27 500)
	Number of newly opened beds in own operations (available capacity)	We are making new care places available to meet a growing need for care.	156 (274)
	Number of beds under construction in own operations (investments in new capacity)	We are investing in new capacity to meet future care needs.	410 (166)
Sustainable and profitable growth	Profit target (lease-adjusted operating profit in SEK per share), full-year	We aim for stable surpluses in order to invest in new capacity and better ways of working.	3,02 (0,68)
	Dividend target (proposed/paid dividend in SEK per share)	We reinvest the majority of the surplus in new capacity and development of care.	1,0 (0,0)
	Net debt target (lease-adjusted net debt/EBITDA)	We aim for financial stability and the ability to implement long-term decisions.	1,2 (4,4)
Responsibility towards society and the environment	Grams CO ₂ e per SEK in sales (scope 1 and 2)	We are making conscious choices to limit our impact on the environment and climate.	1,1 (1,5)

Value creation for customers & relatives
Systematic work to improve quality of life

People who seek and are granted care services often have long-term need for support in their daily lives. Attendo has extensive experience in **adapting care to the individual's needs and preferences** and is engaged in systematic efforts to improve customers' health and quality of life.

QUALITY AND CARE THAT IS MEASURED AND MONITORED

Attendo strives to continuously improve the quality of care by working systematically to develop, measure and monitor care services. Attendo also puts great emphasis on treating every individual who needs care with respect and concern for their unique needs. By seeing and accepting every individual for who they are now and once were, we can adapt care to personal needs and preferences, which we know leads to higher quality of life.

TOOLS THAT SUPPORT CUSTOMERS

To facilitate the work with the customer experience, we work in a structured way with each customer, where we use digital tools to plan our efforts in close cooperation with the customer, their relatives and contact person/responsible nurse. Relatives are also offered the opportunity to monitor the customer via digital tools or regular follow-ups.

CUSTOMISED CARE SOLUTIONS THAT MEET THE CUSTOMER'S NEEDS

Attendo also work methodically to design the customised care solutions demanded by customers, relatives and payors. In nursing homes, we have developed three lifestyle concepts for our own facilities: outdoors & garden, sports & spa, and culture & entertainment. The concepts

are used both in designing activities and in targeting activities. We use ongoing customer dialogue and resident consultation in our units to plan the content of the activities.



Customers & relatives

KEY FIGURES

	2023	2022
Customer satisfaction, cNPS	39	36
Relatives satisfaction, rNPS	38	29
Quality of life (RAI index, 0-10)	5.6	5.4

CUSTOMERS & RELATIVES

CUSTOMER SATISFACTION

Attendo regularly carries out surveys to monitor how customer satisfaction is progressing among customers and relatives. The outcome is measured as an NPS (Net Promoter Score) and shows that customer satisfaction was 39 (36) and satisfaction among relatives was 38 (29) in 2023.

PROCESS QUALITY

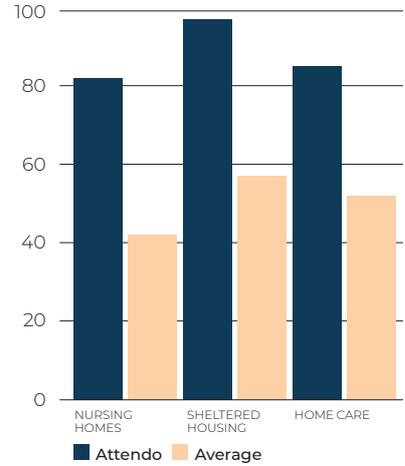
Processes and procedures are important prerequisites for stable and high-quality operations. The National Board of Health and Welfare's national unit survey shows that Attendo has a significantly

higher proportion of facilities with comprehensive procedures than the national average (see chart).

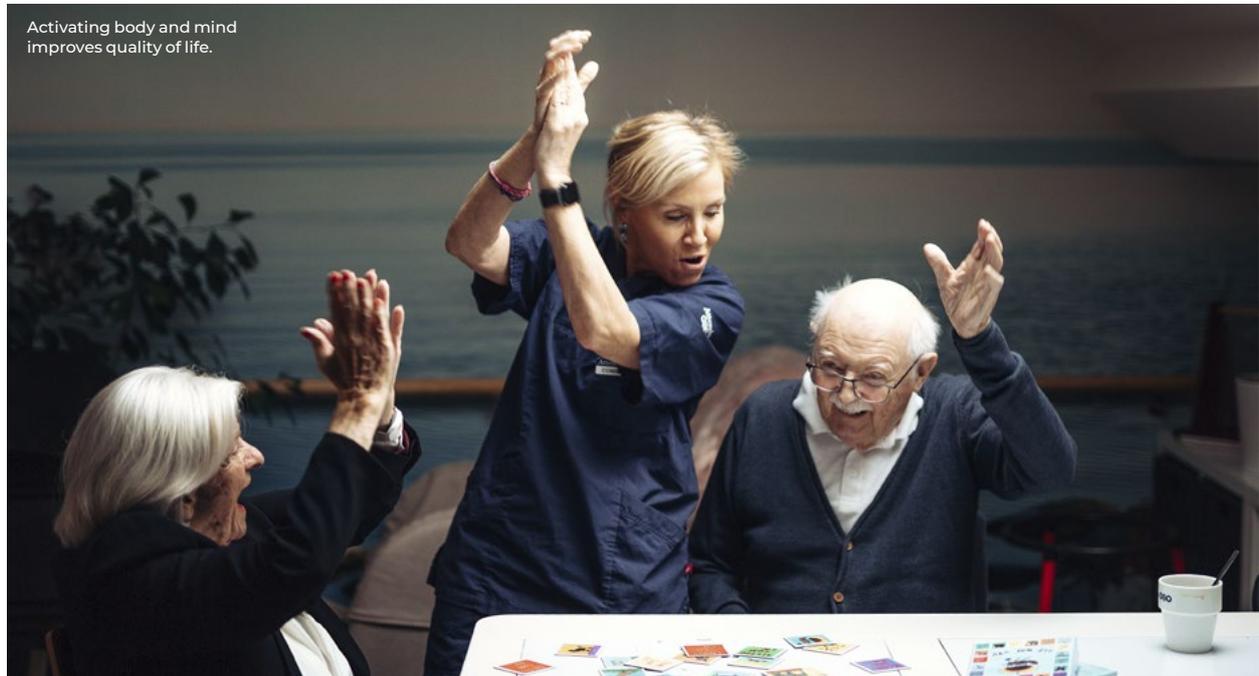
QUALITY OF LIFE

Attendo works systematically to monitor the quality of life of individual customers. The monitoring is the basis for adjustments in the organisation and in the individual care plan for each customer. Through the methods Attendo uses, we can see not only which care instances provide the greatest improvement for the customer, but also how much quality of life Attendo's efforts add overall.

SHARE OF UNITS WITH COMPREHENSIVE PROCEDURES, %



Source: National Board of Health and Welfare unit survey 2023



Activating body and mind improves quality of life.

ATTENDO'S QUALITY FRAMEWORK FOCUSES ON QUALITY OF LIFE, CUSTOMER SATISFACTION AND PROCESS QUALITY

TRADITIONAL FOCUS	SHARPER FOCUS IN ATTENDO'S QUALITY WORK	
<p>Process quality</p> <p>Quality in working methods, procedures and guidelines, and the right organisational conditions.</p> <p>Measures whether Attendo has the right structures and works according to internal and external procedures, guidelines and laws pertaining to health and social care.</p>	<p>Customer satisfaction & experience</p> <p>Customers' and relatives' satisfaction and perception of Attendo as a provider of health and social care.</p> <p>Measures satisfaction with Attendo overall, how they are treated, living environment, general happiness.</p>	<p>Health & quality of life</p> <p>The customer's health and well-being from a clinical perspective as well as the customer's self-assessment and perception of their mental and physical health.</p> <p>Measures the health outcomes that Attendo achieves.</p>

Value creation for employees
Commitment that makes a difference

Care is created in the encounter between Attendo’s employees and the customer. Good care requires that employees are given the right conditions to perform their work in the best possible way. That’s why we base our care on **clear values, participation, excellent leadership** as well as access to training and personal development opportunities.

CARE WORK BASED ON CLEAR VALUES

Attendo is a large company with more than 31,000 employees. Our mission and our values are both an ambition and a tool. The guiding principles for how we conduct our business are set out in our Code of Conduct, in which every new employee is trained.

SATISFIED EMPLOYEES

Attendo is firmly committed to being an attractive employer and believes employees should be satisfied with their personal work situation and their closest leaders. Regular “temperature readings” are used to keep tabs on our employees job situations and how satisfied they are with their jobs and workplace. We also track employee opinion through annual performance and development reviews, monthly workplace meetings and daily dialogue.

ONGOING TRAINING AND COMPETENCE DEVELOPMENT

Attendo offers training to new and existing employees. New employees are provided a thorough introduction including supervised shifts and a mentor

programme. All competence development is based on individual plans. In addition, employees can participate in local, central and digital training. We also offer on-the job learning and encourage job rotation.

LEADERS WITH GREAT PERSONAL RESPONSIBILITY

At Attendo, leadership is all about accountability, visibility and accessibility. Each local manager has individual management responsibility for his or her operations. The local manager relies on specialists and team leaders with a delegated responsibility to work closely with employees to increase participation. Support functions and procedures ensure that operations maintain a consistently high level.

GOOD WORKING CONDITIONS FOR ALL EMPLOYEES

Attendo strives to be a reliable employer, one that promotes and respects employee rights, maintains good employment and working conditions and focuses on the work environment, company culture and opportunities to grow and develop. We work actively, systematically and preventively to reduce risks and promote employee health and safety. Leaders and employees are trained to assess risks and act in a manner that ensures safe and secure workplaces and prevents the risk of threats and violence. Sickness leaves



PHOTO: HANNAH HEDIN

are followed up to help employees quickly return to work.

DIVERSITY AND ANTI-DISCRIMINATION WORK

Attendo welcomes employees from various cultural and ethnic back-grounds.



Employees

KEY FIGURES

	2023	2022
Employee satisfaction, eNPS	20	4
Sick leave, %	7.5	7.6

EMPLOYEES

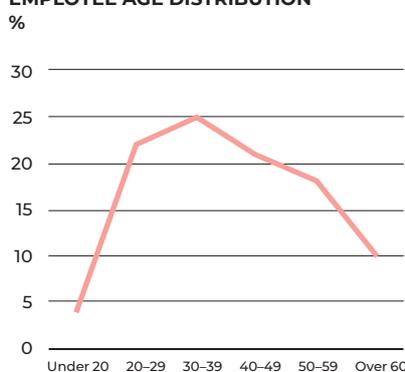
Every Attendo employee must be treated respectfully and given equal conditions of employment, working conditions and opportunities for career development. Discrimination in any form is not allowed.

RECRUITMENT FOR FUTURE NEEDS

Care needs are going to increase substantially in the next ten years. Over that period, however, the working age population is not expected to grow, meaning that a larger percentage of new arrivals to the labour market must be recruited to the care sector. Attendo is working actively to ensure the supply of competence for future needs. Through the Finnish organisation Silkkitie, nurses and assistant nurses are trained and recruited from countries with a surplus, including the Philippines. In Scandinavia, work is focused on specific professional groups, which has resulted in Attendo now being ranked as the most attractive employer in the care sector among young nurses according to Universum’s survey (2023).



EMPLOYEE AGE DISTRIBUTION



EMPLOYEE GENDER DIVERSITY



Social conditions

INDICATORS

Area	Indicators	2023	2022
Employee diversity	Number of full-time employees (FTE)	21,516	20,821
	Of whom women	17,553	17,175
	Percentage women, %	82	82
Diversity at entry and intermediate levels	Number of employees	20,592	19,769
	Of whom women	16,751	16,286
	Women in entry and mid-level positions, %	81	82
Diversity of leadership and managers ¹⁾	Number of managers	924	1,052
	Of whom women	802	889
	Women in senior and executive positions, %	87	85
Age distribution	Average age	41	41
Remuneration CEO	Fixed salary, SEK thousand	10,150	9,774
Remuneration of employees ²⁾	Average fixed salary, SEK	348,000	310,000
	CEO/employee pay ratio	29	32
	Pay gap, men/women	Average fixed salary for men, SEK	348,000
	Average fixed salary for women, SEK	348,000	310,000
	Gender pay gap, women/men, %	0.0	-1.0
Serious incidents	Notified serious incidents ³⁾	16/11	32/10
	Number of events per 1,000 employees	1	2

¹⁾ Senior and executive-level employees include all local leaders, regional leaders and function leaders.

²⁾ Average pay to employees refers to the total cost per annual employee (FTE).

³⁾ Refers to serious incidents and occupational injuries, Scandinavia resp Finland.

Value creation for payors & society
Partnerships that solve care challenges

Society is facing growing challenges when it comes to developing cost-effective care that benefits from technological advances while successfully providing for more people with care needs. For almost 40 years, Attendo has been an industry leader in adding new care capacity and **leading the development of new innovations, new approaches and methods that enhance overall care.**

LEADERS IN NEW ESTABLISHMENTS

Private providers have accounted for more than half of all new production of nursing homes in Sweden and Finland in recent years. Attendo alone has provided more than one out of five new nursing home beds since 2008.

Establishment of a new care home leads to several positive impacts on society in addition to the care delivered. A home with about 60 apartments creates more than 50 jobs once up and running as well as more than 30 annual jobs during the building phase.

When Attendo continuously builds new facilities, the company also supports local authorities with expertise in nursing home establishment, from the identification of suitable land, the building client and investors to staff recruitment and moving in of residents.

EXPERTS ON CARE CHALLENGES

Attendo helps local authorities and regions to solve complex health and social care challenges. The services we provide include care for individuals with multiple diagnoses and individuals with multiple disabilities or complex diagnoses, such as Huntington’s disease and Parkinson’s disease. In the area of individual and family care, we are helping

local authorities create qualified care and good lives for young people with a range of needs, by recruiting and certifying family care homes, for example.

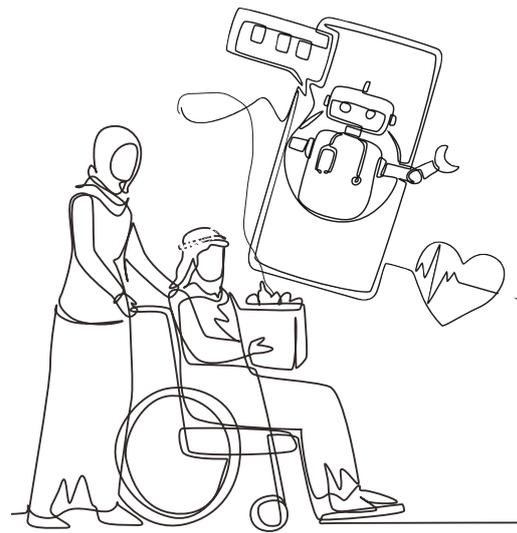
Attendo has expertise in rehabilitation, social psychiatry and care for people with various disabilities.

INNOVATIONS FOR BETTER CARE

Attendo is working determinedly to use new technologies to improve the care experience for our customers and free up more time for customer-facing care services. For several years, we have led the effort to develop methods that lead to better care at less cost to the public.

NEXT STEP: DATA-DRIVEN CARE SOLUTIONS

Digitalisation is also providing new opportunities in care to use processing of large datasets to analyse the impacts of care services. A cross-departmental programme within Attendo is working to evaluate how data and information can be used to create better care solutions, including studying applications of AI. In this way, with increased digitalisation of data, valuable information can be both harnessed and visualised to contribute to efficient and customer-centric care.



Payors & society

KEY FIGURES

	2023	2022
Total number of customers	26,800	27,500
Number of beds opened in own units	156	274
Number of beds under construction in own units	410	166
Payor satisfaction, pSAT	4/5	–

Responsible business

Reliable care that contributes to society

Attendo's care services are delivered under contract to public authorities. This demands us to run our operations in a sustainable and responsible manner. We aim to **deliver reliable care that has a positive impact** on both individuals and society, while being economically, socially and environmentally sustainable.

OUR OPERATIONS ARE STRICTLY REGULATED

Attendo and our employees are subject to an extensive and complex set of laws and regulations that govern both care operations and Attendo as a company. All operations are run in a manner that ensures compliance with applicable regulations as well as Attendo's own Code of Conduct and other policies and guidelines. The content of our services is governed by official permits, negotiated contracts with local authorities or regions and various forms of customer choice systems. We strive to be reliable, transparent and solution-oriented in all our payor relationships.

We respect the regulatory supervision of public agencies, but also share information and opinions on matters that affect the care industry, the prerequisites for providing good care or our business. Transparency and openness guide all our interactions with public officials, including elected decision-makers.

CODE OF CONDUCT GUIDES OUR WORK

Attendo's code of conduct covers all employees and major suppliers. The code is based on Attendo's mission, values and ambitions in the area of sustainability. It contains the most important principles for how we as a company and leaders and employees at Attendo want to act towards customers, relatives, colleagues and the local authorities with which we cooperate. The code for leaders and employees addresses communication channels and particularly important areas that all employees should be aware of, such as procedures for reporting the risk of care-related misconduct and injuries, the whistleblower function and freedom of communication.

Attendo's Supplier Code of Conduct contains requirements for social sustainability requirements based on international conventions, as well as for

suppliers to monitor and report their impact on the environment and climate.

TRANSPARENCY IN OPERATIONS AND RELATING TO DEVIATIONS

Attendo has strict procedures for managing on deviations in care delivery. This includes procedures for reporting, managing and following up deviations from internal guidelines or methods, as well as serious incidents that led to or risked leading to health and nursing care injuries to individuals (under the Swedish "Lex Sarah" and "Lex Maria" laws). Attendo's operations are inspected and audited carefully by national authorities, such as the Regional State Administrative Agency (AVI) or the Health and Social Care Inspectorate (IVO), as well as by local authorities.

A SIGNIFICANT TAXPAYOR

Attendo is one of the care providers in the Nordic region that pays the most tax. The tax footprint mainly comprises

Corporate governance

Area	Indicators	2023	2022
Diversity in governance	Number of Board members ¹⁾	8 (9)	7 (9)
	Of whom women ¹⁾	3 (4)	3 (5)
	Women board members, % ¹⁾	38 (43)	43 (56)
Independence of the Board	Independent board members ²⁾	6	5
	Number of trade union representatives	1	2
	Independent board members, % ²⁾	75	71
Board committees	Number of committees	2	2
	Number of committees chaired by a woman	1	1
	Committees chaired by a woman, %	50	50
Collective agreements	Full-time employees with valid collective agreements, %	100	100
UN Sustainable Development Goals	Direct material impact	6	6
	Some material impact	8	8
	No impact	3	3

¹⁾ Excluding union representatives (including in brackets).

²⁾ Independent in relation to the company and owners, excluding union representatives.

RESPONSIBLE BUSINESS

wage-related taxes and fees, non-deductible VAT on purchases and investments and corporation tax on the profit generated. Attendo also collects VAT and employee withholding tax. In 2023, Attendo had a total tax footprint of about SEK 4.7b (4.3), including SEK 3.0b (2.7) in paid tax. Corporation tax for 2023 totalled SEK 41m (51).

FINANCIAL TARGETS

To provide good care over time, Attendo’s operations must be financially viable and able to withstand temporary fluctuations. Stable surpluses and a strong balance sheet are also necessary to be able to invest in innovations and new working methods, establish new homes and develop employee skills. Our financial targets aim to ensure sustainable and profitable growth, see page 24.



Tax footprint

SEKm	Group		Finland		Sweden		Denmark	
	2023	2022	2023	2022	2023	2022	2023	2022
Tax paid								
Corporation tax (excl. deferred tax)	41	51	4	5	37	46	–	–
Wage-related taxes ¹⁾	2,196	1,968	1,098	909	1,089	1,051	9	8
VAT, non-deductible ²⁾	697	675	550	524	131	140	16	11
Stamp tax and property tax	7	10	7	10	–	–	–	–
Other taxes ³⁾	9	13	–	–	9	13	–	–
Total tax paid	2,950	2,717	1,659	1,448	1,266	1,250	25	19
Tax collected								
VAT collected by Attendo	60	42	49	31	2	6	9	5
Employee withholding tax	1,647	1,529	868	730	744	767	35	32
Total tax collected	1,707	1,571	917	761	746	773	44	37
Total tax footprint	4,657	4,288	2,576	2,209	2,012	2,023	69	56

¹⁾ Including statutory social security contributions. ²⁾ Includes VAT on purchases and investments, estimated. ³⁾ Carbon tax and vehicle taxes.

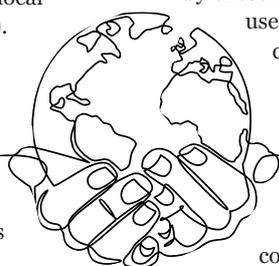
Responsibility for environment & climate

The environmental and climate impact that arises in Attendo’s operations comes primarily from energy used in buildings and transportation, as well as purchases of food and other consumables. Attendo’s environmental policy guides us towards making **sustainable green choices** in the areas of purchasing, transport, energy and water consumption and waste management.

GOAL-ORIENTED EFFORTS TO REDUCE CARBON EMISSIONS

About a quarter of Attendo’s greenhouse gas (GHG) emissions comes directly from operation of local units (scope 1 and scope 2). This includes energy and fuel used in Attendo’s facilities and vehicles.

The majority of GHG emissions generated by Attendo’s operations arise from external sources (scope 3). This includes Attendo’s purchases of goods including food and consumables, investments and employee’s commuting to and from work. Attendo can primarily



affect these emissions indirectly, by improving the use of consumable supplies, reducing food waste and composing climate-smart menus, for example, and by encouraging employees to use alternatives with less climate impact for their daily commutes.

MEASUREMENT OF EMISSIONS

Attendo’s indicators are mainly based on actual consumption and refer to market-based and/or location-based GHG emissions from vehicles, travel and buildings (scope 1 and 2) and volumes and/or the value of purchased

goods and services (scope 3). A standardised calculation of emissions from employee commuting is also reported for scope 3.

The indicators are based on assumptions and calculations provided by an external party. Attendo aims to continue to refine calculations of indicators going forward.

Environment & climate

KEY FIGURES AND INDICATORS

Area	Key figures and Indicators (volume-/marketbased calculation)	2023	2022
Grams CO ₂ e emissions per SEK in sales (scope 1+2)	Grams CO ₂ e per SEK in sales (scope 1+2)	1.1	1.5
Property use	Gross surface area occupied by Attendo’s operations, m ²	1,087,400	1,029,500
Energy consumption	Energy consumption, kWh per m ²	190	200
	Energy consumption, kWh per full-time employee	9,580	9,891
	Total energy consumption, MWh	208,300	205,950
Greenhouse gas emissions	Direct emissions from buildings and vehicles (scope 1), tonnes	2,400	2,250
	Indirect emissions (scope 2), tonnes ¹⁾	49,600 (16,700)	35,600 (19,900)
	Other indirect emissions (scope 3), tonnes ²⁾	43,000 (85,000)	46,000 (131,100)
Energy mix	Renewable, %	35	50
	Fossil fuel and peat, %	45	29
	Nuclear power, %	7	14
Water consumption	Thousand m ³	1,110	1,135
Waste and recycling	Total waste, tonnes	8,950	9,100
	Of which hazardous waste, tonnes	260	261
	Of which recycled waste, tonnes	5,500	6,700

¹⁾ Calculation based on the geographical location of the property in brackets.

²⁾ Only volume-based calculation (Total including standardised calculation in brackets).

THE EU TAXONOMY FOR SUSTAINABLE ACTIVITIES

As a large listed company, Attendo must report according to the EU Taxonomy for Sustainable Activities.

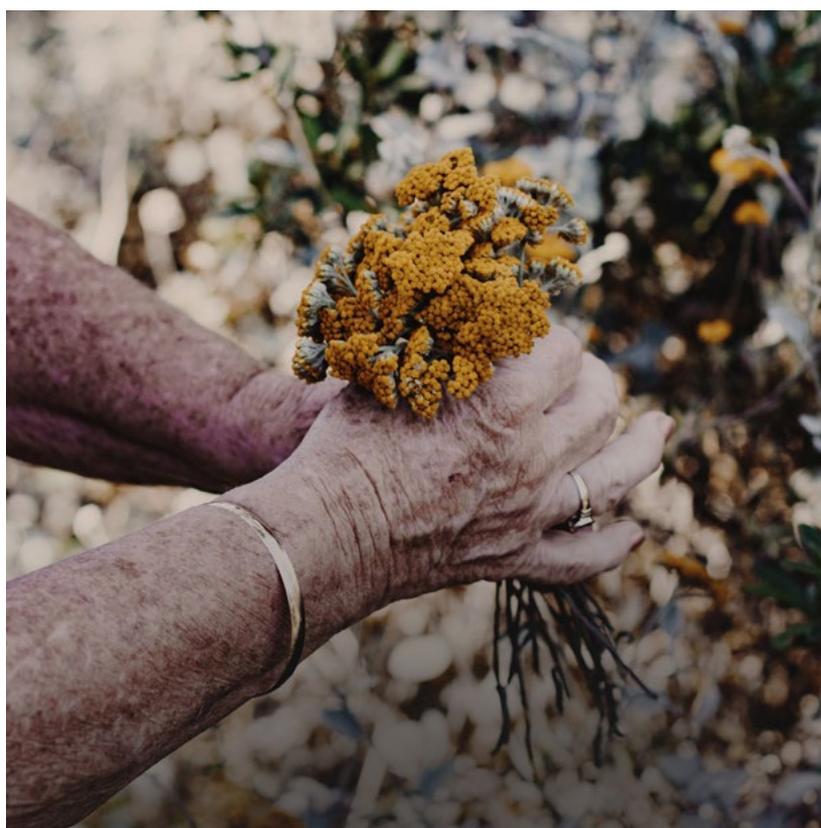
Environmental objective 1

Attendo’s operations are not covered by the activities that, according to the taxonomy, are eligible for environmental objective 1. Based on this, it can be concluded that social care activities have not been identified as a major source of greenhouse gas emissions.

Environmental objective 2

Attendo’s activities are covered in section 12.1 of the regulations, “Health and social care with accommodation”, which includes most of the facilities in which care is provided. These are considered by the regulatory framework as a significant part of how care is delivered.

Since Attendo leases the properties in which operations are conducted,



Attendo does not have full control over the properties. By working closely with property owners and setting clear requirements in areas such as sustainability, we can help ensure that more and more properties meet the sustainability criteria.

Other environmental objectives
Attendo is not covered by the other environmental objectives in the taxonomy.

The EU Taxonomy 2023

Taxonomy-eligible and Taxonomy-aligned proportion of turnover, Capex and Opex.

Key figures	Total, SEKm	Of which covered by the taxonomy, SEKm	Of which covered of the taxonomy, %	Of which is compatible with the taxonomy, SEKm	Taxonomy-aligned, %
Sales	17,287 ¹⁾	0	0	0	0
Capex	578 ²⁾	429 ⁴⁾	74 ⁴⁾	0	0
Opex	409 ³⁾	0	0	0	0

¹⁾ Total turnover is calculated as defined in the Taxonomy and includes all of Attendo's regularly reported net revenues. Attendo's accounting policy regarding what is included in regularly reported revenues is provided in Note C1.

²⁾ Total Capex is calculated as defined in the Taxonomy and includes investments in capital assets according to regular financial reporting, as well as new and extended right-of-use assets according to IFRS 16 related to financial leases of land and buildings, and vehicles. Attendo's accounting policy regarding what is included in regularly reported Capex is provided in Note C1.

³⁾ Total Opex is calculated as defined in the Taxonomy and includes property maintenance costs and leases not reported in accordance with IFRS 16.

⁴⁾ Reported Taxonomy-eligible Capex is calculated as new and extended right-of-use assets according to IFRS 16 related to leases of land and buildings, and vehicles, which corresponds with the economic activities according to subsection 7.7 and 6.5 in the Taxonomy (see annex to the Taxonomy regulation), divided by total Capex as above.

Sustainability risks and risk management

Structured work with risks and risk management is a central part of Attendo’s strategic processes. This includes identifying, evaluating and managing risks of not achieving ambitions or targets. Sustainability-related issues and risks are also discussed and managed in connection with the implementation of activities and goals in Attendo’s regular work and in dialogues with payors, suppliers, employees and customers and their relatives.

Stakeholders / area	Risk	Risk management
CUSTOMERS AND RELATIVES	Poor care quality and/or inadequate management of perceived or actual quality deficiencies can lead to dissatisfaction among customers and relatives, which in turn can lead to a loss of trust and reputation among external stakeholders and employees. Quality deficiencies can lead to inconvenience or risk of harm to individual customers, which in more serious cases also carries the risk of contractual sanctions, loss of contracts and/or legal penalties.	Attendo works systematically and purposefully to measure and monitor quality work at the individual level, in individual operations and in the company as a whole. To ensure a high minimum level of quality, Attendo has common working methods that cover all operations, extensive internal systems and procedures for quality monitoring, and a quality system where deficiencies can be quickly reported and corrected. Attendo also has a whistleblower system that provides opportunities for individual employees to raise the alarm if serious violations are suspected.
PAYORS AND SOCIETY	Risks include Attendo establishing operations or launching innovations and ways of working that 1) do not create value or are not in demand locally, for example due to over-establishment, declining ability to pay or political resistance to use private providers, or that 2) do not fulfill the requirements set by the payor or supervisory authorities regarding the design of the operations.	Attendo strives to establish new residences only in geographical areas where there is a long-term structural need for more beds in the care sector and agreements on the provision of care with the local authority. Attendo also works strategically to influence the conditions for private providers and convince authorities to allow new innovations or working methods that develop the quality or increase the efficiency of care (see also the section on risks and risk management).
EMPLOYEES	The care, commitment and competence of our employees are crucial to ensuring that customers, relatives and public authorities are satisfied with our services. Caring is based on people taking care of people – it is an activity that requires many people to do the work and their finding meaning in their work. Being an attractive employer is thus a prerequisite for Attendo’s care model. If Attendo’s employees are unable to perform their tasks, do not feel well or lose their sense of commitment, there is also a risk that they will quit or go on sick leave. There is currently a shortage of various competences in the care sector, which affects Attendo and all other providers and makes it necessary for Attendo to work to stand out as an employer that is both attractive to join and stay with.	Attendo measures employee satisfaction, monitors local sickness absence rates and staff turnover, and assists local managers with action plans as needed. Employees are offered opportunities for competence development, including online training, and managerial or specialist training is encouraged. Central projects are running to ensure recruitment to professions with shortages, such as nurses. Health and safety work is carried out systematically to ensure a safe and secure working environment; analyses and measures are regularly discussed at workplace meetings. In addition to regional monitoring, spot checks are carried out where the work environment is examined and managers and employees are interviewed. When necessary, action plans are drawn up.
ENVIRONMENT AND CLIMATE	Risks are primarily linked to the facilities Attendo operates, purchasing, waste, and the vehicle fleet. There are also risks associated with climate change, such as increased risk of flooding, landslides, avalanches, erosion and heat waves, where the health of both customers and employees can be affected.	Attendo works strategically to reduce its environmental impact. The work is carried out in accordance with the company’s environmental policy and purchasing policy, which prescribes how to operate with care for the environment. Each manager is responsible for ensuring that local operations comply with applicable environmental legislation and take into account both national and local environmental aspects of products and services, buildings, transport, energy and water use and waste management.
RESPONSIBLE OPERATIONS	Risks mainly involve Attendo or employees violating contracts or rules, with the result that the company risks losing contracts or legal sanctions and/or Attendo’s brand being questioned or damaged. Attendo’s business model is based on shared values and working methods, but with decentralised responsibility and ownership for each business. This allows us to maintain an entrepreneurial spirit and make decisions faster and closer to customers, relatives and payors. However, there is also a risk if individual organisations or employees do not follow common working methods or internal rules. Due to the nature of its operations, Attendo is generally also prevented from responding to personal publicity. Attendo does not accept any form of corruption. Risks of corruption exist primarily in payor and supplier contacts, for example in connection with procurements, new construction or strategic purchases.	Attendo’s Code of Conduct contains clear guidelines for how managers and employees are expected to act on key issues, such as in relation to customers, in business relationships in procurement situations and during ongoing contracts. For example, Attendo does not allow individual employees to accept or give gifts to/from customers, payors or suppliers. We have central and local policies, guidelines, instructions – and controls to follow up on these – as well as controls to manage identified risks. We continuously develop governance and reporting structures that provide a good overview and transparency of the decentralised activities.

UN Sustainable Development Goals

Attendo's operations are contributing to several of the UN Sustainable Development Goals (SDGs) under Agenda 2030.

A review of the SDGs to which Attendo is contributing directly through its operations and examples of activities in 2023 are presented in the table below.

ATTENDO'S IMPACT ON THE UN'S SUSTAINABLE DEVELOPMENT GOALS

Direct impact

Goal	Definition	Attendo's contribution	Examples of activities in 2023
 3 GOOD HEALTH AND WELL-BEING	Health and well-being	Attendo provides innovative, high-quality care services, which helps promote good health and well-being for people of all ages.	In 2023, Attendo continued the roll-out of new methods in quality work, where the individual's quality of life is measured and tracked and used as the basis of the individual care plan.
 5 GENDER EQUALITY	Gender equality	Attendo has a high proportion of women employees, including leaders, which contributes to increasing women's influence and empowerment in business and in society as a whole.	In 2023, Attendo was recognised for its work on gender equality through a top ranking on Allbright's list of gender equal listed companies. More than 80 percent of all leaders in Attendo are women. Three ordinary members and one union representatives on the Board are women.
 8 DECENT WORK AND ECONOMIC GROWTH	Decent work and economic growth	Attendo has a good and close relationship and cooperation with local unions and complies with current collective agreements that offer employees good working conditions and benefits.	During the year, Attendo worked actively to reduce sick leave and ensure sustainable conditions in operations to give employees the right conditions to deliver the care that customers want and need.
 10 REDUCED INEQUALITIES	Reduced inequalities	Attendo actively spreads best working methods throughout its operational geographies, which increases health and care equality for people who need care.	In 2023, Attendo continued to improve the systematic follow-up of common working methods and started a digitalization journey to improve support for the units.
 11 SUSTAINABLE CITIES AND COMMUNITIES	Sustainable cities and communities	Attendo builds care properties that contribute to urban development, make society inclusive, safe and sustainable and helps local authorities offer publicly financed care of high quality to more people who need care.	In 2023, Attendo opened new beds in its own operations and continued the construction of additional beds in new modern care facilities to meet increased care needs.
 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Peace, justice and strong institutions	Attendo contributes to greater freedom of choice and influence over their care to older people and people with disabilities, which improves their participation in society.	During the year, Attendo continued its work with the employee app and expanded the use of the caregiver app Nära in more units.

Auditor's opinion regarding the statutory sustainability report

TO THE GENERAL MEETING OF THE SHAREHOLDERS IN ATTENDO AB
CORPORATE REGISTRATION NUMBER 559026-7885.

Engagement and responsibility

It is the Board of Directors who are responsible for the 2023 sustainability report (pages 19–35 and 108–110) and for that it has been prepared in accordance with the Annual Accounts Act.

Scope and orientation of the audit

Our examination has been conducted in accordance with FAR's auditing standard RevR 12, The auditor's opinion regarding the statutory sustainability report. This means that our examination of the statutory sustainability report is substantially different and less in scope than an audit conducted in accordance with International Standards on Auditing, ISA, and other generally accepted auditing standards in Sweden. We believe the examination has provided us with sufficient basis for our opinion.

Opinion

A statutory sustainability report has been prepared.

Stockholm, 14 March 2024
PricewaterhouseCoopers AB

Erik Bergh
Authorised Public Accountant