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# Sustainability Report

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24



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# 01 About us

Renta Group is a full-service machine and equipment rental company that mainly serves B2B customers. Besides machine and equipment rental, we have three main business areas: on-site services such as temporary plumbing and HVAC<sup>1</sup> installations, on-site facilities such as construction modules, as well as scaffolding and weather protection.

Renta operates across eight countries: Denmark, Estonia, Finland, Latvia, Lithuania, Norway, Poland and Sweden, where Estonia, Latvia, Lithuania and Poland forms one out of five segments, the Central and Eastern Europe (CEE). Our main customers operate in the construction, infrastructure and manufacturing sectors. In the Baltics, we have the base for our Pump division - a leader in specialised pumping, providing dewatering and bypass solutions for construction, water management and manufacturing companies.

Machine and equipment rental is a local business. At Renta, the local depots will receive all the support, trust and respect they need, from the CEO to everyone in the company. We believe that we can and will create a winning culture by putting people first and by giving them the freedom and power to make decisions for the good of our customers. Locality is the first pillar and the absolute cornerstone of everything we do at Renta. Focusing on the local level steers everything - from organising activities to building our culture, from our investment strategy to our everyday actions. Being agile and lean, while focusing on innovation and making it easier for our customers, has made us a pioneering force in the markets we already operate in.

## OUR COMMITMENT

We are professionals worth your trust.

TURNOVER  
MEUR

553

EMPLOYEES

2200+

ACTIVE CUSTOMERS

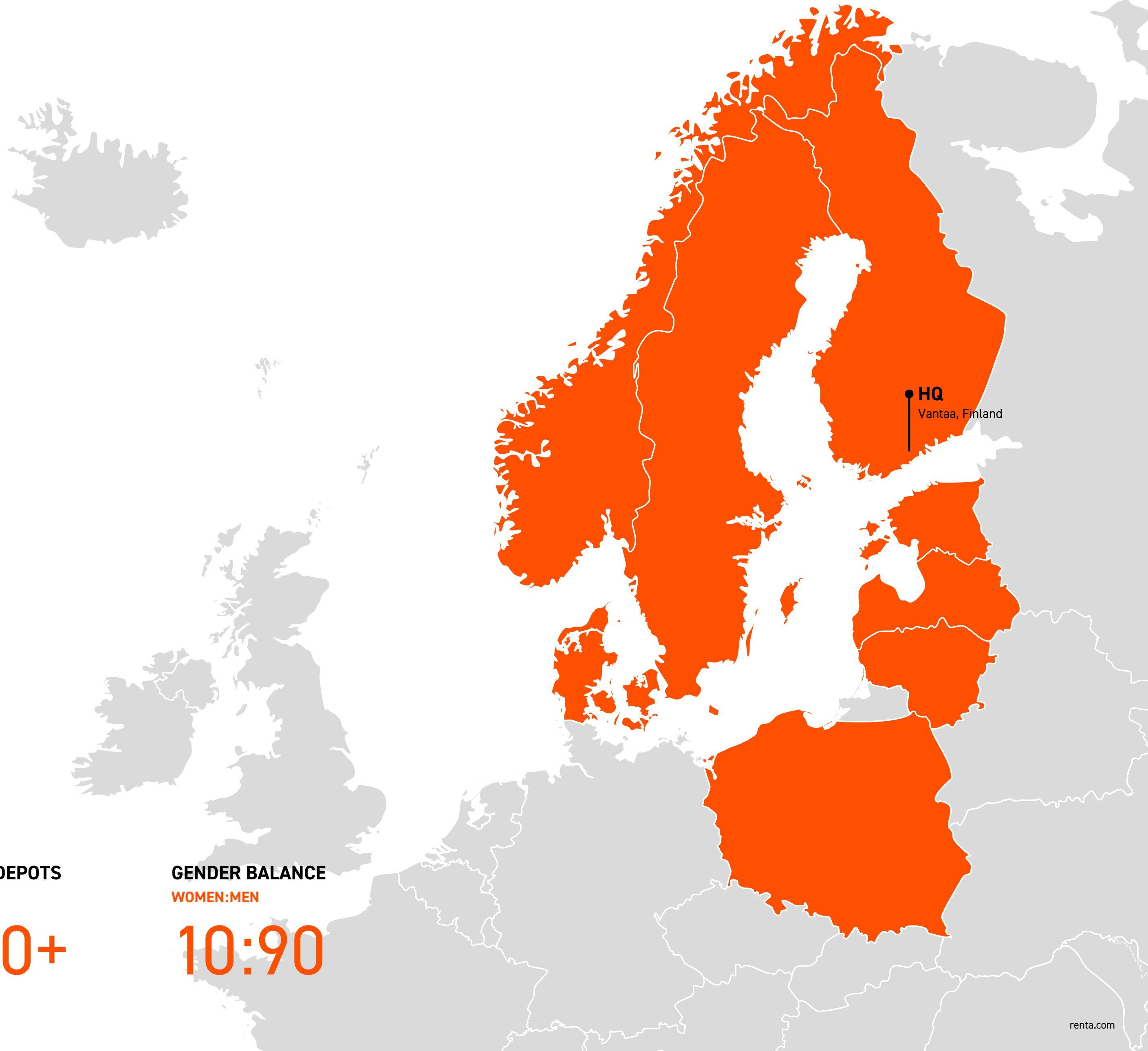
~ 100K

LOCAL DEPOTS

190+

GENDER BALANCE  
WOMEN: MEN

10:90



<sup>1</sup> Heating, Ventilation and Air Conditioning

# 02 Letter from Head of Sustainability

I am delighted to share an update on the progress our company has made in the past year. 2024 was filled with important developments throughout the whole Group, and we remain steadfast in our commitment to sustainability as a driving force behind our approach to business.

Throughout the year, we have continued the implementation of our ESG strategy, which consists of many operational and strategic components like ISO certifications, increased transparency in the carbon footprint when purchasing our services, supplier assessments, water management routines, self-assessments for our depots and much more. Another major part of our work has been to prepare ourselves as best we can for the Corporate Sustainability Reporting Directive (CSRD) and its accompanying European Sustainability Reporting Standards (ESRS). The new legislation presents new challenges but also great opportunities to improve our work and create more transparency.

Comparable and reliable non-financial data allows external stakeholders to understand not only our performance but also how we are responding to a rapidly changing environment and planning for the long term, fostering a more sustainable and transparent business landscape. From a strategic standpoint, ESG data helps to inform our organisation on how, when, and where to allocate resources to make our sustainability efforts relevant, meaningful and fully aligned with our business priorities.

We firmly believe that high-quality data are a prerequisite for accurate and meaningful reporting. Consequently, in 2024 we continued developing our data collection processes and the disclosures we report on.

As we forge ahead, we remain committed to transparent, consistent and reliable reporting practices.

During 2024, we updated our double materiality assessment (DMA) to ensure alignment with the CSRD and ESRS, as well as to reassess and further confirm our priority of ESG topics. In this, we also concentrated on identifying where in the value chain the impact occurs to better focus our efforts.

As part of our continued sustainability efforts, we have introduced a process and approach to evaluate our suppliers. We recognise that the performance of our suppliers has a direct and immediate impact on Renta's organisational performance, including our sustainability performance. With the help of system support, the Supplier Assessment Questionnaire (SAQ) was sent to our significant suppliers to collect information and data about their performance. Starting with the evaluation results, we intend to find ways together with our suppliers to uncover potential and to develop strengths, as well as solutions and alternatives for existing weaknesses that need to be developed.

We also started to conduct on-site audits of suppliers with high-risk factors. The audits are carried out together with a third-party auditor according to an established audit program. The aim is to achieve continuous improvement together with the supplier.

**"I would like to express my gratitude to our employees, customers and other stakeholders who challenge and push us to do better."**

We understand that our sustainability journey relies on building trust and legitimacy with all of them. And so, to all our stakeholders, I would like to say that your support and engagement are a vital part in helping us drive our progress thus far. We value your feedback, ideas, comments and questions as they inspire us to continuously improve and find better solutions.



**Rebecca Långström**  
Head of Sustainability



# 03 General basis for preparation and reporting practices

The following information relates to Renta Group Oy, throughout this report this will be referred to as Renta Group.

Renta Group's sustainability report for the fiscal year 2024 (1 January 2024 to 31 December 2024) is inspired by the EU's Corporate Sustainability Reporting Directive (CSRD) and its applicable European Sustainability Reporting Standards (ESRS). The sustainability report has not been externally assured.

The content of this report is based on the results of our Double Materiality Assessment (DMA) performed following the requirements set out in the CSRD and ESRS and includes topics that are relevant to our stakeholders or required by the national regulations. Our first DMA was carried out in 2022 and was updated during 2024 to ensure compliance with the CSRD and the ESRS.

Operating in Denmark, Estonia, Finland, Latvia, Lithuania, Norway, Poland and Sweden, Renta actively manages impacts, risks and opportunities identified through our activities and adjusts our strategy regularly to reflect our priorities and economic, financial and regulatory conditions.

*This report has been approved by the Board of Directors (the Board).*

### Consolidation

The data is consolidated according to the same principles as the financial statements, as far as possible. As Renta's sustainability report is conducted on a voluntary basis, it is not integrated with our financial statements. The entities

comprised in Renta's sustainability report are presented at the end of this report.

Renta follows the ESRS' definitions of time horizons. Short-term horizons are defined as one year (the reporting year) and are aligned with the company's financial reporting, medium-term horizon is from the end of the reporting period up to 5 years; and long-term is more than 5 years.

### Value chain and data quality

In accordance with transitional provisions in the ESRS, certain information related to our value chain is omitted where we do not have trustworthy data available at the time of reporting, such as for Scope 3 emissions. Renta does not yet have full coverage of emission data in the value chain. Greenhouse gas emissions in Scope 3 are only partially covered but are disclosed in the best possible manner using the data that is available, supplemented by estimations. Otherwise, this report covers both our upstream and downstream value chain.

The basis for preparation of metrics and value chain data is described in the relevant chapters in the following report, along with actions planned for improvement where needed. Where there is particularly great uncertainty in estimates, this is specified.





# 04 Steering



# Our Board of Directors

The Board has ultimate responsibility for Renta's organisation and the management of Renta's operations. The Board is responsible for the Group's long-term development and strategy and for continuously monitoring and evaluating the Group's operations.

In total the Board consists of six individuals, with a gender diversity ratio of 33,3 % female and 66,7 % male.

The Board aims to achieve a diverse composition in terms of both background and expertise, with a particular emphasis on gender balance. It is crucial that the Board represents a wide range of professional experience, knowledge and geographical and cultural backgrounds.

## Members of the Board



**ANDREW P. STUDDERT**  
Chairman of the Board  
Member of the Board since 4/2022



**ANNIKA POUTIAINEN**  
Member of the Board since 4/2022



**KARI KALLIO**  
Member of the Board since 4/2022



**CHRISTOPHER MASEK**  
Member of the Board since 12/2023



**MARIA BRUNOW**  
Member of the Board since 2/2022



**MATHIAS THORSHEIM**  
Member of the Board since 1/2025





## Audit Committee

The Board has an Audit Committee, primarily to exercise supervision of the Group's financial accounting and reporting and the audit of the financial statements. The Audit Committee also monitors developments in sustainability and the Group's reporting in these areas. The purpose is to highlight any deficiencies in routines and organisation based on governance, risk management and control.

### The following members of the Board are part of our Audit Committee:

Andrew P. Studdert  
Maria Brunow  
Annika Poutiainen

## Remuneration Committee

The Board has a Remuneration Committee for the purpose of preparing and deciding on matters of remuneration for senior managers in the Group. The Remuneration Committee also submits a recommendation to the Board regarding incentive programs for employees and key personnel.

### The following members of the Board are part of the Remuneration Committee:

Maria Brunow  
Andrew P. Studdert

## CSRD Committee

Renta Group's CSRD Committee was established to support the implementation of CSRD, inform decisions regarding Impact, risk and opportunities. As well as steer the agenda and progress of sustainability targets. Members of the CSRD committee are Group CEO, Group CFO, Head of Group controlling, Head of Sustainability and Country Manager of Renta Sweden.



# Management Team

The CEO is responsible for the day-to-day management of Renta Group's operations and has the authority to make decisions in matters that do not require the approval of Renta Group's Board of Directors. The CEO leads the Group's operations, among other things, through the Management Team. The Management Team is the foremost operative decision-making body and is led by the Group's managing director and CEO, Kari Aulasmaa.



**KARI AULASMAA**  
CEO



**LAURI MATIKAINEN**  
CFO



**JOEL SÄRKKÄ**  
CIO



**FREDRIK SVANESTRAND**  
Fleet Director



**JOACIM JOHANSSON**  
Country Manager Sweden



**LEIF MARTIN DRANGE**  
Country Manager Norway



**TOMASZ WALAWENDER**  
Country Manager CEE



**LARS RAAGAARD**  
Country Manager Denmark



**KARI-TAPIO SAARELA**  
Country Manager Finland



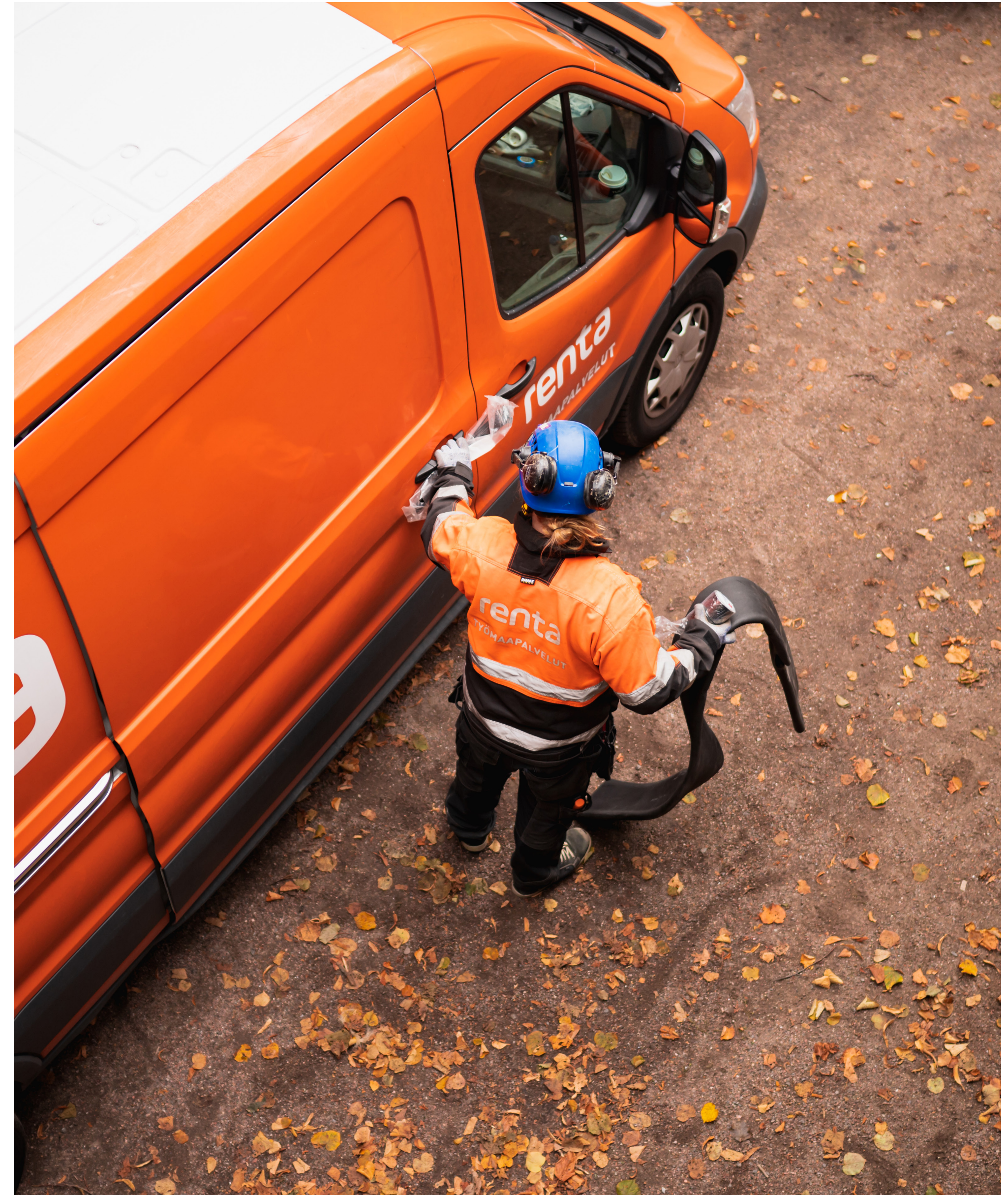
"To mitigate the risks, the Group has adopted a dedicated sustainability reporting software application to consolidate data on Group level."

**Responsibilities**

The Board of Renta Group and the Management Team are ultimately responsible for the overview of Renta's sustainability-related risks and opportunities and for setting the strategic direction for the Group. The Head of Sustainability prepares and produces information to be considered in strategic decision-making at Board and Management level. At the segment level, it is the Health, Safety, Environment and Quality (HSEQ) Manager who is responsible for the sustainability agenda together with the Country manager. The segments that do not have an internal resource responsible for sustainability use external consultants.

**How sustainability is integrated into incentive schemes**

All incentive schemes within Renta Group are approved by the Board on an annual basis. Renta Group have sustainability-related performance in the incentive schemes for selected key managers. Incentive schemes reward the achievement of both short-term and long-term targets, focusing on key managers who significantly contribute to these goals. For 2024, no bonus targets were specifically tied to Greenhouse gas (GHG) emission reduction.





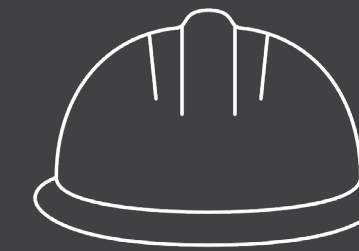
# 05 Strategy, business model and value chain

# Strategy, values and business model

We create value for our customers and stakeholders by providing the right machine and equipment at the right time and place for the customer. By being able to meet the customers' needs for new, modern and reliable machines, we create a sustainable model where fewer machines need to be in circulation and tie up capital with our customers. Our business model contributes to a circular economy, as more customers can use the same asset.

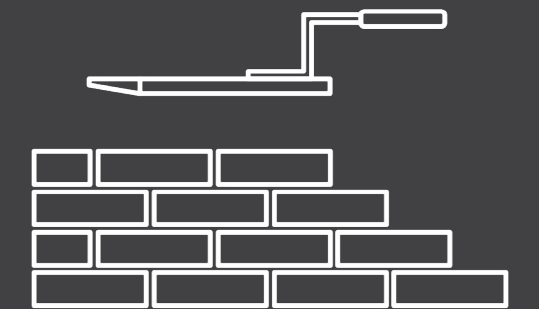
## UNDERSTANDING OUR CUSTOMER

Our customers always come first and we are committed to making things as easy as possible for them. The needs of the customer and their operating environment are best understood by our local professionals. For this reason, our depots have the freedom and authority to find the best solutions for their customers, with a local touch. Local depots have a comprehensive support network, but the attitude and customer orientation of their own personnel are crucial to their success. People like to work with good-humored people who know their business, enjoy their work and are understanding of your needs. It is that simple.



## RELIABILITY

We are professionals worth your trust. This is our promise. You can rely on us to always deliver the right equipment, in the right place, at the right time. Reliability also means honesty, openness and respect for each other, as well as our customers and partners. We believe reliability entails responsibility for our customers, our staff, the environment and society in general. We want to act responsibly and promote social and environmental sustainability through our actions. That is why we always do our very best to keep the promises we make.



## ENTREPRENEURSHIP

Entrepreneurial attitude and strong local knowledge are at the core of Renta's values. Our staff has been involved in building our culture from the beginning – how things are done and what it means to be one of us. Entrepreneurial people – who like developing the things they do, their working environment and customer service – will enjoy working at Renta. Renta has a light and agile corporate structure. Decisions are made close to the customer. Local professionals are released from unnecessary bureaucracy. Our structure and culture make decision-making quick and straightforward. All this makes our cost structure low and very competitive.



## INNOVATION

Our goal is to be the most modern company in the market. We are also constantly developing digital services to improve the overall service experience. We strive to make rental services easy and simple to use and make construction sites and projects safer. We believe that by developing our service models and user interfaces, we can improve transparency, security of supply and service experience in the machine and equipment rental business.





# A circular economy

A circular business model aims to reduce society's resource use and environmental impact, while promoting the longevity and efficient utilisation of resources. The rental industry operates per definition in a circular way. It fulfils all the circular economy principles and by doing so, minimises the negative environmental impact of equipment.<sup>2</sup> Circular business models promote an extended lifespan and high utilisation rates for resources, which is embodied by the rental industry. While Renta operate within the circular economy, some of our processes still follows the traditional linear model as we for example purchase and dispose products to some extent. However, the use of our rental equipment follows a circular flow within our operations.

## Circular economic principles within the equipment rental industry<sup>2</sup>

### Shared usage

Construction companies and other rental customers can access equipment when required, improving efficiency and rental asset management leads to more frequent and efficient use of equipment.

### Repairability

Rental companies contribute to a product design that facilitates maintenance and repair activities, they focus on spare parts management and ask for increased information on product repair from the equipment manufacturers.

### Resource use

Rental companies search for equipment to offer the most sustainable option for their customers and provide theoretical and practical training to their customers to optimise the use of equipment.

### Reusability

Components of dismantled equipment can be reused.

### Recyclability

Rental companies take care of their equipment through repairs, as far as possible and recycling, when it is at the end of its life cycle. They also use their bargaining power to demand equipment suppliers limit the use of non-recyclable material and take responsibility for end-of-life treatment by collecting, reusing or recycling equipment.



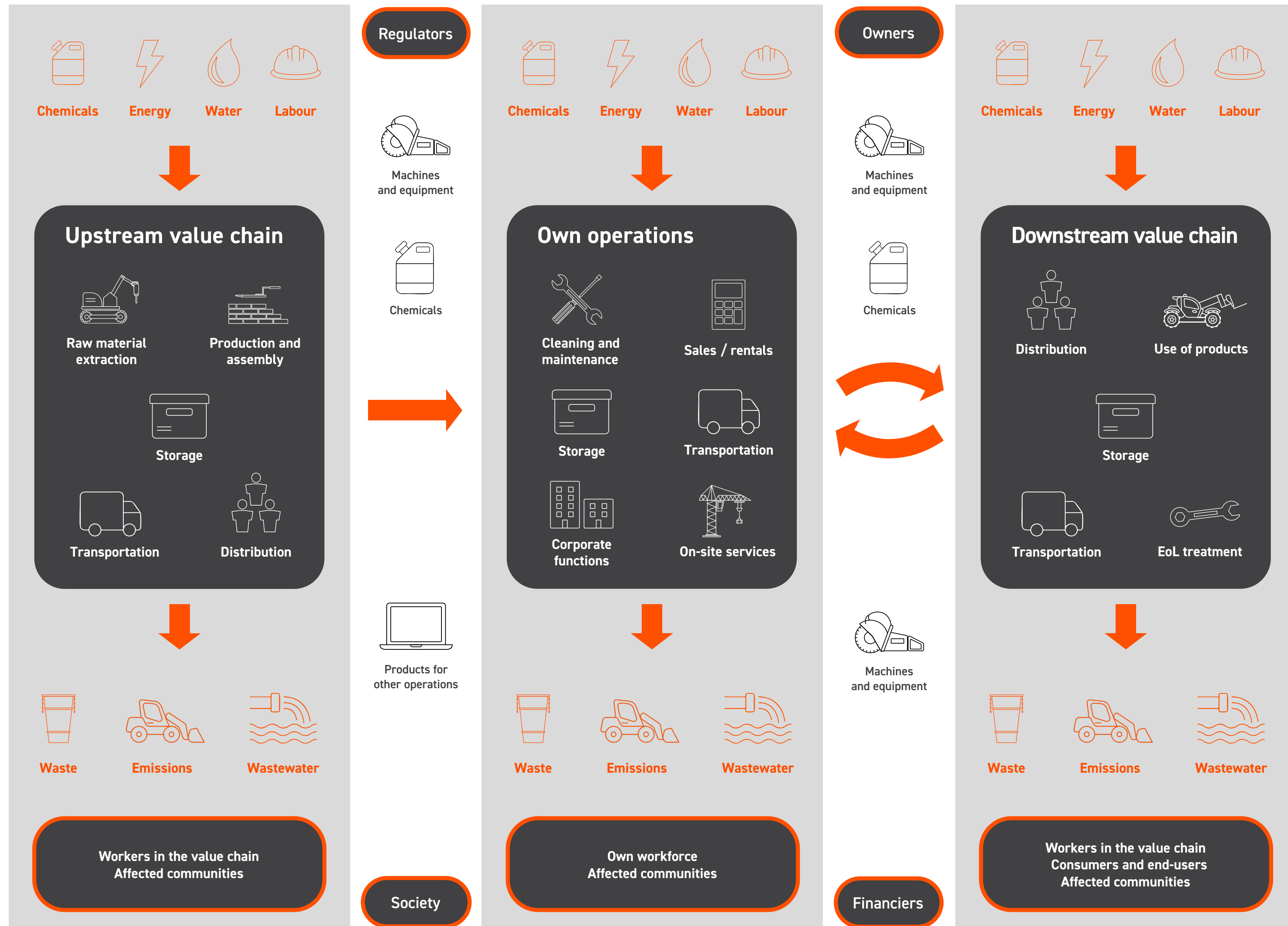


# Value chain

Our value chain is vital to our business operations, connecting us with the goods and services we provide for our customers. It is the bridge between us and our customers – this is where machines, equipment, knowledge, services and data flow. Comprising a multitude of stakeholders, our value chain is complex, encompassing not only machines and equipment, but also providers of spare parts, staffing, IT services and specialised expertise. Collectively, our value chain encompasses approximately 50,000 suppliers and 100,000 customers across Renta.

Due to the number of different machines and equipment we offer, our value chain is complex, not only because we have a large number of suppliers, but also due to our customers having very different operations. In the upstream value chain, the main actors are equipment manufacturers and different types of transportation. Our main purchasing channel is through dealers and sales offices, not directly from manufacturers. In many cases, a dealer can be a distributor of several different brands and models.

Our business model involves equipment circulating between Renta and our customers. This cycle continues until the equipment reaches the end of its useful life, either technically or within Renta's fleet, as determined by our fleet strategy. Our operations, from procurement to customer service, depend significantly on labour, raw materials and transportation.



Stakeholder groups

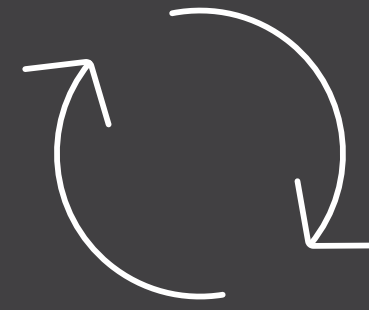


# Sustainability strategy

To govern our sustainability vision, a sustainability strategy was implemented in 2023 and continued to be operationalised throughout the Group in 2024. The strategy is based on four cornerstones and is a way for us to support our vision of becoming the most sustainable and digital partner for customers and employees within the equipment rental industry. The strategy aims to ensure the health and safety of our employees and customers and ensure that Renta offers sustainable solutions to our customers while minimising our impact on the environment and people.

A supporting action plan, extending to 2026, details the activities Renta's segments and the Group will undertake to achieve the strategic objectives. This plan encompasses a range of initiatives, from foundational improvements (e.g. chemical reduction and supplier screening) to more advanced measures (e.g. increasing gender diversity and pursuing additional ISO certifications).

## Key focus areas



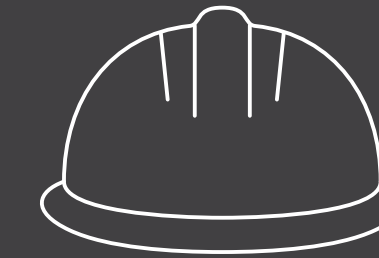
### Leading within circular economy and digitalisation

We use and provide resources, products and services in a circular fashion and make available accurate CO<sub>2</sub> data so that customers can track and improve their performance, and work on reaching their sustainability goals. We are the go-to, trusted, sustainable partner within the equipment rental industry.



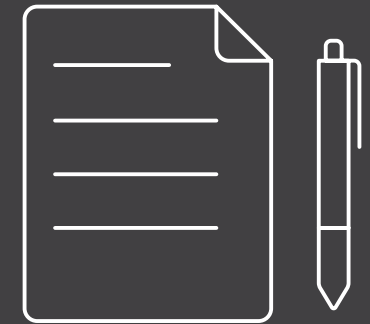
### Mitigating Renta's environmental impact

Our operation is resource conscious and, with quality data as our starting point, we continuously reduce the environmental impact of our operations and services.



### Excelling in health and safety

We provide a safe and developing working environment for our employees and sub-contractors by striving towards improved diversity and strong health and safety management. Our customers and end-users have access to high-quality products combined with safety manuals, and where needed, general health and safety training, as well as machine-specific training.



### Prioritising responsible corporate governance

We partner with organisations, stakeholders and suppliers that can live up to our values and help us provide transparent sustainability data to our stakeholders. We acknowledge our corporate responsibilities and follow local and international standards, legislation and declarations.

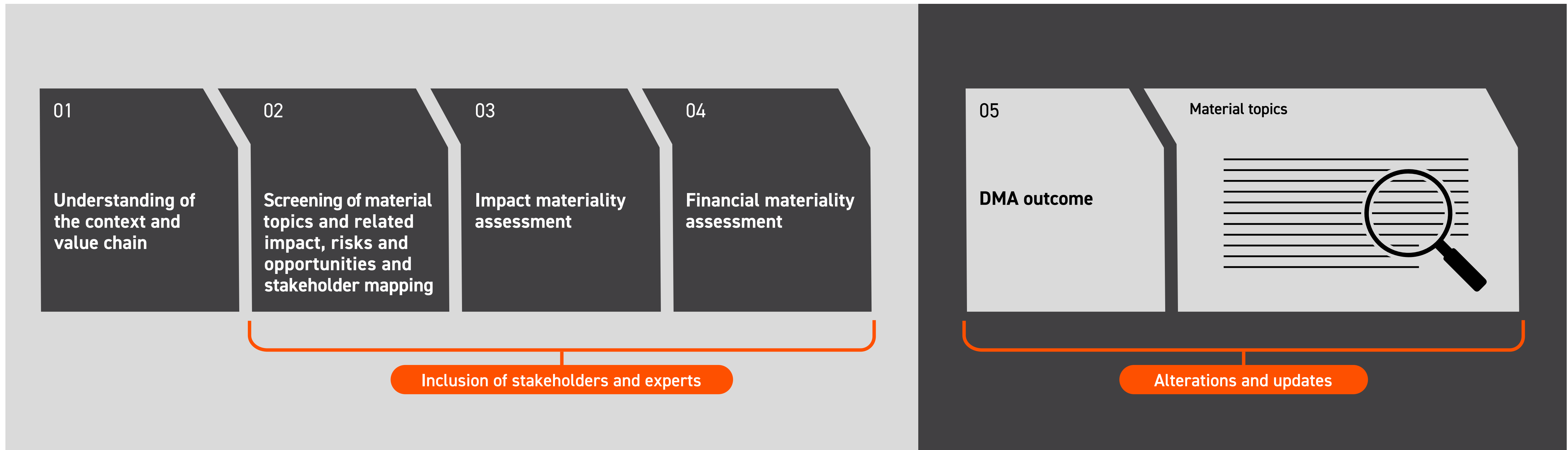
# 06 Double materiality assessment



# Double materiality assessment

Our double materiality assessment (DMA) identifies and prioritises the ESG topics most relevant to Renta Group. This process forms the foundation of our ESG strategy, ensuring alignment between our strategy and the identified impacts, risks and opportunities. Ultimately, this alignment enables us to create sustainable long-term value for our stakeholders, while also reflecting stakeholder expectations, legislation and broader trends.

The following information presents a general description of our DMA process.





## Process

Renta conducted a comprehensive five-step process to identify and assess the impacts, risks and opportunities in Renta's value chain. The process was based on a combination of both internal and publicly available information, along with dialogues involving experts on sustainability matters and stakeholders who represent the affected parties and users of our sustainability report.

On a high-level, the following steps were conducted for the DMA to determine Renta's material topics:

### Understanding the context and value chain

To better understand Renta's specific context and value chain, we engaged in dialogues as well as performed peer benchmark analyses, gaining valuable insights into our supply chain, industry- and company-specific sustainability issues, and a deeper understanding of our own performance as compared to the industry sustainability landscape.

To further strengthen the overview and considering the importance of the value chain perspective in the ESRS, a mapping of both the upstream and downstream value chain, as well as own operations, was performed.

### Initial screening of material topics

An initial screening of potential material sustainability topics and sub-topics was made, so that we in a structured way could continue the analysis and include relevant internal and external stakeholders to inform the DMA. The initial screening was based on the list of sustainability topics as defined in ESRS 1 AR16 (10 topics, 39 sub-topics), plus any potential company-specific topic(s).

The materiality assessment was, in general, based on gross risks and impacts, meaning that governance or mitigating actions in specific areas were not considered in the assessment of actual or potential impacts, risks, or opportunities. For potential impacts, mitigating actions were included in the assessment only if they were implemented (hence deemed as technically feasible and economically viable).

### Inclusion of stakeholders

To strengthen the understanding of Renta's actual and potential sustainability impacts, risks and opportunities, engagement with stakeholders and sustainability experts has been of great importance. Input and knowledge from internal stakeholders were gathered and shared from Renta's Head of Sustainability (through e.g. employee surveys and insights shared during the monthly Management meetings, etc.) In addition, stakeholder dialogues were held with a representative of the Board, trade unions, topical experts and customers.

The DMA also considered insights from stakeholder dialogues. These dialogues involved various internal functions, including human resources, procurement, health and safety, environment and quality, marketing, group and segment leadership and Board representatives. External stakeholders, such as customers and investors, were also consulted. These

engagements, supported by external consultants, provided a comprehensive understanding of Renta's impacts, risks and opportunities within our own operations (including business segments) and throughout our upstream and downstream value chain.

The input from our stakeholders is key to the development of our business strategy. It is important for us to do what our stakeholders consider important to continue to be a relevant and long term partner. This could include but is not limited to expanding our offering with, for example, a more climate-friendly machine fleet, offering additional services such as CO<sub>2</sub> data, working with ISO certifications to ensure a safe workplace, initiatives to create a more diverse workplace, or strategic decisions that are in line with investor needs and wishes. The administrative, management and supervisory bodies are informed about the views and interests of our affected stakeholders as a part of our process for the DMA.

### Impact materiality assessment

We carried out an impact assessment (covering all five segments) to identify material impacts in our own operations and throughout the value chain. Significant negative and positive, actual and potential impacts on the environment and people were analysed. The basis for the assessment was the result of the steps above. The impact assessment was carried out on a sub-topic level through the following steps:

**Identification of actual and potential impacts:** The impact assessment was informed by internal and external sources, including but not limited to employee surveys, environmental risk assessments, human rights risk assessments and industry and country reports, as well as internal and external stakeholder engagement.

**Assessment of significance:** The significance of an impact was determined by assessing its severity and, for potential impacts, likelihood. The severity was, in turn, defined by the scale, scope and, for negative impacts, irremediability of the impact. The assessment also included the time horizon for each impact. The impact assessment resulted in a list of material topics relevant for Renta from an impact perspective. To assess scale, scope and irremediability as well as likelihood, knowledge has been obtained from experts in various areas, such as human rights, environmental impact, GHG emissions, financial sustainability, etc. Input from a business perspective has been obtained from stakeholder dialogues, the Head of Sustainability and other functions within the company.

### Financial materiality assessment

The financial materiality assessment was conducted by evaluating whether a sustainability topic causes or could cause material financial effects on Renta. The purpose of the financial materiality assessment was to highlight not only short-term actual risks, which are often included in financial statements but also risks and opportunities related to sustainability topics not yet recognised in the fiscal reporting that could be significant for decision-makers and/or users of the sustainability report.

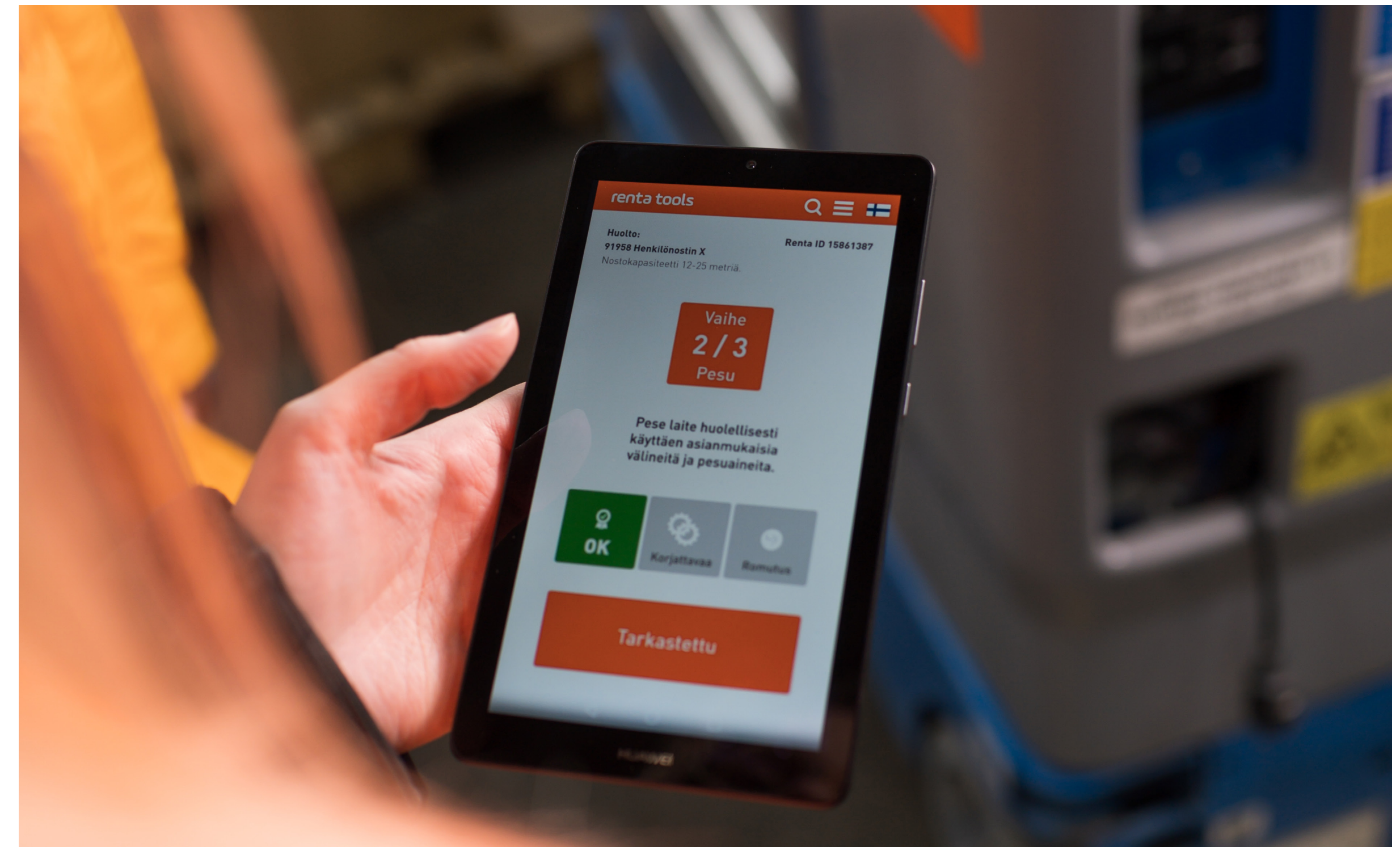
The financial materiality assessment was carried out on a sub-topic level by applying the outcomes of the steps mentioned above, and evaluating whether the risks and opportunities had, or could be expected to have, a material influence on company development, financial position, financial performance, cash flows, access to finance, or cost of capital. Furthermore, the assessment also included the likelihood of the financial risks and opportunities to be realised.

The materiality of the risks and opportunities was assessed based on a combination of the likelihood of occurrence and the potential magnitude of the financial effects. Consideration was also taken to the outcome of the impact materiality assessment, as material impacts can be sources of material risks and opportunities, and the linkages between these must therefore be considered.

### Alterations and updates

The assessment of which topics and related sub- and sub-sub-topics are material for Renta reflects the present circumstances and the information that was available at the time that the assessment was carried out.

The DMA shall be reviewed annually, where Renta's Head of Sustainability, together with the Management Team, will decide on whether the assessment is still valid or if any updates are needed. A more comprehensive review shall be undertaken every 3-5 years, and every time a material organisational change occurs. This includes e.g. large acquisitions or disposals, entrance into new business segments, or expansion into new geographical markets. During the implementation phase of the ESRS and the CSRD, updates might also be relevant in accordance with input from auditors, development of reporting best practice or guidelines. Given the circumstances of the EU Commission publishing several so-called Omnibus proposals on 26th February 2025, the scope and implementation of CSRD may change for Renta Group going forward.





# 07 Environment



# Climate change

## Impact, risks and opportunities

We recognise the impact our operations have on the environment, acknowledging this responsibility, we hold ourselves and our business partners accountable to contributing to the fulfilment of Agenda 2030<sup>3</sup>. Our commitment extends beyond mere compliance, as we choose to engage in voluntary and proactive initiatives to advance our sustainable development.

Although our business model promotes resource sharing, we recognise that Renta's operations also contribute to a negative environmental impact. This impact occurs both directly, through activities at our depots (e.g. heating, machine maintenance, employee and equipment transport), and indirectly, across our value chain (e.g. customer use of equipment, material extraction, production and end-of-life waste management).

Recognising this, we strive to manage and mitigate our negative impact while concurrently leveraging our business model to generate positive effects.

## Metrics and targets

To enhance our work to reduce climate impact, we have targets in place to be achieved by the end of 2026. We aim for all electricity used by our depots to be green or produced locally by solar power. Taking into account different local possibilities in our operating countries, the target is set for 95% of all our electricity consumption to be green.

To raise the level of our general environmental efforts and drive continuous improvements, local initiatives, further target setting, etc., we aim to have at least 90% of our depots certified in accordance with ISO 14001 by the end of 2026. Currently, 59% of our depots hold a certificate.

## Greenhouse gas emissions

As part of our overarching strategy to minimise emissions, we are actively working towards achieving broader coverage of Scope 3 emissions. We are dedicated to advancing our Scope 3 reporting each year by refining our data collection processes both upstream and downstream in our value chain. This involves collaborating closely with our suppliers and partners to secure essential data, while internally, our focus is on optimising data collection from our machines. Using CAN-BUS telematics, we accurately measure machine emissions and impact, increasing our Scope 3 coverage. This provides customers with user-friendly data for their own emissions reporting and supports our sustainability goals. As part of our digitalisation strategy, we are increasing the number of machines equipped with telematics in our fleet to access more precise operational data. Our CO<sub>2</sub> visualisation integration with Renta Easy, successfully piloted in 2023, gives customers access to their carbon emissions data for informed decision-making. This also strengthens Renta's ability to expand and enhance Scope 3 reporting, particularly for Category 13 – Downstream Leased Assets.

### Improved data

We aim for the most accurate and comprehensive GHG emission data possible. In this initial phase of measurement, data availability and reliability will influence the completeness of reporting across different categories. Compared to last year, we have expanded our reported data scope and improved its quality. Consequently, significant year-over-year variations may reflect improved data collection rather than purely operational changes. We view this data quality improvement positively, recognising that accurate data is essential for transparently demonstrating reductions and other changes. We will continue refining our data collection methods and explain any substantial deviations in future reports.

### Gross Scopes 1, 2, 3 and total GHG emissions

As a part of expanding our reporting to cover all applicable Scope 3 categories, we expanded this year's reporting to also include Category 1 - Purchased goods and services. This means we will report on four Scope 3 categories for 2024:

- 1 – Purchased goods and services
- 3 – Fuel- and energy-related activities (not included in Scope 1 or Scope 2)
- 5 – Waste generated in operations
- 6 – Business travel

## Energy consumption and mix, MWh

	2024
<b>Total energy consumption from fossil sources</b>	<b>12 914</b>
<b>Total energy consumption from nuclear sources</b>	<b>572</b>
<b>Total energy consumption from renewable sources</b>	<b>13 061</b>
Fuel consumption from renewable sources	618
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	12 359
Consumption of self-generated non-fuel renewable energy	84
<b>Total energy consumption</b>	<b>26 547</b>

## Greenhouse gas emissions, tonnes CO<sub>2</sub>e

	2024
<b>Scope 1<sup>4</sup></b>	<b>3 301</b>
<b>Scope 2</b>	<b>5 431</b>
<b>Scope 3 GHG</b>	<b>18 290</b>
Category 1 – Purchased goods and services	15 861
Category 3 – Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	1 219
Category 5 – Waste generated in operations	136
Category 6 – Business travel	1 074
<b>Total GHG emissions</b>	<b>27 022</b>

<sup>4</sup> Sweden has changed the approach to collecting data for Mobil combustion, previously reporting included all fuel used in company cars, including private miles. This has now been adjusted to only include miles driven in business to reflect the company's impact. Therefore, a lower amount is reported in Scope 1 this year for Sweden. Our operations in Denmark are not able to report disaggregated data on company vehicles for fuel used privately versus for the company, hence their consumption under mobile combustion is not included in this year's figures.



# Resource use and circular economy

## Impact, risks and opportunities

As a Product-as-a-Service (PaaS) company, we rely on suppliers whose products have environmental impacts related to raw material extraction and processing. However, circularity is core to our rental business model. By providing customers with equipment only when needed, we promote efficient resource use and avoid prolonged periods of idleness.

When the equipment reaches the end of their lifecycle with us, it is sold to contribute to the second-hand market and product reuse. This focus on circularity and resource use creates both financial risks and opportunities. For example, increased taxes or restrictions on fossil fuel use, or higher supplier costs for responsible practices, could impact us. Conversely, growing awareness of resource efficiency and the transition to a circular economy is likely to increase the demand for PaaS solutions, presenting a financial opportunity.

## Policies and actions related to resource use and circular economy

Our Environmental Guideline, Code of Conduct and Business Code of Conduct address circular economy principles and resource use. Our rental business model contributes to the reduction of the global resource use by providing equipment to customers, thereby minimising the production of new machines and maximising equipment utilisation. Beyond helping our customers reduce their resource use, our Environmental Guideline also governs sustainable resource management within our own organisation, including waste handling and material consumption. Our Code of Conduct outlines expectations for our partners regarding sustainable resource use, material

sourcing, packaging and related practices. Our Business Code of Conduct, which is included in our rental and supplier agreements, requires that all business partners to Renta shall use all resources, including raw material, energy and water, responsibly and within the limits of the planetary boundaries. Specifically stipulated is that the Business Partner shall:

- Constrain all use of resources, especially resources from fossil sources
- To the greatest extent possible use material that is recyclable
- Prioritise energy from renewable sources
- Foster responsible water stewardship and minimise water consumption. If operating in areas with water scarcity, extra precautions shall be taken not to compete with the local water supply
- Implement energy efficiency measures to reduce overall energy consumption
- Ensure that biodiversity is not decreased due to business operations
- Reduce or eliminate deforestation caused by operations
- When selecting packaging materials, the Business Partner shall use recycled and recyclable materials (e.g. cardboard and plastic) to the greatest extent possible. The Business Partner should limit redundant packaging materials

**Waste**  
The waste generated in our operations consists mainly of packaging such as cardboard, scrap metal, spare parts, wood and hazardous waste. Most of the waste is generated in connection with our maintenance activities to keep the equipment in good health. Some of the waste also arises when receiving consumables such as hoses, spare parts and chemicals.

**Targets**  
In our own operations, specific targets for resource use and circular economy are hard to set since we do not have our own production. To promote resource use, we can set targets for our suppliers and include these in our procurements. Such targets have not yet been set for Renta as a group.

**TARGET**  
**25%** Share of combustible (waste burned for energy) and mixed waste below 25 % of the Groups total waste production.


We have set targets related to waste generated in our own operations, the target relates to our waste management to increase the sorting rate to enable recycling. The target is relative to our total waste production within the Group and should be reached by the end of 2026 and then kept below 25% going forward.

## Waste in tonnes

	2024
<b>Total waste generated by own operations</b>	<b>2 778</b>
Hazardous waste	451
Non-hazardous waste	2 327







The equipment rental industry contributes to increased use-intensity of equipment and machines during its lifetime.



# EU Taxonomy

As Renta is covered by the CSRD for FY2025, we must also report in accordance with the EU Taxonomy Regulation.<sup>5</sup> The EU Taxonomy is a part of the EU Green Deal and the EU’s Action Plan on Sustainable Finance. The regulation provides a classification system for environmentally sustainable economic activities.

Renta has identified five eligible economic activities under the EU Taxonomy covering our rental operations, investments in vehicles, sales of pre-used equipment and leasing and ownership of our buildings, (presented in the table to the right).

During the year, we have continued to work with actions needed to comply with the Minimum Safeguards and fulfil the technical screening criteria for our eligible activities. To further assess our operations against the Do No Significant Harm (DNSH) requirements, all depots have answered a checklist with questions related to the criteria for substantial contribution and DNSH for our eligible activities. This implementation will help us track our progress at depot level.

## The foundation of Taxonomy-alignment

The foundation for a Taxonomy-eligible activity to be considered Taxonomy-aligned includes three steps; the activity must make a substantial contribution to at least one of the six environmental objectives in the EU Taxonomy, it must do no significant harm (DNSH) to the other five areas, and the company must comply with the Minimum Safeguards.

### Substantial contribution

#### Climate change mitigation

For the two activities related to our vehicles (i.e. 6.5 and 6.6), Renta can demonstrate compliance with the substantial contribution criteria for some of our vehicles under activity 6.5. Most of our vehicles acquired or leased during 2024 will not fulfil the emission threshold for substantial contribution, but for those accounted as aligned, these have been assessed against the emission threshold of 50 gCO<sub>2</sub>/km. A large part of our newer vehicles are electric cars that meet all DNSH requirements. However, the main reason for non-compliance is lack of information on the tyres to assess these for alignment. Vehicles of category L are excluded, as Renta does not purchase, lease, or operate such vehicles. As part of our strategy and Purchasing Guideline, we aim to increase the share of leased and/or purchased low-emission vehicles to reduce our climate impact and increase our Taxonomy-alignment. Due to different conditions in the countries we operate, this will be implemented at different rates.

Activity 7.7 covers Renta's new and updated long-term lease contracts of buildings during the year. For 2024, we will not be able to ensure compliance with the substantial contribution criteria for these buildings. Going forward, Renta will pose questions to the property owners when initiating new contracts (or existing owners, where contracts are updated or extended) to

evaluate compliance with the requirements placed on the building's energy performance. During the year, there were some new contracts for buildings that were established, where the building was certified according to BREEAM. However, we cannot currently ensure that the BREEAM standard used is fully in line with the requirements of the Taxonomy. BREEAM is working on updating its standards to align with the requirements of the EU Taxonomy. In the future, a BREEM certification could be a proof of a substantial contribution for the buildings we lease.<sup>6</sup>

#### Transition to a circular economy

Activity 5.4 covers Renta's sales of pre-used machines and equipment, where several equipment categories are covered by the NACE codes in scope of this activity. Renta sells pre-used equipment, but any potential cleaning, repair, or refurbishment is however attributed to activity 5.5. The requirement on sales contracts is interpreted as only covering second-hand goods sold to consumers (e.g. individuals). As of FY2024, the vast majority of our sold pre-used machines and equipment were sold to other companies. Renta performs general maintenance and repair of the equipment (e.g. changing of oil filters, cleaning, etc.), but no major modifications such as remanufacturing are made. Hence, very few parts are retrieved that could be reused in other machines. If material or components could be reused, we are trying to do so, in accordance with our waste management routines stipulated in our Environmental Guideline. Primary and secondary packaging is rarely used in our operations, our Business Code of Conduct on suppliers, however, requires our suppliers to use recycled and recyclable materials when selecting packaging materials to the best extent possible. Within our own operations, transport packaging (tertiary packaging) is sometimes used when selling products.

Activity 5.5 covers Renta's equipment rentals. Even if rental is considered as a part of the circular economy, the EU has made restrictions on which products that could be accounted for as Taxonomy-eligible under this activity, with reference to certain NACE codes. This limits the scope of Taxonomy-eligibility for us as it will not cover all our rental services. NACE codes in scope include hand tools, lifting and material handling equipment, powered access equipment, modular containers (steel-based), lightning towers, power generator and tools not power-driven. The interpretation of NACE codes has been made in accordance with the European Rental Association, only the NACE codes mentioned in the activity are accounted for. The requirements put on our rental contracts, including the obligation for Renta to take back products, for customers to give back the products, and that Renta remains the owner of the product, are fulfilled for all our segments. The equipment rental industry contributes to increased use-intensity of equipment and machines during its lifetime. This is supported by the research report *Carbon footprint of construction equipment*<sup>7</sup> published by the European Rental Association (ERA) and Climate Neutral Group (CNG), which concludes that rental as a business model embodies factors that contribute to reducing carbon emissions. The two main factors contributing to these reductions are 1) avoiding production by facilitating shared use, and 2) efficiently organising the handling of construction equipment.

## Taxonomy-eligible activities

When assessing the activities included under the six environmental objectives and their relevance for Renta's operations, the following five activities were identified as eligible.

Activity	Relation to Renta
5.4 Sale of second-hand goods	<p>Covers Renta's sales of pre-used machines, equipment and vehicles, produced under the following NACE codes<sup>8</sup>:</p> <ul style="list-style-type: none"> <li>· C25.11 Manufacture of metal structures and parts of structures</li> <li>· C25.2 Manufacture of tanks, reservoirs and containers of metal</li> <li>· C25.63 Manufacture of tools</li> <li>· C27.1 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</li> <li>· C27.4 Manufacture of electric lighting equipment</li> <li>· C27.90 Manufacture of other electrical equipment</li> <li>· C28.22 Manufacture of lifting and handling equipment</li> <li>· C28.24 Manufacture of power-driven hand tools</li> <li>· C28.25 Manufacture of non-domestic air conditioning equipment</li> <li>· C29 Manufacture of motor vehicles, trailers and semi-trailers</li> </ul>
5.5 Product-as-a-service and other use- and result-oriented service models	<p>Covers Renta's rentals of machines and equipment, produced under the following NACE codes:</p> <ul style="list-style-type: none"> <li>· C25.11 Manufacture of metal structures and parts of structures</li> <li>· C25.2 Manufacture of tanks, reservoirs and containers of metal</li> <li>· C25.63 Manufacture of tools</li> <li>· C27.1 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</li> <li>· C27.4 Manufacture of electric lighting equipment</li> <li>· C27.90 Manufacture of other electrical equipment</li> <li>· C28.22 Manufacture of lifting and handling equipment</li> <li>· C28.24 Manufacture of power-driven hand tools</li> <li>· C28.25 Manufacture of non-domestic air conditioning equipment</li> </ul>
6.5 Transport by motorbikes, passenger cars and commercial vehicles	<p>Covers Renta's purchase and long-term lease of vehicles of category M1 and N1, with a reference mass not exceeding 2 610 kg.</p>
6.6 Freight transport services by road	<p>Covers Renta's purchase and long-term lease of vehicles of category N1, N2 and N3 with a reference mass exceeding 2 610 kg , and transport services.</p>
7.7 Acquisition and ownership of buildings	<p>Covers Renta's acquisitions and long-term lease of buildings.</p>

<sup>5</sup> At the time of publication of this report, the EU Commission's omnibus proposal has not yet been adopted.

<sup>6</sup> <https://breeam.com/about/disclosures-and-reporting/eu-taxonomy>

<sup>7</sup> <https://erarental.org/publications/carbon-footprint-of-construction-equipment>



## Do no significant harm

### Climate change adaptation

All Renta's eligible activities must comply with the DNSH criteria for climate change adaptation set out in Appendix A to Annex I of the Climate Delegated Act. A screening of physical climate risks and how these might impact the performance of the activities has been performed for activities 5.4, 5.5, 6.5 and 6.6. No physical climate risk has been deemed to impact Renta's ability to perform the activities, and hence, no further actions have been taken. We are continuously assessing physical climate risks and will undertake further assessment if, or when, deemed relevant going forward. If needed, we would also assess and implement adaptation solutions.

For activity 7.7, going forward, Renta will ask whether our landlords have performed a screening of physical climate risks, and where needed and relevant, conducted a climate risk and vulnerability assessment. If applicable, Renta will also request a plan for implementation of adaptation solutions to ensure compliance with this DNSH criteria. Where this type of information is not available, Renta will conduct such an assessment where relevant and if the building is compliant with applicable substantial contribution criteria.

### Climate change mitigation

To Do No Significant Harm to climate change mitigation with regards to activity 5.4 and 5.5, we must not involve on-site heating, cooling, or power with direct emissions above 270 gCO<sub>2</sub>/kWh. Renta has some depots that are not compliant with this DNSH criteria. Moving forward the depots above the threshold will be evaluated and research will be made as to whether it is possible to change the fuel to a fossil-free alternative. Concerning sales of second-hand power generators and rental of such generators, all of those with emissions above the same threshold are considered as not compliant with this DNSH criteria and are hence excluded from the financial KPIs for alignment.

Activity 5.4 and 5.5 also include DNSH criteria that require Renta to develop a strategy to account for and reduce emissions arising from the value chain. Renta is, through our Business Code of Conduct, placing requirements on our suppliers to reduce their emissions and take environmental responsibility.

Furthermore, the DNSH criteria for activity 5.4 stipulates that pre-used electronic and electrical equipment (C27) are compliant with Directive 2009/125/EC. 95% of Renta's suppliers are based in Europe, and CE-marking is a requirement for products that are sold on the European market. To evaluate whether electronic and electric equipment is CE-marked is a part of our purchasing processes (governed through our Purchasing Guideline). We are therefore assuming that all our sales of pre-used electrical and electronic equipment are compliant with this directive.

### Transition to a circular economy

Activity 6.5 includes the DNSH criteria on vehicles of categories M1 and N1 to be both of the following: 1) reusable or recyclable to a minimum of 85% by weight, and 2) reusable or recoverable to a minimum of 95% by weight. Reusability, recyclability and recoverability have been incorporated in the regulations governing type-approvals for several years.

### Sustainable use and protection of water and marine resources

Activity 5.4 and 5.5 must comply with the DNSH criteria for water set out in Appendix B to Annex II of the Environmental Delegated Act. Renta has therefore undertaken an assessment of our operations' impacts on water, including effects on nearby watercourses, preservation of water quality and avoidance of water stress. This assessment was conducted in 2023 and is continuously updated as new sites are added or changed. Since our first assessment, we have operationalised our Environmental Guideline which helps our depots understand and comply with the requirements, to increase the proportion of depots that meet these. This guideline governs water management within Renta and includes an environmental checklist to ensure that measures are taken in line with our overall approach to water management. During 2024, the segments created water management routines based on the joint guidelines in the Environmental Guideline. The routines aim to ensure that each individual depot within the segment has sufficient protective measures in place, with specific measures for our depots located closer than 100 m to a water body.

### Pollution prevention and control

The DNSH criteria with regards to pollution prevention and control and activity 6.5 requires that vehicles comply with the most recent stage of Euro 6 and Table 2 of the Annex to Directive 2009/33/EC. Furthermore, the vehicles must also comply with Regulation (EU) No 540/2014, which places requirements on manufacturers regarding the sound-level of motor vehicles. Tyres must also comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the highest two populated classes verified from the European Product Registry for Energy Labelling (EPREL). All vehicles that are accounted for as aligned are compliant with Euro 6, are fully electric and have tyres fulfilling the requirements of rolling resistance and rolling noise. These vehicles also have a type-approval from 2017 or later, which covers the DNSH criteria for circular economy as well.

Regarding activities 5.4 and 5.5, these activities must be compliant with the DNSH criteria for pollution set out in Appendix C to Annex II of the Environmental Delegated Act. Renta governs chemicals and substances in relation to Appendix C through our Environmental Guideline, Purchasing Guideline and chemical management systems. During 2024, all of our segments have implemented a chemical management system, except for Renta Pumps. The majority of Renta's operations can hence be considered compliant with this DNSH requirement.







## Minimum Safeguards

The Taxonomy's requirements for Minimum Safeguards are related to human rights and labour rights, bribery and corruption, taxation and fair competition. It is an essential part of the EU Taxonomy and a precondition for Taxonomy-alignment. Renta has undertaken an assessment of the Minimum Safeguards and as well as implemented needed measures. Carried out and planned actions linked to the Minimum Safeguards are further described in the report under the Social and Governance sections.

During 2024, Renta has not been in breach of any labour or human right laws, nor has the Business and Human Rights Resource Centre (BHRR) or OECD National Contact Points in our respective segments taken up any allegation against Renta. Neither Renta, nor its management have been convicted in court for corruption or violating competition laws and regulations. Renta has not been found of tax laws violation. Renta meets the criteria of the Minimum Safeguards outlined in the EU Taxonomy, as we have policies, processes and systems in place to ensure compliance, as further described in this Sustainability report. It is important for us that all employees, no matter their role or position, understand the importance of compliance with all applicable competition laws and regulations. This is regulated by our Code of Conduct and Anti-Corruption Policy, which all our employees are required to follow. We maintain and continue to develop training and awareness campaigns to familiarise our employees with our expectations for workplace and business conduct, and to reinforce our commitment to compliance, described more under the Governance section.

## Principles for financial reporting according to the EU Taxonomy

The proportion of our operations that are eligible for, and environmentally sustainable according to the EU Taxonomy Regulation is reported via three financial ratios that indicate the proportion of revenue, operating expenditure and capital expenditure that is Taxonomy-eligible and -aligned. The calculation of these KPIs has been completed in accordance with Renta's internal accounting policy, as well as the IFRS.

The definitions of Taxonomy key performance indicators (KPIs) are based on the Disclosures Delegated Act, which complements the Taxonomy Regulation and aligns with the disclosure requirements outlined in Article 8(2) of Regulation (EU) 2020/852. Taxonomy KPIs are calculated using financial information presented in the Notes to the Consolidated Financial Statements in Renta's Annual Report 2024. However, the figures may not be directly derived from the Consolidated Financial Statements since in the Taxonomy figures only include the proportions within the scope of the EU Taxonomy. To avoid double counting in the reported figures, allocations were made separately for each activity based on reporting structures, and a reconciliation and consolidation was conducted for the final figures.

## Turnover

Turnover associated with Taxonomy-eligible and -aligned economic activities as a proportion of our net turnover, including revenue recognised in our consolidated financial statements prepared in accordance with International Accounting Standards. To provide an accurate calculation of the proportion of turnover that is Taxonomy-eligible and -aligned, Renta has used the interpretation of NACE codes which is in accordance with the European Rental Association.

## Capital Expenditure

Capital Expenditure (CapEx) related to assets or processes associated with Taxonomy-eligible and Taxonomy-aligned economic activities as a proportion of our Taxonomy defined CapEx. Taxonomy CapEx figures refer to additions and business combinations from Note 11 Intangible assets and Note 9 Tangible assets in the consolidated financial statements.

## Operating Expenses

Operating Expenses (OpEx) associated with Taxonomy-eligible and -aligned economic activities as portion of our direct non-capitalised costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets. Renta's Taxonomy OpEx figures reflect the expenses outlined in Note 5, but they only account for the portion of expenses covered by the Taxonomy Regulation. The allocation of OpEx to activities that are partially Taxonomy-aligned is based on the same methodology used by Renta in its Taxonomy turnover calculation, with expenses allocated according to the proportion of Taxonomy-aligned with the interpretation of NACE codes.



Turnover 2024				Substantial Contribution Criteria						DNSH criteria ('Does Not Significant Harm')																									
Economic Activities	Code	Absolute turnover	Proportion of Turnover	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity and ecosystems	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Taxonomy aligned proportion of total turnover, year 2024	Category (enabling activity)	Category (transitional activity)																
		Millions, EUR	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T															
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																																			
Product-as-a-service and other circular use- and result-oriented service models	CE 5,5	155,26	28,10%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	-	Y	28,10%	-	-																
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		155,26	28,10%																	28,10%															
Of which enabling		0,00	0,00%																															E	
Of which transitional		0,00	0,00%																																T
<b>Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>155,26</b>	<b>28,10%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>28,10%</b>	<b>0,00%</b>								<b>28,10%</b>	<b>0,00%</b>	<b>0,00%</b>																
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																																			
Freight transport services by road	CCM 6,6	47,22	8,55%																																
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6,5	9,59	1,73%																																
Product-as-a-service and other circular use- and result-oriented service models	CE 5,5	21,01	3,80%																																
<b>Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>77,82</b>	<b>14,08%</b>																																
<b>Total (A.1+A.2)</b>		<b>233,08</b>	<b>42,18%</b>																																
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																																			
<b>Turnover of Taxonomy-non-eligible activities</b>		<b>319,50</b>	<b>57,8%</b>																																
<b>TOTAL (A+B)</b>		<b>552,58</b>	<b>100,0%</b>																																

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
 N/EL – not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

• Climate Change Mitigation: CCM  
 • Climate Change Adaptation: CCA  
 • Water and Marine Resources: WTR  
 • Circular Economy: CE  
 • Pollution Prevention and Control: PPC  
 • Biodiversity and ecosystems: BIO



Operating expenses 2024				Substantial Contribution Criteria						DNSH criteria ('Does Not Significant Harm')									
Economic Activities	Code	Absolute OpEx	Proportion of OpEx	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity and ecosystems	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Taxonomy aligned proportion of total OpEx, year 2024	Category (enabling activity)	Category (transitional activity)
		Millions, EUR	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
Product-as-a-service and other circular use- and result-oriented service models	CE 5,5	34,70	19,95%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	-	Y	19,95%	-	-
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		34,70	19,95%													19,95%			
Of which enabling		0,00	0,00%														E		
Of which transitional		0,00	0,00%															T	
<b>OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>34,70</b>	<b>19,95%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>19,95%</b>	<b>0,00%</b>							<b>19,95%</b>	<b>0,00%</b>	<b>0,00%</b>	
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
Acquisition and ownership of buildings	CCM 7,7	7,51	4,31%																
Freight transport services by road	CCM 6,6	4,19	2,41%																
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6,5	1,60	0,92%																
Product-as-a-service and other circular use- and result-oriented service models	CE 5,5	4,70	2,70%																
<b>OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>18,00</b>	<b>10,34%</b>																
<b>Total (A.1+A.2)</b>		<b>52,70</b>	<b>30,29%</b>																
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
<b>OpEx of Taxonomy-non-eligible activities</b>		<b>121,28</b>	<b>69,71%</b>																
<b>Total (A+B)</b>		<b>173,98</b>	<b>100%</b>																

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
 N/EL – not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO



Capital expenditures 2024				Substantial Contribution Criteria						DNSH criteria ('Does Not Significant Harm')									
Economic Activities	Code	Absolute CapEx	Proportion of CapEx	Climate Change Mitigation	Climate Change Adaptatio	Water	Pollution	Circular Economy	Biodiversity and ecosystems	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Taxonomy aligned proportion of total CapEx, year 2024	Category (enabling activity)	Category (transitional activity)
		Millions, EUR	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. CapEx of environmentally sustainable activities (Taxonomy-aligned)</b>																			
Product-as-a-service and other circular use- and result-oriented service models	CE 5,5	2,79	1,35%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	-	Y	1,35%	-	-
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		2,79	1,35%													1,35%			
Of which enabling		0,00	0,00%														E		
Of which transitional		0,00	0,00%															T	
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>2,79</b>	<b>1,35%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>1,35%</b>	<b>0,00%</b>							<b>1,35%</b>	<b>0,00%</b>	<b>0,00%</b>	
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)</b>																			
Acquisition and ownership of buildings	CCM 7,7	16,21	7,84%																
Freight transport services by road	CCM 6,6	5,52	2,67%																
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6,5	3,37	1,63%																
Product-as-a-service and other circular use- and result-oriented service models	CCM 5,5	41,99	20,30%																
<b>CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>67,09</b>	<b>32,44%</b>																
<b>Total (A.1+A.2)</b>		<b>69,88</b>	<b>33,79%</b>																
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
<b>Capex of Taxonomy-non-eligible activities</b>		<b>136,93</b>	<b>66,21%</b>																
<b>Total (A+B)</b>		<b>206,81</b>	<b>100%</b>																

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
 N/EL – not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

• Climate Change Mitigation: CCM  
 • Climate Change Adaptation: CCA  
 • Water and Marine Resources: WTR  
 • Circular Economy: CE  
 • Pollution Prevention and Control: PPC  
 • Biodiversity and ecosystems: BIO



# 08 Social



# Own workforce

## Impact, risks and opportunities

Renta's current and future success hinges on our employees, who are crucial to our company's image and development within the dynamic rental industry. Every employee contributes to achieving our goals and vision. As the face of Renta, they interact directly with customers, suppliers and partners.

We directly influence our employees' well-being and engagement through our corporate culture, policies, practices and work environment. Operating across Northern Europe with a diverse workforce, employee well-being and engagement are essential for delivering on our customer promises and achieving our strategic targets.

We have a significant impact, both positive and negative, on our employees' working conditions and equal treatment. With over 2200 employees, we bear a substantial responsibility. Negative impacts can include workplace accidents and injuries, exposure to hazardous substances and heavy workloads. Given the nature of our work, proper training and competence are paramount for all employees. Furthermore, operating in a male-dominated industry makes equal treatment a high priority. By providing excellent working conditions, prioritising health and safety beyond legal requirements and fostering a diverse and inclusive workplace, we positively impact our employees' well-being, motivation and engagement.

## Policies related to our workforce

The Group's approach to our employees' working conditions, equal treatment and other work-related rights is governed by our Code of Conduct. The Code of Conduct forms the cornerstone of our commitment to making sure that everyone working for Renta does that in a safe, diverse and open environment. We strive for a company culture where everyone feels equally included. We believe that a diverse pool of employees and managers with different backgrounds, skills and experiences that reflect the society we live in creates a better working environment. As well as making us better suited to understand and fulfil the needs of our customers.

The Code of Conduct applies to all Renta employees and workers, including consultants, regardless of employment type, contract and position. Renta expects the Code of Conduct to be applied to and upheld by managers, board members, employees, workers, contracted workers, affiliates and other contractual partners associated with or representing Renta, and should be used alongside other Renta policies, procedures, guidance, work rules and contracts. The Code of Conduct outlines our approach towards our workforce, legal requirements and adherence to public commitments such as the UN Global Compact and the main underlying conventions.

### Among other things, our Code of Conduct describes:

#### OUR ZERO TOLERANCE TOWARDS HARASSMENT AND ABUSE

All human beings are equal and shall be treated with respect and dignity. No one shall be subject to degrading treatment, corporal and/or collective punishment, physical, sexual, psychological or verbal harassment or abuse.

#### OUR OCCUPATIONAL HEALTH AND SAFETY

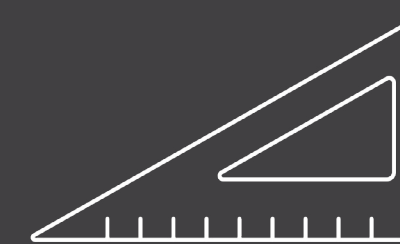
Our workplace shall be a safe place to work, and everyone has the right to work-life balance. As part of this, everyone is covered by our zero-tolerance policy towards alcohol and drugs at work.

#### DEVELOPMENT AND EQUAL OPPORTUNITY

Each employee shall be paid in a correct and fair manner in accordance with their individual performance and contribution to the company. All employees shall be offered appropriate vocational training to help them develop relevant skills to maintain and advance handling of machinery and progress their careers.

#### HOW WE REFRAIN FROM DISCRIMINATION AGAINST EMPLOYEES

No matter, gender, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation, age, or other grounds recognised under the ILO conventions or national law, we do not discriminate. We do not discriminate when recruiting, salary setting, skills development, promotion, dismissal, or in our daily interaction with each other. All employees have the right to equal pay for equal work. Recruitment, development efforts and promotion shall be based on competence.



#### THE RIGHT TO FORM UNIONS AND COLLECTIVE BARGAINING

Employees are free to associate and to bargain collectively, they shall be able to discuss and bargain with their work representative about all their workplace concerns, in good faith.

The Code of Conduct also describes our commitment to respect and adhere to all fundamental human rights and decent working conditions. The commitment covers human rights at large including forced labour, compulsory labour and child labour, but does not specifically address trafficking. We recognise that we can potentially cause, contribute or be linked to adverse impacts on human and labour rights in our own operations, through our products and services, customers and business relations and in our value chain.

Our segment in Norway is subject to the Norwegian Transparency Act, the reporting in accordance with the Transparency Act is available on Renta Norway's webpage: [renta.no/apenhet/](https://renta.no/apenhet/)

Any violations of the Code of Conduct may have consequences for employment. Every third year, all employees complete Code of Conduct training and take a test to confirm their understanding of its principles. This is also part of the onboarding for new employees.

In addition to our Code of Conduct, our segments have complementary policies related to their employees. Some segments are also certified against ISO 45001, which aims to ensure a safe working environment. In 2024, our operations in Finland, Sweden and our Pumps division were certified against ISO 45001. The other segments are working towards the same certification.



# "During the year, we conducted employee surveys across all our segments for the first time"

## Processes for engaging with our workforce

As a part of our on-going human rights due diligence (HRDD) process, we have conducted human rights impact assessments (HRIAs) during the last years. We initiated our HRDD process during 2022 to evaluate our governance in relation to human rights. We approach HRDD as a comprehensive risk management tool to evaluate our potential and actual adverse impacts on human rights in our own operations, supply chain and business relations.

### The objectives of our HRDD process is to:

- Assess Renta's actual and potential human and labour rights impacts in own operations and across the value chain
- Engage with rights- and stakeholders to incorporate their views
- Formulate recommendations to address, mitigate and/or remediate negative impacts
- Enhance positive impacts

The methodology used aligns with the UN Guiding Principles on Business and Human Rights (UNGPs) and is informed by the OECD Due Diligence Guidance for Responsible Business Conduct.

## Employee survey

To create the best workplace with opportunities for improvement, we need to have a dialogue with our employees and get their feedback. During the year, we conducted employee surveys across all our segments for the first time, using a set of questions common to the entire Group. The survey is an important tool for us to be able to form an understanding of our employees and their opinions across segment boundaries.

The surveys were carried out by the segments in different ways, often together with additional questions from the segments' ordinary surveys. The common questions from a group perspective covered different themes, such as: workplace rights and availability of workplace grievance mechanism, discrimination; health and safety; freedom of expression, assembly and association.

This first survey showed that our employees are familiar with our Code of Conduct, the employees agree at a relatively high score that Renta treats all employees equally regardless of gender. Our employees in general have a good understanding of our health and safety policies and their own responsibilities within the workplace. The survey also revealed some areas for improvement which we will work with during next year, such as more training in the content of our Code of Conduct; better feedback on reported incidents and the need for more regular dialogues around health and safety-related matters in the workplace.





## Trade unions and industry organisations

In addition to the dialogues that we have had at Group level with stakeholder groups such as trade unions and industry organisations to gain insight into the context in some of our operating countries, several segments also have dialogues with local trade unions in the country as part of their collective agreements. Topics that were discussed during the year include social risks, working conditions, organisational changes, career development and diversity and inclusion initiatives.

## Coverage of collective bargaining agreements

The proportion of employees covered by such agreements varies considerably from segment to segment depending on how the country and industry generally works with collective bargaining agreements.

We do not have a global target or baseline for the Group, but we do track collective bargaining in our workforce in order to stay up to date and aware of any developments.

## Processes to remediate negative impacts and channels for our own workforce to raise concerns

Employees at Renta can at any time raise concerns with their direct manager, HR, staff representative, occupational health and safety representative, or use our anonymous whistleblower mechanism. It is generally encouraged and sought so that any potential discrepancies can be handled by the manager, the manager's manager, or through the help of HR according to our escalation routine.

To enhance our risk and impact monitoring and drive continuous improvement, we regularly evaluate our due diligence process. Following a recent risk assessment, we strengthened our human rights governance with expert consultancy support. We will continue engaging with rights holders and stakeholders to inform and refine our HRDD process, deepening our understanding of potential negative impacts and appropriate mitigation actions. Renta is committed to annual HRIAs and ongoing due diligence in specific business areas and relationships as risks arise. If Renta identifies that it has caused or contributed to a negative impact, we will provide or cooperate in providing appropriate remediation through dialogue with affected rights holders. We expect our business partners and suppliers to adopt and implement similar policies.

### Whistleblower channel

Our whistleblower channel is available to all employees and non-employees within Renta (as well as external stakeholders) to report breaches against our Code of Conduct. The reports through our whistleblower channel are first managed by an independent third party who distributes the incidents to relevant functions, with our Head of Sustainability responsible for following up on the management of the cases. Events reported via the whistleblower channel are reported to the Group CEO and CFO who inform the audit committee.

Employees can choose to be anonymous but are encouraged to identify themselves, though with the reassurance that their identity will remain confidential. Whistleblowers are protected against reprisals under the Whistleblower Act. Information about our whistleblowing channel is part of our mandatory Code of Conduct training. Feedback is provided via the channel to affected parties.



**Our Code of Conduct specifies how we expect all employees to be aware of and report any concerns about non-compliant conduct, or actual or suspected lack of respect for human and labour rights in our own business, among partners or in the supply chain.**

## Metrics

### Coverage of collective bargaining agreements, %

	2024	2023
Denmark	100	52
Estonia	0	0
Finland <sup>9</sup>	53	31
Latvia	0	0
Lithuania	0	0
Norway	0	0
Poland <sup>9</sup>	0	0
Sweden	100	99

<sup>9</sup> Includes both our Rental-service organisation and Renta Pumps organisation

### Employees per age group, %


	2024	2023
Under 30 years	16	18
30-50 years	58	57
Above 50 years	26	25

### Characteristics of employees

Geographic distribution	Average number of employees
<b>Denmark</b>	<b>214</b>
Female	25
Male	188
<b>Finland</b>	<b>418</b>
Female	25
Male	393
<b>Norway</b>	<b>623</b>
Female	35
Male	588
<b>Sweden</b>	<b>755</b>
Female	92
Male	663
<b>CEE<sup>10</sup></b>	<b>263</b>
Female	43
Male	219

<sup>10</sup> Includes our operations in Estonia, Latvia, Lithuania and Poland





Fostering an organisational culture characterised by equality and diversity is fundamental to our continued success.



## Gender diversity and inclusion

Fostering an organisational culture characterised by equality and diversity is fundamental to our continued success. Our overarching objective is to cultivate, attract, embrace, retain and develop a diverse and talented workforce. In our pursuit of an inclusive workplace where every individual is treated with respect and dignity, we leave no one behind. Research consistently demonstrates that achieving an even gender distribution in the workplace contributes to development and success. In our efforts towards a differentiated workplace, we also focus on promoting a workplace that welcomes all individuals regardless of background, sexual orientation, or ethnicity. While we acknowledge areas where improvements are needed, we remain steadfast in our commitment to continuous improvement, integrating diversity and inclusion initiatives throughout our organisation.

It is a challenge to increase gender diversity in a male-dominated industry. Therefore, to elevate the importance of gender diversity, we have established new targets for gender representation across four key categories: employees, managers, the Management Team and the Board. On Group level, we have a target to reach a more equal gender distribution between females and males by the end of 2026.

## Development of employees

During the year, many employees joined us, partly through mergers and acquisitions, and partly through new recruitment across our organisation. We are delighted to welcome new talents to Renta. In average, we are now over 2270 employees, an increase of approximately 9% from the previous year. In the pursuit of being an attractive employer, we prioritise the continuous development of our staff through a combination of both internal and external training. The comprehensive training programs encompass a wide range of topics, including data security, anti-corruption, leadership development and specialised skills such as truck driving for specific roles. In 2024, the average training hours per employee totalled in 11,2 hours.

We are committed to employee development and career growth within Renta. Currently, our segments conduct performance and career development reviews with varying frequency. In some markets, these reviews are mandated by collective agreements, while in others they are voluntary. These reviews are closely linked to identifying and providing relevant training and educational opportunities for employees.

## Health and safety

We are committed to maintaining a safe and healthy work environment, both physically and mentally. To maintain a safe workplace, every individual must take ownership of identifying and mitigating risks within their work environment. Our Code of Conduct fosters our attitude and approach towards occupational health and safety. At the segment level, the management of health and safety initiatives is managed by each local HSEQ Manager. This role oversees segment-specific activities, ensures compliance with local regulations, and monitors/reports on workplace accidents, incidents and illnesses. Due to the nature of our work, which involves heavy machinery and operational risks, accidents like falls, cuts

and crush injuries can occur despite preventative measures. We are committed to investigating the causes of all incidents and implementing corrective actions to achieve our goal of zero accidents.

During the year, a fatal accident occurred in Finland involving one sub-contracted worker. While moving a weather protection structure, a worktop became detached and slid down, resulting in the subcontractor falling. Despite immediate hospitalisation, the individual tragically passed away. Renta, in conjunction with authorities, conducted a thorough investigation to prevent future occurrences. The investigation concluded that safety regulations were not fully followed by the affected employee of the subcontractor, as double harness hooks were not fastened at the time of the accident. As a result, we have revised our safety instructions for scaffolding and weather protection installations, enhanced our worksite supervision policy guidelines and provided additional mandatory training for our workers and subcontractors in six languages. This tragic loss is deeply felt throughout our organisation. We are committed to learning from this event, improving our practices, and doing everything possible to prevent such an accident from ever happening again.

## Targets

To enhance our commitment to health and safety in the Group, we have set common goals that apply to all segments. The segments also have individual goals regarding health and safety. To drive the overall work on the working environment forward, we have a target of certifying all our segments and its depots in accordance with the ISO 45001 standard on occupational health and safety. This will help our systematic work for a safe workplace.

	2026	Status 2024
Health and management system certification for our depots, ISO 45001	> 90% of our depots	59%

## Targets for gender diversity

Key category	Unit	Target	2024	2023
Share of female Board members	%	50,0	33,3	50,0
Share of females in the Management team	%	10,0	0	0
Share of female managers	%	15,0	11,0	7,8
Share of female employees	%	20,0	10,0	9,0

## Metrics

	Unit	2024	2023
<b>Employees that participated in regular performance and career development reviews</b>			
Female	%	65,0	-
Male	%	60,5	-
<b>Average training hours</b>			
Female	Number	9,0	3,0
Male	Number	11,5	14,0
<b>Workforce covered by health and management system<sup>11</sup></b>			
	%	<b>98,0</b>	<b>88,5</b>
<b>Fatalities as a result of work-related injuries and work-related ill health</b>			
	Number	<b>1</b>	<b>0</b>
Own employees		0	0
Non-employees		1	0
<b>Recordable work-related accidents<sup>12</sup></b>			
	Number	<b>171</b>	<b>166</b>
<b>Lost time injuries</b>			
	Number	<b>50</b>	<b>15</b>
<b>LTIFR<sup>13</sup></b>			
	Rate	<b>11,6</b>	<b>4,7</b>

<sup>11</sup> Based on legal requirements and/or recognised standards.

<sup>12</sup> Includes all types of accidents: first aid, medical treated and lost time injuries.

<sup>13</sup> Lost Time Injury Frequency Rate. The number of lost time injuries occurring in the workplace per 1 million hours worked.



# 09 Governance



# Business conduct

## Policies and actions related to business conduct

Renta is committed to uphold universal human rights and fair labour practices both within our organisation and in our collaborations with business partners and suppliers. We actively contribute to combating climate change, minimising biodiversity loss and negative environmental impact and maintaining high ethical business standards while combating corruption.

Our Code of Conduct and Anti-Corruption Policy are foundational documents that reflect these commitments, including our respect for individuals, human rights and ethical employment practices. The Code of Conduct applies to all Renta employees and workers, including consultants, regardless of employment type, contract, or position. We expect managers, board members, employees, workers, contracted workers, affiliates and other associated or representative contractual partners to adhere to the Code of Conduct, using it in conjunction with other Renta policies, procedures, guidance, work rules and contracts.

Our Code of Conduct, way of working and Business Code of Conduct are created based on our values. Renta's Codes of Conduct are developed and approved by the Management Team and the Board. Employees receive training on the Code of Conduct upon hiring and through ongoing programs. Each business segment is responsible for promoting Renta's corporate culture within its operations. Suppliers acknowledge the Code of Conduct as a prerequisite for doing business with Renta, and customers agree to it through acceptance of our general rental terms and conditions.

The CEO is responsible for all our business conduct policies, which are approved by the Board. Our Codes of Conduct and Anti-Corruption Policy can be found on our website for external users. They are available on the Group shared site and the segment intranet for internal use.

## Identification, reporting and investigation of concerns

Within our business, certain roles are more susceptible to corruption and bribery risks. At the segment level, purchasing and sales personnel are most at risk, while at the Group level, the Fleet Director faces the highest risk. All at-risk employees (100%) are required to complete Renta's Code of Conduct and Anti-Corruption Policy training.

We have established procedures for handling and investigating potential incidents. Beyond the third-party managed whistleblowing channel, we have an escalation procedure for other business conduct incidents. Whistleblower reports are provided quarterly to the CEO, CFO and Audit Committee. Internal Audit, according to the annual plan approved by the Audit Committee, conducts regular internal audits and performs extraordinary audits as needed. Internal Audit reports findings directly to the Audit Committee, which determines any necessary actions and keeps the Board informed. Internal Audit is also responsible for fraud detection and investigation, reporting directly to the Audit Committee.

To detect breaches of law, our Code of Conduct, or Anti-Corruption Policy, all employees must read, understand and comply with these policies and any related training. Suppliers and customers are also expected to adhere to these policies. All employees and partners share responsibility for preventing, detecting and reporting bribery and corruption.

Employees or partners who suspect or have reason to believe that bribery or corruption has occurred or may occur, in violation of our policies must notify a senior manager and/or report their concerns through Renta's whistleblowing channel.

## Protection of whistleblowers

Renta shall fully support anyone who raises concerns as a whistleblower and in good faith, even if an investigation finds that the person was mistaken. We shall ensure that no one suffers any retaliation or other detrimental treatment for reporting misconduct. Detrimental treatment refers to dismissal, disciplinary action, threats, or unfavourable treatment in relation to the concern the individual raised. In our whistleblower channel, there is the option to be completely anonymous and all incoming cases are screened by a third party to ensure that the right person receives notification for actions. All employees receive training on the whistleblower channel, including its anonymity protections. Information about the channel is available in local languages on both the intranet and our external website.

## Information and education

To ensure employee compliance with our workplace and business conduct expectations, and reinforce our commitment to ethical practices, we provide mandatory training. All new employees complete training on the Code of Conduct and Anti-Bribery and Corruption policies, with refresher courses required every three years. Training is offered at two levels, one for employees and one for managers, to address specific risk areas. While the Group provides the training materials, segments implement them using various methods, including online systems and in-person sessions. Employees are encouraged to thoroughly review the Code of Conduct and Anti-Corruption Policy during training, which concludes with an exam. This training is mandatory for all Renta employees, including management.

### TOPICS COVERED IN THE MANDATORY TRAINING IN OUR CODE OF CONDUCT AND ANTI-CORRUPTION POLICY

Workplace Conduct, Business Ethics, Environmental protection, Nepotism and Conflicts of Interest, Data Privacy, Kickbacks, Inclusive Workplace, Diversity, Harassment and Discrimination, Gifts and Hospitality, Child labour and forced labour, Protecting Personal Data, Protecting Confidential Information, Anti-Trust/Competition, Political and charitable contributions

## Metrics

### Governance indicators

Compliance	2024	2023
Numbers of reports through the whistleblower channel	8	1

None of the incidents reported via the whistleblower channel were confirmed breaches against our Code of Conduct or other misconduct. These incidents were nevertheless handled in accordance with our established processes and relevant information was shared anonymously through the system to the whistleblower.

During 2024, we recorded zero (0) incidents of breaches against the current Code of Conduct or other business ethical guidelines. Consequently, we had zero (0) convictions for violation of anti-corruption and anti-bribery laws hence, the fines were zero (0).



## Corporations covered by this sustainability report

Renta Group consists of:

Renta Yhtiöt Oy	Renta Sweden AB
Renta Oy	Renta Denmark ApS
Renta Telineet Oy	Renta A/S
Renta Pumps Oy	Jelle-Bo ApS
Renta AS	Renta Poland Sp z. o.o.
Renta Norway AS	Renta Sp z. o.o.
Norsk Bio AS	Renta Scaffolding Sp z. o.o.
Mortens Kranservice AS	Renta Pumps Sp z. o.o
Renta Stillas AS	SIA Renta Pumps Group
Renta Infra AS	SIA Renta Pumps
Tunnel Support Sverige AB	Renta Pumps UAB
Mylift Event Sweden AB	Renta Pumps OU
Renta AB	

This sustainability report represents Renta Group Oy (organisational ID number 2732388-9) for the financial year of 2024 (2024.01.01 – 2024.12.31) and includes the entire Group. The report has been created as a separate document in addition to the Management Report. The data in this report has been extracted from Renta’s internal centralised analytics system and from our respective segments and subsequently consolidated in the external reporting system platform provided by Position Green. The greenhouse gas emissions data for Scope 1, 2 and 3, has been calculated in accordance with the GHG Protocol, using emission factors from DEFRA (2024), AIB (2024), Energiföretagen (2022), Exiobase 3.9 (2019), Hotel Footprinting Tool (2024), Finnish Energy (2020) and IEA (2024). The data for 2024 was collected during January and February 2025. Overall, our approach to data collection and sustainability reporting has been inspired by the ESRS.

*This report is not externally assured.*