



SUSTAINABLE BUSINESS

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STRATEGY FOR SUSTAINABLE CARE

Attendo's mission is to empower the individual. By **seeing, supporting and empowering every person to live a meaningful life**, we are creating value for individuals and all of society. Our mission and values are the guiding principles of our work to achieve our vision – **better care delivered to more people**.

Our mission

Attendo's mission is to *empower the individual*, which means seeing, supporting and empowering every person. We are convinced that every human being, regardless of age or life situation, wants to be who they are and live their lives as they wish. Our values – *care, commitment and competence* – guide us every single day, in everything we do.

Our vision and contribution to society

When we fulfil our mission, we create value for individuals and all of society, as expressed in our vision of *better care delivered to more people*. In our more than 35 years in the care sector, Attendo's steadfast focus has been on further developing how we deliver care based on the needs and preferences of each and every individual and every community. We have been pioneers in social care: in challenging monopolies, measuring and reporting quality, developing methods and processes that ensure health and wellbeing and continuously establishing more facilities to meet the growing need for care in the Nordic countries.

Attendo Way – our care model

Attendo's common care model, known as the Attendo Way, is based on three fundamental principles: a customer-centric and values-governed culture, best methods and common tools.

Customer-centric culture and values

Attendo's company culture proceeds from the mission – *empowering the individual*. Our values of care, commitment and competence function as signposts in our day-to-day efforts. Attendo takes a systematic approach to working with issues of service and interaction with customers and other stakeholders, in which the focus is on discussions of the values. Attendo's organisation is decentralised, which means that decisions are taken faster and in closer proximity to customers and their families, employees and contracting local authorities.

Best methods

Through many years of experience, Attendo has developed comprehensive expertise in several areas. The lessons learned are spread among all operational units and countries. In this way, local operations gain access to Attendo's collective knowledge and experience. The work is focused on: customer

satisfaction, health and quality of life; employee commitment; and, tools for planning and executing day-to-day operations.

Common tools

As the leading private care provider in the Nordics, Attendo has better resources to develop system support, methods and innovations that support local efforts in order to ensure quality and customer satisfaction, cut the time spent on administration and create opportunities to improve efficiency. These efforts include centralised IT support, development and implementation of digital tools and further development of quality systems.

Creating economic value

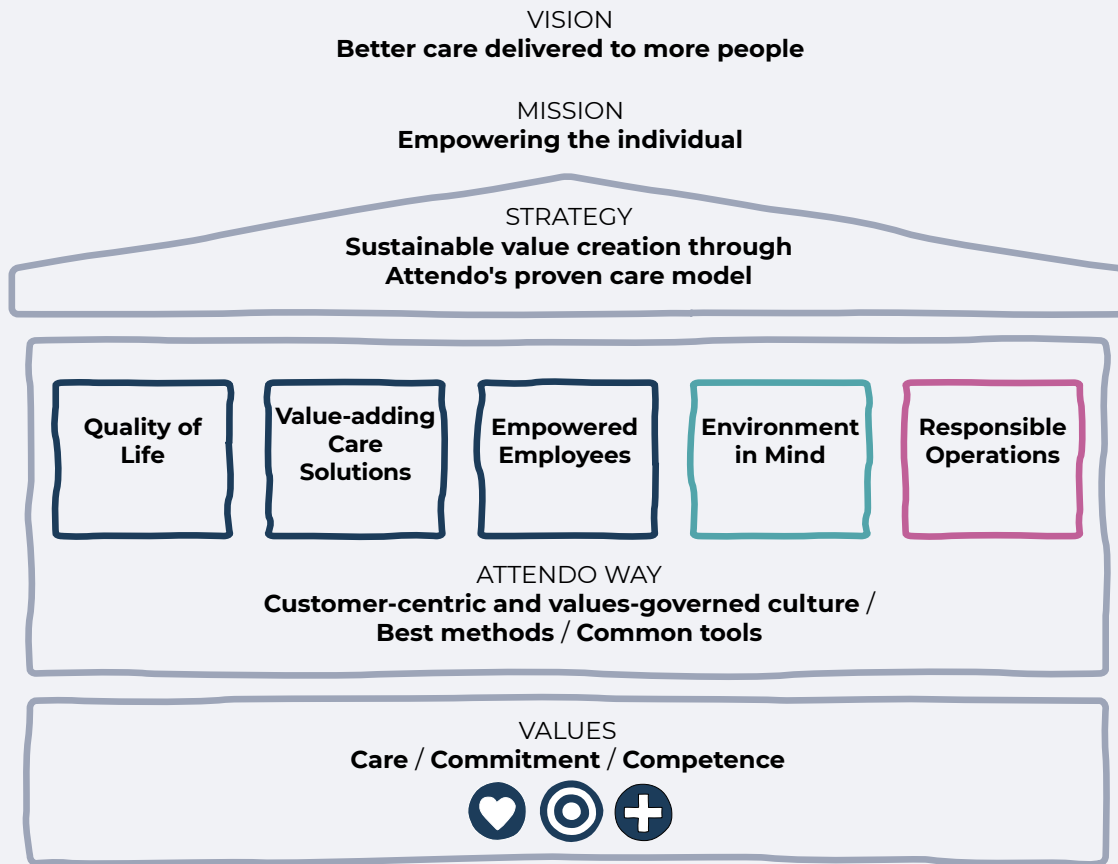
One of Attendo's goals is to be a long-term partner to contracting local authorities in the Nordic countries. To be able to continuously invest in new methods, establish new homes and further develop employee competence, it is imperative that Attendo achieves stable earnings and a strong balance sheet.

Financial targets

- Attendo established a profit target for three years ahead in early 2021: achieve adjusted earnings per share of SEK 4 or better by 2023. Attendo expects profit growth to be driven by recovery from the pandemic, the turn-around in Finland, an improved operational model, organic growth within current and planned capacity and minor acquisitions.
- Attendo's dividend target is to distribute 30 percent of the company's adjusted net profits. Dividends shall be carefully considered with regard to the objectives, scope and risk of the business, including investment opportunities and the company's financial position.
- Attendo's capital structure target is based on financial stability and the opportunity to execute long-term decisions. Attendo has set a target of adjusted net debt in relation to adjusted EBITDA to remain below 3.75 over the long term.

VISION, MISSION AND STRATEGY

ATTENDO'S STRATEGY FOR SUSTAINABLE CARE



Quality of life for every single person and being a preferred partner to local authorities are guiding objectives in Attendo's strategy and thus also for Attendo's sustainability agenda. To achieve the objectives, we must have committed employees, be a company that considers the environment and have a robust, values-driven care model.

Stakeholders

Our every effort is aimed at catering to the needs and preferences of our stakeholders. Attendo's primary stakeholders are:

Customers

Attendo's customers have been assessed as having care needs that must be met in accordance with national law. The care services are delivered as ordered by the contracting authority, usually a local authority or a region.

Customers want to receive the right care at the right time, to encounter employees who see the uniqueness in every customer and to live independent lives with meaningful social interaction.

Close ones

We define close ones as the people who have personal ties to the customer, such as their spouses, other family members, relatives or close friends. Close ones are the closest stakeholders surrounding the customer - the people who look out for the customer's safety, security and well-being.

Close ones are often concerned about the customer's well-being. They want to feel that those near and dear to them receive safe and knowledge-based care from employees they trust and with whom they can maintain a good dialogue.

Employees

Employees want good working conditions, colleagues who are supportive of customers and opportunities to influence both the content of their jobs and their own development.

Attendo's values-driven work is intended to ensure that employees feel a sense of participation, meaning and commitment in their work. Delegated leadership, short decision paths and a decentralised organisation with access to support functions helps generate motivation and development in the day-to-day work.

Local authorities

Local authorities or regions are responsible for how care is delivered in the markets in which Attendo operates. Attendo always works according to the terms and conditions set by the contracting authority.

Contracting authorities expect Attendo to deliver care services in accordance with contracts and regulatory requirements in a manner that leads to higher customer satisfaction and higher quality for the tax money invested.

ATTENDO'S SUSTAINABILITY AGENDA



CARE FOR A SUSTAINABLE SOCIETY

As a significant provider of care services in the Nordics, Attendo has a vital role in **contributing to the attainment of several of the UN Sustainable Development Goals (SDGs)**. Attendo is contributing to developing society in a sustainable direction through our unceasing efforts to **provide better care to more people**.

CARE IS PART OF A SUSTAINABLE SOCIETY

Care services are a central component of efforts towards a sustainable society, particularly in terms of social development. When people who need care are supported in their everyday lives, several of the targets in the UN 2030 Agenda for Sustainable Development are addressed, such as fundamental rights to life, health and wellbeing as well as empowerment, equal opportunity and gender equality. In addition, care services can be delivered in a manner that contributes to other sustainability

goals, such as climate and environmental action and conservation of natural and economic resources.

Attendo has adopted a business strategy and sustainability agenda with clear ambitions for the business to be run in a way that creates value for all of our stakeholders while meeting external demands and expectations on our work. Through the sustainability agenda, Attendo is also making important contributions to efforts related to Agenda 2030 and attainment of the UN SDGs.

ATTENDO'S SUSTAINABILITY AGENDA IS CONTRIBUTING TO SUSTAINABLE DEVELOPMENT

Care for people who need it is a central part of a sustainable society. Attendo works systematically and in a goal-oriented manner with sustainability within five focus areas:

Quality of Life: New methods that improve health and quality of life for people who need care.

Value-adding Care Solutions: New capacity and innovations that increase public capacity to meet current and future needs for care.

Empowered Employees: Leadership and meaningful work that furthers personal and career development while promoting empowerment and integration.

Environment in Mind: Care solutions that minimize use of natural resources and safeguard sustainable development of the environment and climate.

Responsible Operations: Values-governed, economically viable business that is transparent, reliable and have economic viability over time.

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 area of operations, our business strategy and stakeholders, as well as the strategy, targets and outcomes of our sustainability agenda.

Our practical sustainability work is reported based on five focus areas. Finally, the report details Attendo's contributions to the global UN SDGs, sustainability risks and risk management and ESG indicators in accordance with Nasdaq's guidelines for ESG reporting.

A NEW SUSTAINABILITY AGENDA INTEGRATED WITH THE BUSINESS STRATEGY

During the year, Attendo's sustainability work was further developed into a sustainability agenda consisting of five distinct focus areas with long-term ambitions, measurable metrics and key activities. The agenda was adopted by the Board of Directors in 2021 with the stated ambition of further developing it in upcoming years as an integrated part of the business strategy that supports attainment of operational and financial targets.

Five focus areas identified in the materiality analysis

The new sustainability agenda was formed after comprehensive internal and external analysis in which the demands and expectations of various stakeholders were examined. The analysis was based on the previously performed materiality analysis, which have been updated with the requirements and expectations that have been added in recent years from legislators and contracting local authorities as well as other stakeholders.

The new demands and expectations have been categorised in the sustainability framework for environment, social responsibility and governance (ESG), which is also the basis of legislation that governs sustainability reporting. The analysis led to the identification of five focus areas as particularly important to Attendo and our stakeholders: *Quality of Life*, *Value-adding Care Solutions*, *Empowered Employees*, *Environment in Mind* and *Responsible Operations*.

A long-term ambition has been set within each focus area based on the materiality analysis and close dialogue with Attendo's internal functions in each business area. The ambitions express a desire for Attendo to be an industry-leading provider in terms of sustainability, with particular focus on leading the development of new methods in the area of social sustainability.

Agenda shaped by stakeholder dialogue

In the sustainability agenda process, Attendo based its efforts on dialogue at various levels with the company's stakeholders - customers, families, employees and local authorities - as well as suppliers, investors, politicians and government authorities. The stakeholder dialogue has increased our understanding of expectations on Attendo and more clearly identified the focus areas for our work. In both the analysis phase and in connection with its adoption, the sustainability agenda was shaped by the stakeholder dialogue and the topics stakeholders emphasised as priorities for Attendo's contribution to sustainable development.

Systematic efforts to achieve results

Attendo has many years of experience working systematically to ensure that the business keeps our delivery promises to contracting authorities and fulfils our long-term ambitions. We track satisfaction among our customers and their families as well as contracting local authorities through regular surveys and ongoing discussions. Employee preferences and opinions are discovered through employee surveys, workplace meetings and performance and development dialogues. Deviations are carefully examined and reported as required under applicable statutes. As part of the new sustainability agenda, Attendo intends to develop additional ways to monitor the outcome of our work to better reflect progress in the new focus areas.

Metrics, activities and targets

A general list of important metrics and activities has been prepared for each focus area. Following internal dialogue, these were divided into metrics and key activities to be reported for 2021 and metrics and key activities to be developed for future

FOCUS AREAS AND AMBITIONS FOR THE SUSTAINABILITY AGENDA



ATTENDO'S SUSTAINABILITY AGENDA

sustainability reporting. As the new metrics are developed, clear targets will also be considered for each focus area. The ambition is to be able to report new metrics and long-term targets in each area by no later than the 2022 annual report.

Monitoring outcomes

Attendo continuously develops and monitors the outcomes of sustainability work. A sustainability council that reports directly to executive management is responsible for maintaining dialogue with business area management and key functions including Quality, HR, Properties and Purchasing. The initiatives are compiled and reported annually, when priorities are set for future years. The approach is aimed at ensuring progress towards set goals and targets while promoting the continued forward development of Attendo's sustainability work.

Policy documents and guidelines

Attendo's sustainability work is manifested in a central sustainability policy and associated policy documents in specific focus areas. Attendo's Code of Conduct is also a policy document that encompasses several sustainability areas. The Code was revised in 2021. See further details in the "Responsible Operations" section.

Other existing policy documents and the focus areas they govern are specified in the table below. The documents are regularly updated and adopted annually by the board to include new priorities or changes that have emerged in stakeholder dialogues or through new legal or contractual requirements.

Area	Policy documents and guidelines in addition to the Sustainability Policy
Quality of Life	Code of Conduct, Guidelines for Quality Work, Quality Index
Value-adding Care Solutions	Code of Conduct
Empowered Employees	Code of Conduct, HR Policy
Environment in Mind	Environmental Policy, Purchasing Policy, Travel and Accommodation Guidelines
Responsible Operations	Code of Conduct, Purchasing Policy, HR Policy

METRICS AND OUTCOMES FOR EACH FOCUS AREA

Focus area	Key data	Outcome 2021 (2020 in brackets)
Quality of Life	The Attendo Quality Index (0–100)* <small>*Attendo Scandinavia only.</small>	89 (85)
Value-adding Care Solutions	No of new beds in own operations No of beds under construction in own operations Number of customers (total)	832 (1,349) 231 (1,036) 29,300 (28,100)
Empowered Employees	Employee job satisfaction (1–5) Employee satisfaction with line manager (1–5)	4.0 (3.9) 3.9 (3.9)
Environment in Mind	CO ₂ e emissions per SEK in revenue <small>* New methodology, data for 2020 not comparable</small>	2.0 (*)
Responsible Operations	Metrics will be evaluated for future reporting	

FOCUS AREAS

FOCUS AREA

QUALITY OF LIFE

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

Quality that is measured and followed up

Attendo strives to continuously improve the quality of our operations. Accordingly, we work systematically to further develop, measure and follow up our care services. Much of what is currently considered industry standards, such as social documentation, contact persons and personal time, are the results of Attendo's development work.

For a long time, quality work in the care sector has focused on assuring procedures, methods and processes. Attendo is currently working to expand the definition of quality to include customer and family satisfaction and the customer's health and quality of life, in addition to process quality. This is a comprehensive change that entails new ways of measuring and monitoring Attendo's quality work.

Focus on the individual's health and quality of life

Shifting focus to the individual customers health and quality of life is a key aspect of ongoing quality improvement work. A new general quality framework was introduced in Finland during the year that contains new methods related to quality. One basis for the new approach in Finland is the national RAI customer survey, for which a new reporting tool has been developed.

A pilot study of measured quality has been initiated at a number of local units in Scandinavia. The quality work model being tested is called ASCOT (Adult Social Care Outcomes Toolbox), a set of tools developed at the University of Kent. The tools can be used to monitor the development of health, wellbeing and quality of life at the customer level, with the results used as a basis for person-centred care services.

Care that meets stringent requirements

The content of our care services is regulated in contracts, laws and ordinances. This also applies to requirements in areas including health and safety (work environment), information security, infection prevention, food handling and fire prevention. Supervisory authorities and local authorities are jointly responsible for ensuring that care is of good quality and regularly inspect our operations.

Attendo documents and regularly evaluates care services as well as overall operations. Quality work is based on guidelines, support and follow-up from central quality functions in each business area and is led locally by specially appointed quality coordinators at the local units.



Successful fight against Covid-19

Attendo worked in a structured manner in 2021 to protect customers and employees from the Covid pandemic. Protective measures have remained in place in order to prevent new waves of transmission to the greatest extent possible. Combined with vaccination of customers and employees, this has resulted in a significantly lower transmission rate and fewer deaths from Covid-19 compared to 2020.

In 2021, Attendo arranged external evaluation of the effects of the protective measures taken during the first year of the pandemic. The evaluation, performed by Sirona Healthcare Group, shows that excess mortality at Attendo's nursing homes was 19 percentage points lower than for other providers and 25 percentage points lower than for municipal nursing homes during the period of March 2020-June 2021.

Surveys confirm high quality

Attendo regularly carries out surveys to verify that the trend is aligned with set customer satisfaction targets. This is accomplished through own customer survey's in addition to the national user survey and by continuously monitoring the work in units where a structured change process is ongoing. Particular focus in 2021 was aimed at monitoring units that diverge negatively in terms of customer satisfaction.

FOCUS AREAS

INDUSTRY-LEADING QUALITY WORK

Attendo was the first care provider in the industry to establish a digital quality system. The latest version is called AQ21. The quality initiatives for each local operation are entered into the system and evaluated based on five aspects: systematic quality work, serious incidents, external audits, documentation and internal audits. The system is used to generate Attendo's own quality index. The results at the unit, regional and group level provide a comprehensive view of how well quality improvement is working and what needs to be done to further enhance quality. Central quality functions regularly carry out internal inspections and audits and provide training and support to local quality coaches.

In addition to the quality index, each unit, each region and all of Attendo are evaluated based on several aspects of customer satisfaction. Attendo uses its own measurements and external surveys. In Sweden, the user survey conducted by the National Board of Health and Welfare is particularly important.

How we are working to assure good quality

Local managers are responsible for planning, leading and following up the day-to-day quality work in operations. This is accomplished jointly with the local quality organisation, including quality coordinators and nurses. The monthly quality meeting is the most important forum.

Understanding the situations and needs of customers and their families is a prerequisite for delivering high-quality person-centred care. Attendo's task is to demonstrate care and concern in order to provide good, safe care and support the customer in the transition that a move to a nursing home often entails.

THE ATTENDO QUALITY INDEX AND THE AQ21 QUALITY SYSTEM



FOCUS AREA: QUALITY OF LIFE

Attendo's ambition is to create wellbeing and meaning in day-to-day life and be a leader in customer satisfaction.

Metrics 2021 (2020):

- Quality index 89 out of 100 (85)*

Activities 2021:

- New focus on health and wellbeing in quality work
- New technology for safer night supervision
- Follow-up of units with low customer satisfaction scores

Future metrics

Attendo intends to study which metrics can be regularly reported regarding customer satisfaction, care outcomes (age/perceived quality of life) and implementation of the Attendo Way.

* Refers to Attendo Scandinavia only

FOCUS AREAS

FOCUS AREA

VALUE-ADDING CARE SOLUTIONS

Society is facing huge challenges when it comes to developing cost-effective care that benefits from technological advances while successfully providing care to more people who need it. For more than 35 years, Attendo has been an **industry leader in adding new capacity** that meets local needs and developing **new ways of working and methods that improves care in society**.

Leaders in new establishment

Private providers 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 contractor and investors to staff recruitment and moving in of residents.

The high opening rate in the late 2010s combined with lower intake during the Covid-19 pandemic have led to significant occupancy problems, with many vacant beds in Attendo's total availability. The opening rate remained at a low level in 2021 and few new projects were initiated. The intention is to maintain a more sustainable opening rate for new homes in the next few years.

A total of 832 new beds were opened in Attendo's local units in 2021, the majority in Scandinavia. Occupancy of vacant beds rose successively in Finland during the year, while Scandinavia saw a more distinct return flow of customers in the second half of the year, after the pandemic. At the end of the year, Attendo had a total of 29,300 customers, up by 4.3 percent compared to the preceding year.

Addressing complex care and health care challenges

Attendo helps local authorities and regions address complex care and health care challenges. The services we provide include care for individuals with multiple diagnoses and individuals with multiple disabilities or especially 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. Tjust Behandlingsfamiljer, which provides foster home operations combined with therapy was added during 2021.

Attendo has strong expertise in several aspects of care for people with disabilities. We have, for example, established two of only three care homes in Sweden that specialise in Prader-Willi Syndrome, whose main effect is uncontrollable appetite.

We offer meaningful activities for people with mental health impairments and work actively to match individuals enrolled in daily activities programmes with work opportunities.

In Finland, we are helping to secure access to care in many small communities. Many local authorities choose to partner with Attendo because it helps promote new methods and quality improvement in care. At the same time, this gives municipalities a clear view of their own costs, which leads to more efficient use of tax funds.

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.

Several new projects were initiated in 2021 to find more efficient methods of delivering care. Attendo Scandinavia tested an automated drug dispenser in home care operations in Norrtälje in autumn 2021, which freed up time for other services and improved safety for the individual.

Also during the year, Attendo tested new technologies for night supervision of customers at several local units, reducing the need for physical visits. The new technology allows night staff to make "virtual visits" without having to disturb the customer. Evaluations show that customers feel less worry and that they sleep better when they are not unnecessarily disturbed by nightly visits. Meanwhile, the reduced need for night staff for supervision frees up resources for other care work.

FOCUS AREAS



FOCUS AREA: VALUE-ADDING CARE SOLUTIONS

Attendo's ambition is to make reliable, innovative and cost-effective care available as a leading partner to contracting local authorities.

Metrics 2021 (2020):

- New beds in own operations 832 (1,349)
- New beds under construction 231 (1,036)
- Total number of customers 29,300 (28,100)

Activities 2021:

- Expanded foster care offering with therapy
- Continued roll-out of digital tools
- Testing of new technology in home care services and for night supervision

Future metrics

Attendo intends to study whether an ongoing metric for added value to contracting authorities can be developed.

FOCUS AREAS

FOCUS AREA

EMPOWERED EMPLOYEES

All care is created in everyday situations, in the personal encounter between Attendo's employees and the customer. At Attendo, we are working to **give employees the conditions necessary to deliver excellent job performance**. We are doing this by basing our care on clear values, excellent leadership, personal development opportunities and encouragement to help improve care delivery.

A company with clear values

Attendo is a large company with a large workforce. Our mission and our values are both an ambition and a tool. The values - competence, commitment and care - function as signposts towards fulfilling the mission: Empowering the individual. The mission means that we must see, support and empower every person under our care so that they can lead independent and meaningful lives.

Values work is based on the circumstances in each individual unit and local situations. A regional values organisation is gathered under a national umbrella responsible for delivering training, spreading information and developing practical tools used in values work. Regular "values weeks" ensure special focus on values work.

Focus on care heroes

Attendo maintained its focus during 2021 on recognising employees who make a difference in care. Each region in Scandinavia has recognised a regional Care Hero who has tested new methods, demonstrated particular ability to elevate care or has been a role model to others. All Care Heroes have been profiled in *Magasinet Omsorg*, a customer and employee magazine distributed in more than 26,000 copies in Attendo Scandinavia. The employees voted and named Ahmed Idris Omar, a cleaner at Attendo Skutan in Huddinge, Sweden the Care Hero of the year in Scandinavia.

Respect for people's differences

Attendo welcomes employees from various cultural and ethnic backgrounds. Every Attendo employee must be treated respectfully and given equal working conditions of employment, working conditions and opportunities for career development.

Attendo wants proud employees who uphold the principle of the equal dignity of all human beings. We actively work against all forms of discrimination - among employees, among customers, and between customers and employees. Managers discuss and regularly inform employees about Attendo's efforts to prevent discrimination.

Satisfied employees

Attendo is firmly committed to being an attractive employer and believes employees should be happy with their personal

work situation and their immediate managers. We continuously track employee opinion through annual performance and development reviews, monthly workplace meetings and daily dialogue. Regular "temperature readings" are used to keep tabs on our employees job situations and how satisfied they are with their jobs and workplace.

Ongoing skills development

Attendo offers training to new and existing employees. New employees are provided a thorough introduction including supervised shifts and a mentor programme. All skills development is based on individual plans. In addition, employees can participate in local, central and digital trainings. We also offer on-the-job learning and encourage job rotation.

Attendo Talents, a new tool that gathers all employee skills and skills development together, was introduced in 2021. Two extra days off and a higher wellness benefit has been offered to employees to ease their recovery after the pandemic.

Attendo is firmly committed to being an attractive employer and believes employees should be happy with their personal work situation and their immediate managers.

Managers with extensive personal responsibility

Attendo works systematically to recruit and develop the best managers. At Attendo, leadership is all about accountability, visibility and accessibility. Local managers bear personal responsibility for their operations and delegate responsibility so that employees feel empowered. Support functions and procedures ensure that operations maintain a consistently high minimum level.

A good work environment

Attendo works actively, systematically and preventively to reduce risks and promote employee health and safety. We train managers and employees to assess risks and act in a manner that ensures safe and secure workplaces and prevents the risk of threats and violence. Sickness leaves are followed up to help employees quickly return to work.

FOCUS AREAS

**An employer people can count on**

Attendo's many employees are the key to operating the business responsibly. Attendo strives to be an employer people can count on, 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.

Attendo strives to have constructive relationships with employees and their union representatives. Cooperation and constructive dialogue are expected aspects of getting Attendo's employees to feel empowered, find meaning in providing care and feel committed to Attendo's customers.

In response to a much-noted documentary on Swedish Radio in the spring of 2021, all employees of Attendo Scandinavia have been offered training in whistleblower protection. Operational managers and key individuals have also been offered training in communicative leadership.

Also during the year, Attendo held Covid talks at all local operations in Scandinavia aimed at gathering employees' views on how the pandemic was managed.

FOCUS AREA: EMPOWERED EMPLOYEES

Attendo's ambition is to be a leading employer with outstanding leadership, personal development and equal opportunities.

Metrics 2021 (2020):

- | | |
|-----------------------------------|-----------|
| • Job satisfaction (1–5) | 4.0 (3.9) |
| • Satisfaction with manager (1–5) | 3.9 (3.9) |

Activities 2021:

- Care Heroes
- Attendo Talents
- Corona talks and extra time for recovery
- Training in transparency and communicative leadership

Future metrics

Attendo intends to develop new key figures to capture additional aspects of employee satisfaction with Attendo as an employer.

FOCUS AREAS

FOCUS AREA

ENVIRONMENT IN MIND

The resources used in care have significant external impact on the environment and the climate. Attendo strives to make **carefully considered environmental choices** in purchasing and use of various resources, and has a **long-term ambition to move towards net-zero greenhouse gas emissions to the atmosphere.**

Smart and effective choices for the environment

Attendo is a service company whose principal business is care provision. The environmental and climate impact that arises in our operations comes primarily from the energy used in buildings and transportation, as well as purchases of food and other consumables used in our local units.

Attendo's environmental policy guides us towards making green choices in the areas of purchasing, transport, energy and water consumption, and waste management (including environmentally hazardous waste). The results include a travel policy in which rail is the preferred mode for trips of up to 500 km. Attendo continued to digitalise work processes in 2021 and to hold online meetings.

On the way to net zero carbon emissions

Attendo carried out a comprehensive survey in 2021 of the most important sources of greenhouse gas (GHG) emissions. The survey shows that about a quarter of GHG emissions come directly from operation of Attendo's local units (Scope 1 and Scope 2). This includes energy and fuel use in Attendo's buildings and vehicles, based on factors including heating, electricity consumption and fuel for cars used in home care operations. Attendo has an express long-term ambition to achieve net zero emissions of GHG from its own operations.

The majority of carbon emissions generated by Attendo's operations arise from external sources (Scope 3) related to e.g., Attendo's purchases of goods including food and consumables, investments and employee's commutes to and from work. Attendo can affect these emissions indirectly, by improving the use of consumable supplies, reducing food waste and making climate-smart menus, for example, and by encouraging employees to use modes of transport with less climate impact for their daily commutes.

Attendo will further develop the calculations of climate impact from external sources in the next few years.

System for constant improvement

Attendo's environmental management system complies with the ISO 14001 standard. The management system governs the



initiatives we take, how they are carried out, the extent to which they are used and their results.

Improvements and new solutions are planned based on the conclusions. Of these, we select and implement measures and subsequently analyse the results. Thereafter, we go back to the drawing board. In this way, Attendo's environmental work is developed and improved from one year to the next.

Attendo's business areas implement their own projects and set environmental targets within the framework of the environmental management system. Within Attendo Scandinavia in 2021, actions included calculating the climate footprint of menus in nursing homes, measuring food waste, exploring and considering eco-labelled products and preparing a roadmap to a fossil-free vehicle fleet. A project has begun in Finland to review how energy use in the buildings can be redirected to renewable sources.

Purchases that reduce environmental impact

Attendo coordinates all purchasing to achieve synergies and ensure environmental benefit. Suppliers that qualify to be included in Attendo's central purchasing system must be aware of and meet the requirements specified in Attendo's environmental policy.

FOCUS AREAS

ATTENDO'S EXPOSURE TO THE EU TAXONOMY FOR SUSTAINABLE INVESTMENT

The EU Taxonomy Regulation is an aspect of the Union's efforts with sustainable investment. In its current iteration, it is aimed at determining which economic activities can be considered environmentally sustainable. As Attendo is a listed company that meets the criteria for non-financial reporting in terms of both turnover and workforce, the company is required to report in compliance with the EU Taxonomy Regulation.

For 2021, non-financial undertakings must report their exposure to EU environmental objective 1 pertaining to climate change mitigation and objective 2, climate change adaptation. The items to be reported are turnover, CapEx and OpEx that can be traced to economic activities listed in the Taxonomy's delegated acts for the relevant objectives.

Classification of Attendo's operations according to the Taxonomy

The majority of Attendo's sales arise from operations categorised within the economic activity *12.1 Residential care activities* and which are listed under environmental objective 2. This includes all forms of care activities in nursing homes, group homes, treatment homes and daily activities programmes. Attendo has additional revenues that are not covered by the taxonomy, such as home care services and foster care, that are delivered in the customer or employee's private home.

Goal 1 – Climate change mitigation

Attendo's operations are not included in the economic activities listed in the delegated acts concerning environmental objective 1. Attendo therefore has no exposure to the Taxonomy's environmental objective of climate change mitigation.

Goal 2 – Climate change adaptation

In relation to environmental objective 2, Attendo must, according to the delegated acts for economic activities within area *12.1 Residential care activities*, report CapEx and OpEx that can be directly traced to adapting operations to climate change. Attendo engages in active dialogue with property owners concerning adaptations to managing or responding to physical climate risks in the properties used by Attendo. As these CapEx and OpEx are incurred by the property owner, Attendo also has no exposure to the Taxonomy under environmental objective 2.

FOCUS AREA ENVIRONMENT IN MIND

Attendo's ambition is to be a resource-efficient care provider on the way towards net zero GHG emissions.

Metrics 2021 (2020):

- Grammes of CO₂e emissions per SEK in revenue 2.0 (*)

Activities 2021:

- CO₂ emissions survey and base calculation
- Reduction of food waste
- Reduced energy use/fuel use in vehicles
- Renewed sustainability strategy in relation to the environment and climate

Future metrics

Attendo intends to further develop and expand reporting of the company's climate impact and to set clearer targets for when climate goals are to be achieved.

*New calculation method; comparable data for 2020 unavailable

FOCUS AREAS

FOCUS AREA

RESPONSIBLE OPERATIONS

Attendo care services are delivered almost exclusively as ordered by contracting local authorities. This places demands on use to **run our business in an open and responsible manner**. As a leading care provider, we must not only live up to the expectations of customers and their families, employees and local contracting authorities. We must also deserve public trust.

Sustainable finances for long-term business

Attendo's revenues are based on long-term contracts with municipal contracting authorities, where care needs and short-term customer choice affect occupancy and thus profitability in the local unit. At the same time, a substantial share of Attendo's costs is of a more long-term nature, such as leases for the properties in which the business is operated.

In order to operate a care business that is resilient against fluctuations in occupancy while providing scope to invest in new capacity, innovations and methods, Attendo strives to generate stable earnings. Debt can facilitate strategic acquisitions or investments that increase the economic viability of Attendo's business over the long term. In order to successfully carry the debt, Attendo has a financial target that net loan debt should not exceed 3.75 times reported EBITDA.

Attendo's owners have set a target to distribute 30 percent of profits as dividends when financial circumstances otherwise allow. Accordingly, the majority of profit is, as a rule, reinvested in the business. There were no dividends distributed for the years 2019-2021 and all profits were reinvested.

A significant taxpayer

Attendo always pays taxes in the country it operates in and is one of the private providers of care services in the Nordic countries that pays the most tax. Tax payments mainly comprise wage-related taxes and fees, non-deductible VAT on purchases and investments and corporation tax on the profit generated. Attendo also collects VAT and preliminary income taxes for all employees.

In 2021, Attendo had a tax footprint of about SEK 3.9Bn, including SEK 2.4Bn in paid tax. The majority of the tax footprint refers to wage-related taxes and fees and employees' preliminary income tax. Corporation tax for 2021 amounted to SEK 74m.

Our operations are firmly regulated

Both Attendo and our employees must follow a comprehensive and complex collection of laws and regulations governing both the care business and being a listed company. All activities must be conducted so that they meet both current regulations such as Attendo's own code of conduct and other policies and guidelines.

The business is operated in collaboration with public payors. The content of our services is governed by official permits,

SEK million	Group		Finland		Sweden		Denmark	
	2021	2020	2021	2020	2021	2020	2021	2020
Taxes paid								
Corporate tax (excl. deferred taxes)	74	58	7	4	67	54	–	–
Wage-related taxes ¹⁾	1,727	1,566	763	631	957	926	7	9
Non-deductible VAT ²⁾	586	567	441	421	134	138	11	8
Stamp duty and property tax	8	7	8	7	–	–	–	–
Other taxes ³⁾	20	17	–	–	20	17	–	–
Total taxes paid	2,415	2,215	1,219	1,063	1,178	1,135	18	17
Taxes collected								
VAT collected by Attendo	31	38	23	21	1	7	7	10
Preliminary income tax	1,422	1,330	639	577	760	721	23	32
Total tax collected	1,453	1,368	662	598	761	728	30	42
Total tax footprint	3,868	3,583	1,881	1,661	1,939	1,863	48	59

¹⁾ Including statutory employer's contributions

²⁾ Refers to VAT on purchases and investments, estimated

³⁾ Carbon tax and vehicle taxes

FOCUS AREAS



negotiated contracts with local authorities and customer choice systems in various forms. In our role as a partner to local authorities, we are always reliable, transparent and solution-oriented. We respect regulatory authority of government agencies, but also communicate information and opinions on matters that affect the care industry, conditions for providing care or our business. Transparency and openness guide all of our interactions with representatives of the public. As one aspect of this, we welcome representatives of government agencies and elected decision-makers who wish to visit our local operations.

The Code of Conduct guides all employees

In 2021, Attendo adopted an updated Code of Conduct based on our mission and values. The Code contains key principles for how Attendo as a company and all employees within Attendo must conduct themselves in relation to customers and their close ones, colleagues and the local authorities with which we cooperate. The Code also describes appropriate conduct when there is suspicion that something is amiss. This includes channels of communication and particularly important areas that all employees should be aware of, such as procedures for reporting risks of unsatisfactory conditions related to care and care-related injuries, the whistleblower function and whistleblower protection. The Code is an expression of Attendo's position on openness. The Code of Conduct applies to all Attendo employees, regardless of form of employment. Efforts to train managers and employees in working with the Code will continue in 2022 with focus on digital training and annual certification.

Transparency in operations and deviations

Attendo has strict procedures for managing 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 statutes).

Attendo's operations are inspected and audited carefully by national authorities, such as the Regional State Administrative Agency (AVI) in Finland or the Health and Social Care Inspectorate (IVO) in Sweden. In 2021, 26 serious incidents were reported to Swedish authorities and 8 critical observations from national regulatory authorities in Finland were addressed.

High standards for privacy and reliability

Attendo works with people who are in a vulnerable position and whose conditions must be treated with great respect for personal privacy. We apply procedures that meet high standards regarding the processing of personal data and sensitive information. Managers and staff are continuously trained in matters related to information security and protection of personal privacy.

As a listed company and partner to the public sector, Attendo strives to ensure that external reporting is reliable, informative and transparent. We do not accept the reporting of erroneous or misleading information in our systems to manipulate goal attainment, performance measures or information to be reported to municipalities or authorities.

FOCUS AREA: RESPONSIBLE OPERATIONS

Attendo's ambition is to be a reliable care provider that delivers values-driven care that is robust and transparent.

Metrics 2021 (2020):

–

Activities 2021:

- New Code of Conduct
- Entire annual profit reinvested in the business
- Ongoing training in information security

Future key indicators

Attendo intends to study which relevant key indicators that can be reported to increase transparency surrounding care provision and monitoring of own operations.

UN SUSTAINABLE DEVELOPMENT GOALS

ATTENDO'S CONTRIBUTIONS TO THE UN GLOBAL GOALS

Attendo's operations are contributing to several of the UN Sustainable Development Goals (SDGs) under Agenda 2030. An overview of the SDGs to which Attendo is contributing, directly and indirectly, through its operations and examples of direct contributions in 2021 are presented in the table below.

Attendo's impact on the UN SDGs

Direct impact

Goal	Definition	Attendo's contribution	Examples of activities in 2021
	Health and wellbeing	Attendo provides innovative, high-quality care services, which helps promote good health and well-being for people of all ages.	In 2021, Attendo continued working assiduously to limit the impact of Covid-19 on older people and consistently went further than official recommendations concerning the use of personal protective equipment.
	Gender equality	Attendo has a high proportion of women employees, including managers, which contributes to increasing women's influence and empowerment in business and in society as a whole.	Attendo appointed two female function managers in 2021. Since 2019, the top operational executives of both Attendo business areas are women and members of executive management. Six out of ten board directors are women.
	Decent work and economic growth	Attendo has a good and close relationship and cooperation with local unions and complies with valid collective agreements that offer employees good working conditions and benefits.	Attendo has implemented a higher wellness benefit for employees in Scandinavia and has compensated them for their efforts during the Covid-19 pandemic with time off for rest and recovery.
	Reduced inequalities	Attendo actively spreads best working methods throughout its operational geographies, which increases health and care equality for people who need care.	Attendo continued developing the Attendo Way operational model and implementing it in all local units during 2021. A new model for quality improvement work is being developed. A pilot project for measuring quality of life has begun in Attendo Scandinavia.
	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.	During the year, Attendo began construction of 231 new beds in care homes and opened 832 finished beds in own operations. Preparation of a sustainability strategy for property management has begun.
	Peace, justice and strong institutions	Attendo contributes to providing greater freedom of choice and influence over their care to older people and people with disabilities, which increases their participation in society.	In 2021, Attendo continued rolling out the <i>Nära</i> ("Close") app for customers and their families in Scandinavia and is working to make the intranet part of the Attendo mobile app.

UN SUSTAINABLE DEVELOPMENT GOALS

Indirect impact

Goal	Attendo's contribution	Attendo's operations can have indirect impact on the UN SDGs in these areas
	Quality education	Attendo offers its employees further education as part of their jobs and opportunities for further study with guaranteed pay increases.
	Clean water and sanitation	Attendo takes water from sustainable sources and applies strict requirements to recycling of environmentally hazardous waste.
	Affordable and clean energy	Attendo strives to reduce energy use in its operations and to buy sustainably produced energy.
	Industry, innovation and infrastructure	Attendo strives to use technology from suppliers that meet stringent requirements for sustainable production.
	Consumption and production	Attendo purchases supplies and consumables from reliable suppliers that meet stringent requirements for sustainable production.
	Climate action	Attendo strives to reduce its climate footprint and has commenced a project to achieve net zero GHG emissions from own operations.
	Life below water	Attendo strives to purchase aquatic products from sustainable stocks.
	Life on land	Attendo plants and maintains gardens at its local operations in a manner that protects local ecosystems and biodiversity.

No impact

Goal	Attendo's contribution	Attendo's operations have no impact on the UN SDGs in these areas
	No poverty	Attendo has no impact on economic development for people in poverty.
	Zero hunger	Attendo has no impact on the global food supply.
	Partnerships for the goals	Attendo does not participate in any global partnerships that promote the implementation of Agenda 2030.

INDICATORS

SUSTAINABILITY INDICATORS 2021

Attendo seeks to follow Nasdaq's guidelines for reporting Environmental, Social and Governance (ESG) indicators. The reported indicators consist of actual outcomes or estimations that reflect Attendo as a whole.

Environment and climate

In 2021, Attendo started working on refining the accounts and developing new working methods for the environment and climate. 2021 indicators are therefore not comparable with 2020. The latest indicators are mainly based on actual consumption and refer to market-based greenhouse gas emissions from vehicles and travel, buildings (scope 1 and 2) and from the majority of purchases of goods and ser-

vices (scope 3). For scope 2, location specific calculations are reported for a more accurate comparison, where information on energy agreements are missing for buildings. For scope 3, consumption has actually been added to standard calculations based on costs as well assumptions about employees' work commuting.

Attendo intends to continue to refine the calculations of the indicators in the future.

Area	Corporate governance metrics	2021	2020 ¹⁾
Use of land and buildings ^{1,2}	Gross floor space controlled by local Attendo units ¹⁾ , m ²	1,084,000	1,017,000
Energy usage ^{2,3}	Direct energy consumption, kWh per m ²	207	137
	Direct energy consumption, kWh/FTE	11,800	7,700
	Total direct energy consumption, MWh	224,900	139,600
	Indirect energy consumption (purchased mains electricity), MWh	–	29,200
Greenhouse gas emissions	Direct GHG emissions from buildings and vehicles (Scope 1), t	2,500	3,350
	Electricity indirect GHG emissions (Scope 2), t	41,600 (23,800)	3,300
	Indirect GHG emissions from other purchases (Scope 3), t	41,800 (119,700)	–
	Emissions per EUR revenue, g	2.0	0.6
Energy mix, purchased mains electricity ³	Renewable	44	70
	Nuclear	28	9
	Fossil fuel/peat	14	20
Water usage ⁴	Thousands m ³	1,318	928
Waste management and recycling ^{4,5}	Total waste produced, t	8,100	10,400
	Of which hazardous waste, t	139	0.83
	Of which recycled waste, t	6,300	3,500

¹⁾ Indicators for 2020 are not comparable with 2021.

²⁾ For 2021, only the total energy use has been calculated.

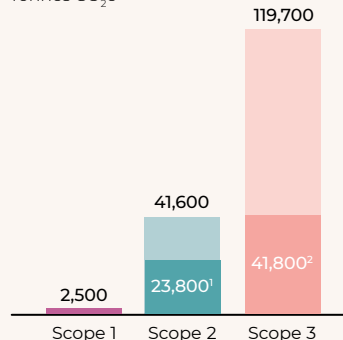
³⁾ Location-based calculations are within parentheses. 2020 only refers to household electricity.

⁴⁾ Only a volume-based calculation (total incl. template-based calculation in parentheses).

⁵⁾ 2020 total energy mix only refers to household electricity.

Direct GHG emissions

Tonnes CO₂e

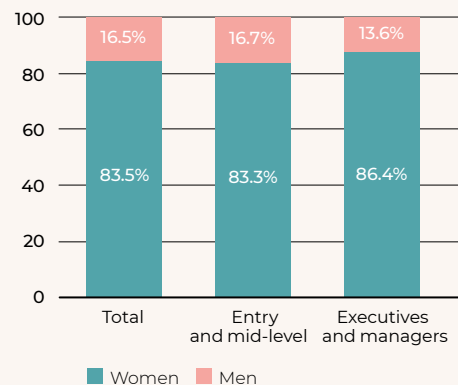


¹⁾ Location-based emissions (total value refers to market-calculated emissions)

²⁾ Volume-calculated emissions (total value includes template-based calculations)

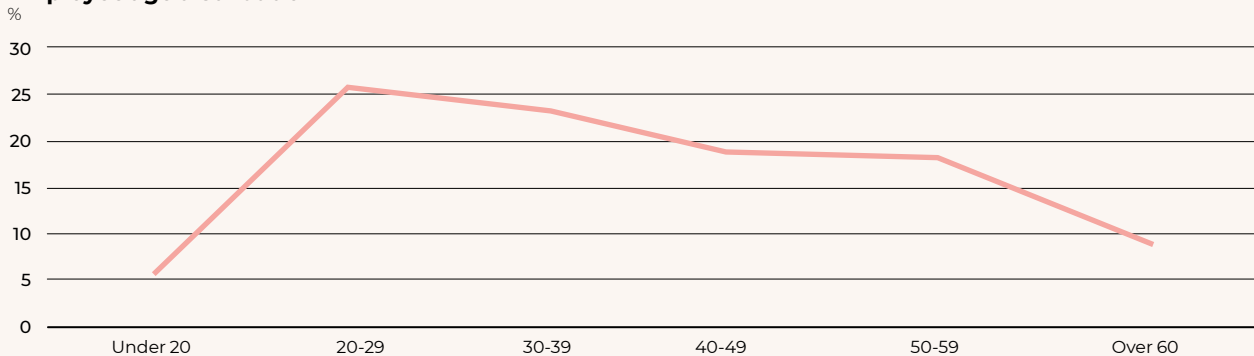
Employee gender diversity

%



INDICATORS

Employee age distribution



Social conditions

Area	Corporate governance metrics	2021	2020
Employee gender diversity	Number of total full-time employees (FTE)	19,041	18,178
	Of whom women	15,894	15,268
	Percentage women (%)	83	84
Diversity in entry and mid-level positions	Number of employees	18,093	17,323
	Of whom women	15,075	14,519
	Percentage of women in entry and mid-level positions (%)	83	84
Gender diversity, managerial and executive levels ¹	No. of managers	948	855
	Of whom women	819	749
	Percentage of female workers in senior and executive positions (%)	86	88
Age distribution	Average age	40	39
Language	Number of languages spoken in care for older people	57	57
CEO compensation	Total pay and benefits including pension and social insurance fees (SEK)	12,285	12,890
Employee compensation ²	Median pay and benefits including social insurance fees (SEK)	412,000	414,000
	CEO/employee pay ratio	0.03:1	0.03:1
Gender pay gap men/women	Median salary, men (SEK)	417,700	417,900
	Median salary, women (SEK)	407,400	413,300
	Pay ratio, female/male (%)	-2.5	-1.12
Serious incidents	Number of serious incidents (Scandinavia) and critical observations by regulatory authorities (Finland) ³	26/8	31/1
	Number of incidents per 1,000 employees	2	2

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

²⁾ Median pay and benefits to employees refers to the total cost of compensation per FTE.

³⁾ Refers to the number of investigated and reported incidents under Lex Sarah/Lex Maria (Scandinavia) and externally initiated official matters (Finland).

Corporate governance

Area	Corporate governance metrics	2021	2020
Board diversity	Number of board members	10	9
	Of whom women	6	5
	Percentage women directors	60	56
Board independence	Number of independent directors ¹⁾	5	4
	Number of union representative directors	3	3
	Percentage independent directors	71	67
Board committees	Number of committees	2	2
	Number of committees chaired by women	1	1
	Percentage of committees chaired by women	50	50
Collective bargaining	Percentage of FTE covered by collective bargaining agreements	100	100
UN Sustainable Development Goals	Direct material impact	6	6
	Some material impact	8	8
	No impact	3	3

¹⁾ Independent in relation to the company and/or owners.

RISKS

SUSTAINABILITY RISKS

Area	Risk	Risk management
Quality of Life	Substandard quality can lead to dissatisfaction, inconvenience or risk of health and social care injuries to individuals, which in more serious cases can entail risk of penalty fines, lost contracts, legal sanctions and loss of reputation for both the individual operating unit and Attendo as a whole.	Attendo works in a systematic and goal-oriented manner to measure and follow up quality work at individual operations and in the company as a whole. Aimed at ensuring a high minimum quality level, Attendo applies shared working methods that cover all operations and a quality system in which shortcomings can be quickly discovered and corrected. Attendo has internal systems for detecting quality shortcomings in operations and opportunities for individual employees to raise the alarm if they suspect shortcomings that have not been dealt with locally (whistle-blowing).
Value-adding Care Solutions	Risks arise from Attendo establishing operations or launching innovations and methods: 1) for which there is no local demand, either due to over-establishment, declining capacity to pay or reluctance to engage private providers, or 2) which do not meet the standards set by the local contracting authority or national supervisory authorities regarding the design of operations.	Attendo works to establish new homes only in geographical areas where there is a long-term, structural shortage of care beds and where the prerequisites for closing agreements with the local contracting authority exist. Attendo also works strategically to influence the conditions for private providers and to persuade government authorities to allow new innovations or methods that improve quality or increase care efficiency (see the "Risks and risk management" section).
Empowered Employees	The competence, commitment and care of Attendo employees are critical to ensuring that our customers and their families, as well as contracting local authorities, are satisfied with our efforts. If Attendo's employees cannot perform their tasks, are unhappy or are no longer committed, there is risk they will resign or go out on sick leave. If the employer brand is damaged, there is also risk that it will be more difficult for Attendo to attract new employees. Attendo shares the general risk in the sector of shortages of various skills that are essential to performing the care work that Attendo has undertaken to provide.	Attendo measures employee job satisfaction, monitors local sickness absence rates and employee turnover and, as needed, assists local managers with action plans. Employees are offered opportunities to build their skills by means including web-based training. Further training to obtain managerial or specialist skills is encouraged. Central projects are ongoing to secure recruitment in occupations where there are shortages, such as nurses. Work environment management is pursued systematically to ensure a safe and secure work environment. Analyses and actions are regularly discussed at workplace meetings. In addition to regional monitoring, random checks are carried out in which the work environment is audited and managers and employees are interviewed. Action plans are prepared as necessary.
Environment in Mind	Environmental and climate risks are primarily related to the buildings in which Attendo operates and the company's vehicle fleet. According to the Swedish Environmental Code, operators are responsible for any pollution or other environmental damage and remediation. There are also risks associated with climate change, such as higher risk of flooding, landslide, erosion and heatwaves, which can have impact on the health of both CUSTOMERS and employees.	Attendo works strategically to reduce its environmental impact. Efforts are ongoing in accordance with the company's environmental policy, which dictates how operations must be run with care and consideration for the environment and how employees, partners and suppliers are expected to act. All managers are responsible for ensuring that operations comply with the environmental laws that apply and take national and local environmental aspects into consideration with regard to products and services, buildings, transport, energy and water use and waste management.
Responsible Operations	Risks include lost contracts, legal sanctions and/or scrutiny of or damage to the Attendo brand if Attendo breaches rules and agreements under labour law. Risks of corruption are associated with tenders to contracting local authorities and Attendo's own sourcing of suppliers, e.g., in relation to new construction or strategic purchases. Human rights risks exist if the company fails to provide care without discrimination based on e.g., religion, sex and sexual orientation or to provide care in a dignified manner and according to need - regardless of the situation. Potential effects include legal ramifications, lost contracts and negative impact on the brand.	Attendo complies with applicable collective agreements and strives to maintain good relationships with union representatives and central union organisations. The Attendo Code of Conduct contains clear guidelines for how employees, partners and suppliers are permitted to act in relation to human rights as well as in business relationships in procurement situations and in relation to ongoing contracts. Non-conformances with the Code may lead to warnings and/or contract termination for both individual employees and/or involved suppliers. Attendo does not accept gifts to/from clients, customers or suppliers.

AUDITOR'S OPINION

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 2021 sustainability report (pages 16–38) 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 2022
PricewaterhouseCoopers AB

Patrik Adolfson

Authorised Public Accountant
Principal Auditor