



ROSSEN
RECYCLING COMPANY

ESG Report

2023/24

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Foreword

At Rossen Recycling Company, we contribute to the circular economy by receiving, sorting, and processing waste materials, helping to keep valuable resources in circulation instead of relying on newly extracted ones. Our role is to make sure this potential is realized.

The purpose of this ESG report is to provide a clear overview of our efforts and areas of responsibility within environmental, social, and governance matters. While this is our first report of its kind, our work with environmental challenges and resource management has been a focus since the company was founded in 2012.

Rather than marking the beginning of our sustainability journey, this report reflects a more structured and transparent approach. It is intended to strengthen both our internal awareness and our external communication regarding the opportunities and responsibilities we face within ESG.

“ We are experts in handling and sorting metals, catalytic converters, and electronic waste. All materials are cleaned and prepared for direct delivery to smelters.

Our expertise, experience, and close relationships with major metal refineries ensure that our metal prices are always up to date and competitive.

Jesper Koudal Rossen, CEO



General information



B1

Basis for preparation

This ESG report has been prepared on an individual basis and is based on both the basic and comprehensive modules of the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), issued by EFRAG in December 2024.

The report covers our financial year from October 1, 2023, to September 30, 2024 (hereafter referred to as 2023/24). All data presented in this report refers to this period, unless otherwise stated. Revenue figures have been omitted due to confidentiality considerations.

Company structure:
Public Limited Company (A/S)

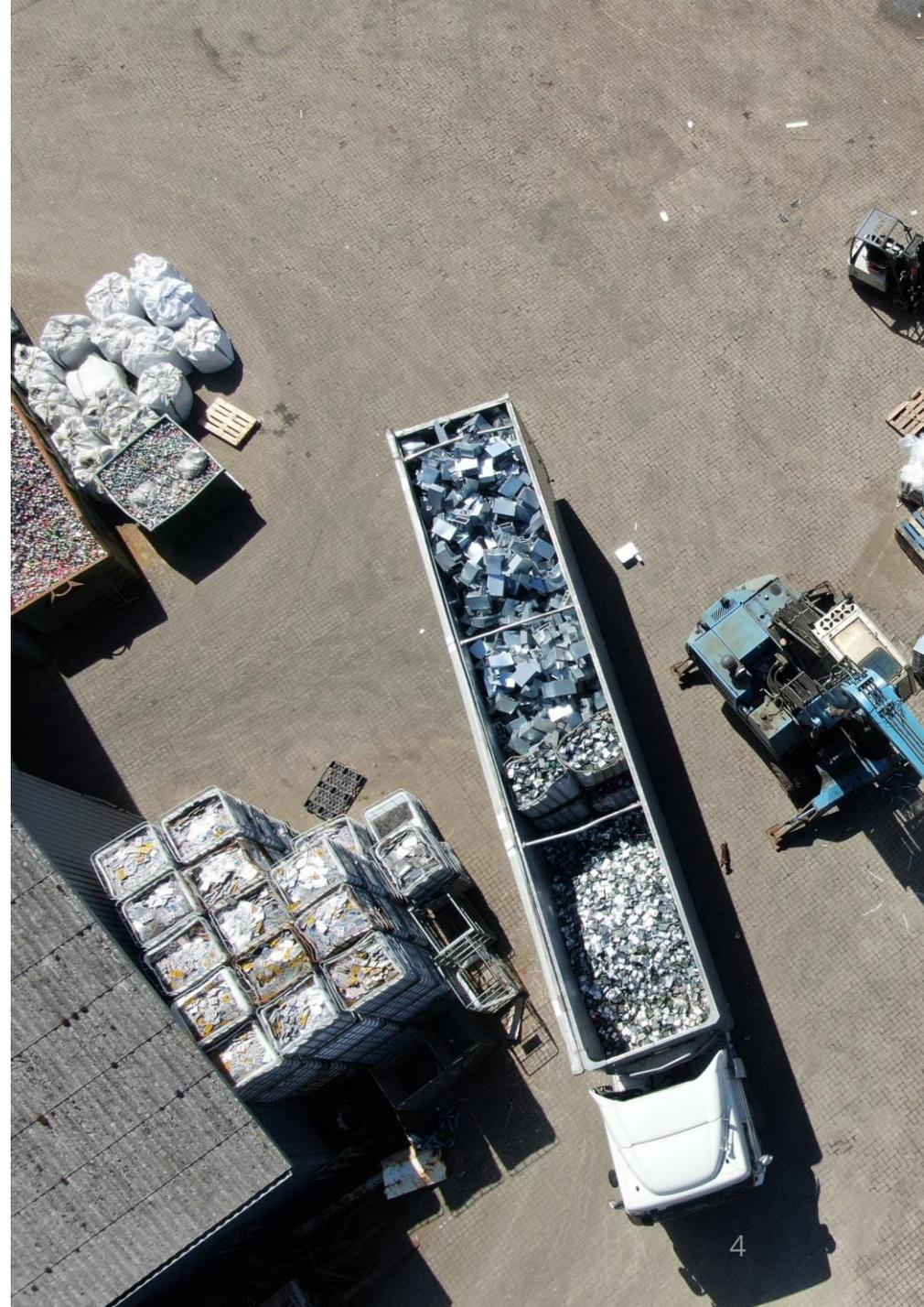
NACE sector codes:
382100 – Recovery of materials &
431200 – Site preparation

Balance sheet total (in EUR)
2023/2024:
8,720,050

Number of employees (full-time equivalents) as of 30/09/2024:
5.6

Office and facilities:
Frejasvej 5, 8722 Hedensted,
Denmark
(Lat 55.75946249243251,
Long 9.6837828642945).

Certifications:
ISO 14001





ESG key figures

	2023/2024	Unit
Environment		
Energy use – Natural gas	1,614	m ³
Energy use - Propane gas	297	kg
Energy use – Electricity (for facility and trucks)	40,698	kWh
Energy use – Diesel	37,602	l
Scope 1 emissions	122.33	t CO ₂ e
Scope 2 emissions (location-based)	4.02	t CO ₂ e
Scope 2 emissions (market-based)	18.82	t CO ₂ e
Scope 3 emissions	60,006.97	t CO ₂ e
CO ₂ e-intensity	4.05	t CO ₂ e/KEUR
Water withdrawal	10	m ³
Amount of materials/scrap sorted	13,637	t
Social		
Number of employees (full-time equivalents)	5.6	number
Work accidents with absence	0	number
Gender diversity ratio in the governance body	0.5	ratio
Governance		
Cases of corruption or bribery	0	number

C1

Business model & sustainability-related initiatives

Who we are

At Rossen Recycling Company, we specialize in the recovery of ferrous and non-ferrous metals, catalytic converters, and electronic waste. Our goal is to ensure the shortest possible path from customer to smelter, which is why our prices are among the most competitive.

Through efficient logistics, in-house operation of key processes, and strong partnerships, we contribute to keeping resources within the circular economy. Our growth and development have been recognized with the Børsen Gazelle Award in both 2022 and 2023.

We provide scrap collection services and can deliver containers to customer locations as needed. We are aware of our role in the circular value chain and actively work to ensure responsible and efficient resource recovery. This includes correct and environmentally sound handling to minimize pollution, emissions, and waste of both materials and chemicals.

We serve both B2B and B2C customers. Our B2B customers range from companies in the automotive and demolition sectors to metal workers and blacksmiths.

The materials and products we process are sold to carefully selected off-takers in Denmark and across Europe, primarily within the metal, raw materials, and recycling industries.

We are certified according to ISO 14001 for our environmental management system, which supports our systematic approach to sustainability and continuous improvement.



We handle a wide range of material types and products including:

- Paper/Cardboard
- Plastic
- Metals: such as copper, brass, aluminum, stainless steel, iron, steel, zinc, lead, platinum, palladium, hard metal (tungsten), tin
- Catalytic converters
- Accumulators
- Cables
- Electronic scrap
- Electric motors
- Cars – including tires, rims, and the environmentally safe handling of fluids and components from the cars

ESG strategy

At Rossen Recycling Company, we strive to be a responsible actor that integrates environmental, social, and governance considerations into our daily operations. As a company operating in environmental treatment and resource regeneration, we see ESG as a natural extension of our core business.

We have therefore developed our first ESG strategy, which sets out concrete objectives across all three ESG dimensions. This strategy provides a structured framework for turning our ambitions into action. It is built on defined targets and a systematic approach to improvement, with a baseline set for the financial year 2023/24. The strategy is integrated into our annual ESG reporting and will be reviewed and updated continuously as we track progress and adjust priorities.



ENVIRONMENT

- 50% reduction in scope 1 emissions by 2030
- 100% reduction in scope 2 emissions by 2030
- 40% reduction in scope 3 emissions by 2050*
- Develop a strategy by 2027 to increase reuse and refurbishment of resources received and processed
- Initiate at least one lifecycle assessment of our process by 2026

**Emission reduction targets are based on an expected annual growth of 2%.*



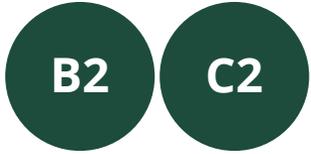
SOCIAL

- All employees to complete annual training in safety and safe material handling, with 100% documented participation from 2025 onward
- Ongoing target of zero workplace accidents per year, with follow-up registration and incident analysis
- A staff handbook to be developed, approved, and implemented for all employees by 2026



GOVERNANCE

- A Code of Conduct to be developed and implemented by 2027, communicated to all employees
- A procurement strategy integrating ESG criteria to be implemented by 2027 and actively used in supplier selection



Practices, policies and future initiatives for transitioning towards a more sustainable economy

At Rossen Recycling Company, sustainability is a natural extension of our core business and an integral part of how we operate and plan for the future. Our approach is anchored in practical action and a clear ambition to contribute positively to the environment, society, and responsible governance. The company's CEO holds overall responsibility for monitoring the implementation of environmental policies and objectives.

Category	Current practices and actions	Existing policies	Future initiatives and goals
Environmental 	<ul style="list-style-type: none"> • ISO 14001-certified environmental management since 2021 • Responsible handling of end-of-life vehicles • Sorting and preparation of scrap for recycling • Pollution prevention procedures during operations 	<ul style="list-style-type: none"> • Publicly available Environmental Policy • Guidelines for external contractors • Annual environmental objectives under ISO 14001 	<ul style="list-style-type: none"> • Integrate life cycle assessments (LCA) • Increase resource reuse and recovery • Improve energy efficiency and ESG data tracking
Social 	<ul style="list-style-type: none"> • Focus on employee safety and well-being • No recorded workplace accidents in 2023/24 • Informal gatherings and social cohesion 	<ul style="list-style-type: none"> • Internal grievance mechanism • Health & Safety procedures (e.g., contingency plans) 	<ul style="list-style-type: none"> • Annual training in safety, environment, and responsible resource use • Strengthen inclusion and employee development
Governance 	<ul style="list-style-type: none"> • Transparent management structure • CEO oversees ESG and HSE responsibilities 	<ul style="list-style-type: none"> • Data security procedures in e-waste handling 	<ul style="list-style-type: none"> • Commitment to develop a Code of Conduct by 2027



Environment

B3

Energy and greenhouse gas emissions

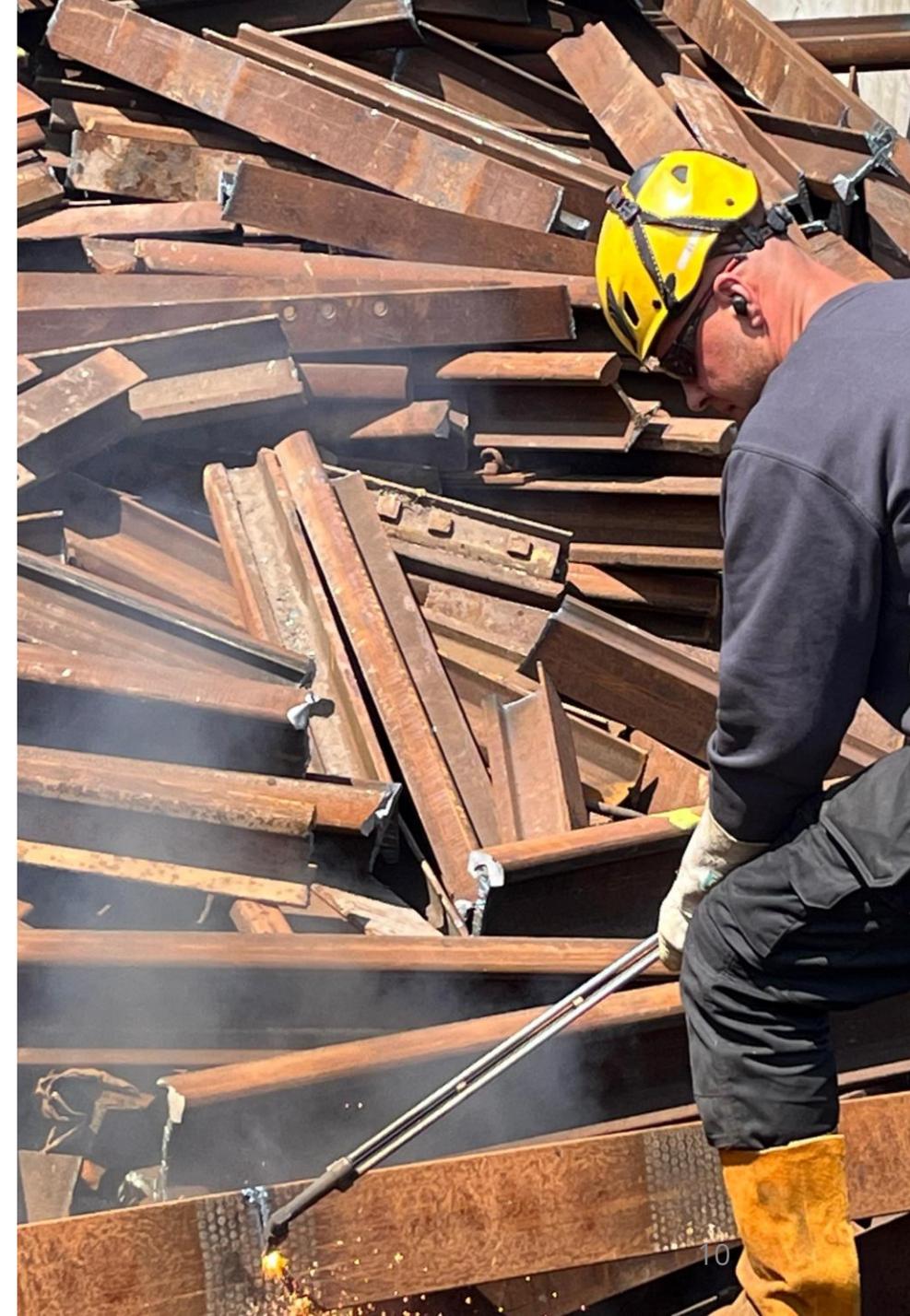
We are aware that our operations require substantial energy and contribute significantly to greenhouse gas (GHG) emissions. We therefore place a strong emphasis on mapping and optimizing our energy use, with the goal of reducing our environmental footprint.

Our energy consumption is a result of the following sources:

- **Heating:** Our office facilities are heated with natural gas, which serves as the main heating source in the main building. An electric heat pump is used to heat an adjacent annex.
- **Electricity:** Electricity is used to power office equipment, operate the heat pump, and charge electric forklifts.
- **Production processes:** We use propane gas during our production processes and operate several stationary machines as well as four forklifts – two of which run on diesel and two that are electrically powered.

Both electricity and natural gas are supplied via the public utility grid. In recent years, we have gradually transitioned parts of our machinery and invested in electric-powered forklifts.

On the following pages, we provide information about our energy consumption as well as GHG emissions across Scope 1, Scope 2, and selected Scope 3 categories.





Energy consumption for the financial year 2023/24

	Renewable energy consumption	Non-renewable energy consumption	Total energy use
Electricity - Heating and office operations	16,598.34 kWh	3,399.66 kWh	19,998 kWh
Electricity - Electric forklifts	17,181 kWh	3,519 kWh	20,700 kWh
Natural gas	0 m ³	1,614 m ³	1,614 m ³
Diesel	0 l	37,602 l	37,602 l
Propane gas	0 kg	297 kg	297 kg

To accommodate increasing electricity consumption from electric forklifts and general operations, we installed a solar panel system with a capacity of 50 kWh in the autumn of 2024. The system is expected to cover a portion of our electricity demand in future reporting periods.

Looking ahead, we plan to establish a battery-based energy storage system to increase our level of self-sufficiency with renewable energy. This system is currently under development.

CO₂e emissions

We have prepared our first carbon footprint inventory based on the principles of the GHG Protocol Corporate Standard (2004). The inventory includes Scope 1, Scope 2, and selected Scope 3 categories and aims to provide an overview of our climate impact.

Our most significant climate impact stems from Scope 3 emissions, primarily related to transportation and procurement, where the purchased scrap accounts for over 99% of our total emissions.

Scope 1 & 2

Our Scope 1 emissions cover natural gas (used for heating), propane gas (used during operations), and diesel (used in machinery).

Electricity used at our facility, as well as for our electric trucks make up our Scope 2 emissions.

Scope 3

We have selected the Scope 3 categories that are relevant to our business and for which data availability enables valid calculations. The included categories are:

- **Category 1 – Purchased goods and services:** Includes scrap, marketing, tools, maintenance, and office supplies.
- **Category 4 – Upstream transportation and distribution:** Covers transportation of materials to our facilities, either by customers or third-party carriers.

- **Category 9 – Downstream transportation and distribution:** Covers transportation of sorted materials for recycling at external off-takers in Europe.

We acknowledge that two more categories, namely Category 2 – Capital goods (e.g., forklifts and solar panels) and Category 12 – End-of-life treatment of sold products (e.g., subsequent recycling), are also relevant for our business. These categories, however, have been excluded due to lack of sufficient data, but we expected them to be included in future carbon accounting efforts as data quality improves.

Scope 1	122.33 t CO₂e	Total CO₂e-emissions (with location-based Scope 2)	60,133.31 t CO₂e
Scope 2 (location-based)	4.02 t CO₂e		
Scope 2 (market-based)	18.82 t CO₂e	CO ₂ e-intensity (total t CO ₂ e per net revenue in thousand EUR)	4.05 t CO₂e/kEUR
Scope 3	60,006.97 t CO₂e		



Accounting policies

The carbon footprint assessment is based on the following methodology and assumptions:

Scope 1 - Natural gas, propane, diesel, and general transport

As the emission factors in 2023 and 2024 showed minimal variations, we used the 2024 emission factors to calculate emissions for our financial year 2023/24.

Scope 2 - Electricity consumption

is distributed with 25% allocated to 2023 and 75% to 2024. Year-specific emission factors are applied.

We are based in Hedensted Municipality, where the 2024 electricity mix consisted of approximately 83% renewable and 17% non-renewable energy sources.

Scope 3 - Category 1 (Purchases)

Expenditures are allocated based on invoice date and matched with product-relevant emission factors.

Purchased scrap is grouped into two categories: steel/iron (incl. cars, diverse, and other materials) and batteries. Steel/iron is assumed to be virgin material, whereas batteries are assumed to be Li-batteries. These assumptions were made based on available emission factors.

Purchase of oxygen is excluded from the analysis.

98.8% of our purchases are included in this category.

Scope 3 - Transportation (Categories 4 and 9)

All upstream and downstream transport is assumed to be carried out by diesel-powered vehicles (trucks or vans).



GHG reduction targets and climate transition

The completion of our first carbon emission inventory has provided a solid data foundation for setting and pursuing targeted reductions in our CO₂e emissions. Based on this inventory, we have established specific reduction targets for all three emission scopes.

These targets are fully embedded in our overarching ESG strategy and are anchored to

the carbon footprint for the 2023/2024 financial year, which serves as our baseline. They form a strategic framework for our ongoing climate transition and will be tracked and evaluated as part of our annual ESG reporting cycle.

To deepen our understanding of the company's total climate impact, we have also set a goal to initiate a life cycle assessment

(LCA) of one or more operational processes by 2026. This initiative will enhance our analytical foundation and help identify concrete opportunities for optimization and emissions reduction.

	Reduction target	CO ₂ e Emissions in Baseline Year (2023/24)	Key measures to achieve the targets
Scope 1	50% reduction by 2030	122.33 t CO ₂ e	This target is to be achieved through a gradual reduction in diesel consumption, among other things by increasingly using alternative fuels such as e-fuels, hydrogen, and electricity. The possibilities for transitioning will also depend on the overall development within fuel technologies and the availability of suitable solutions in the market.
Scope 2	100% reduction by 2030	4.02 t CO ₂ e	This target is to be achieved by increasing the share of electricity from renewable energy sources, including electricity generated from our own solar panels.
Scope 3	40% reduction by 2050	60,006.97 t CO ₂ e	This target is to be achieved by focusing on the procurement of resources and the general transportation of resources.

C4

Climate risks

We have identified both physical climate risks and transition risks that may potentially impact our business. We outline the most significant climate-related risks, including their exposure, time horizon, and the planned adaptation measures we intend to implement.

Rainwater management (physical risk)

Increased rainfall and more intense precipitation raise the need for efficient drainage of surface water at our facility. We currently use a rainwater basin that collects and temporarily stores treated surface water. However, there is a future risk of overflow.

Time Horizon: 1-5 years

Adaptation: No structural climate adaptation measures have yet been implemented, but we continuously monitor the basin's capacity and condition.

Exposure and vulnerability with respect to the company:

<p>Assets: Low vulnerability – machines and buildings are robust</p>	<p>Activities: Medium vulnerability – dependent on facility operation</p>	<p>Value chain: Low exposure – potential for logistical delays</p>
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Increased requirements for CO₂ reporting and emissions (transitional risk)

Increasing focus on climate issues has led to rising demands for documentation of corporate CO₂ emissions. Customers increasingly request climate-related data, and mandatory reporting requirements may be introduced in the future.

Time Horizon: 1-5 years

Adaptation: We have prepared a carbon footprint report and established reduction targets for Scope 1, 2, and 3.

Exposure and vulnerability with respect to the company:

<p>Assets: Low impact</p>	<p>Activities: High vulnerability – increased need for data and resources</p>	<p>Value chain: Medium vulnerability – need for data and collaboration with suppliers and customers</p>
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Replacement of machinery and process modifications (transitional risk)

To reduce the company's total climate footprint, it will eventually be necessary to invest in new machinery and adapt production processes. This may result in increased capital and operating costs.

Time Horizon: 5-7 years

Adaptation: We have set clear reduction targets in our ESG strategy and have already invested in electric trucks and solar panels.

Exposure and vulnerability with respect to the company:

<p>Assets: Medium vulnerability – requires equipment upgrades and investments</p>	<p>Activities: Medium vulnerability – need for process optimization</p>	<p>Value chain: Medium to high vulnerability – potentially stricter requirements for suppliers and partners</p>
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B4

Pollution of air, water, and soil

We are not subject to mandatory reporting requirements regarding emissions to air, water, or soil, in accordance with section B4 of the VSME-standard. Nevertheless, we are fully aware of the environmental risks associated with our core activities, particularly in the handling of scrap metals, end-of-life vehicles, and batteries.

Based on this understanding, we have identified key potential environmental risks and implemented a range of preventive measures aimed at minimizing negative environmental impacts.

Identified environmental risks **Preventive measures**

Leakage of oil and chemicals from scrap materials	Sealed surfaces in operational areas to enable controlled handling of potential spills, with a focus on regular maintenance
Oil spills from machinery during operation	Regular inspection and maintenance of equipment to prevent leaks
Improper handling of hazardous waste, particularly batteries	Sheltering of sensitive materials (e.g., accumulators) and inspection upon receipt
To a lesser extent: microplastic leakage from tires and plastic components	Awareness of sources; risk included in annual assessment and monitored as needed
General environmental exposure from operations	Annual environmental risk assessment and follow-up on defined environmental objectives

B5

Biodiversity

At Rossen Recycling Company, we are not located in or near areas designated as Natura 2000 sites, Key Biodiversity Areas, or Ramsar sites.

We have a small area of 0.04 ha at one of our locations, which borders a protected nature area according to local environmental databases. The total land area we own, lease, or manage amounts to 1.677 ha.

We will continue to monitor any changes or potential impacts on nearby natural areas and implement additional measures if there are changes in our geographical locations, operational activities, or if monitoring indicates an increased risk to local biodiversity.

Land-use	Area
Near biodiversity sensitive area	0,04 ha
Total land area	1,677 ha



B6

Water

At Rossen Recycling Company, our water consumption is limited and primarily associated with administrative activities, such as kitchen and sanitary facilities. A smaller portion is used in operations, for example in high-pressure cleaning and similar tasks.

Our facilities are not located in a water-stressed area.

Water withdrawal	2023/24
Total for all locations	104 m ³
From locations in areas with water scarcity (high water stress)	0 m ³



B7

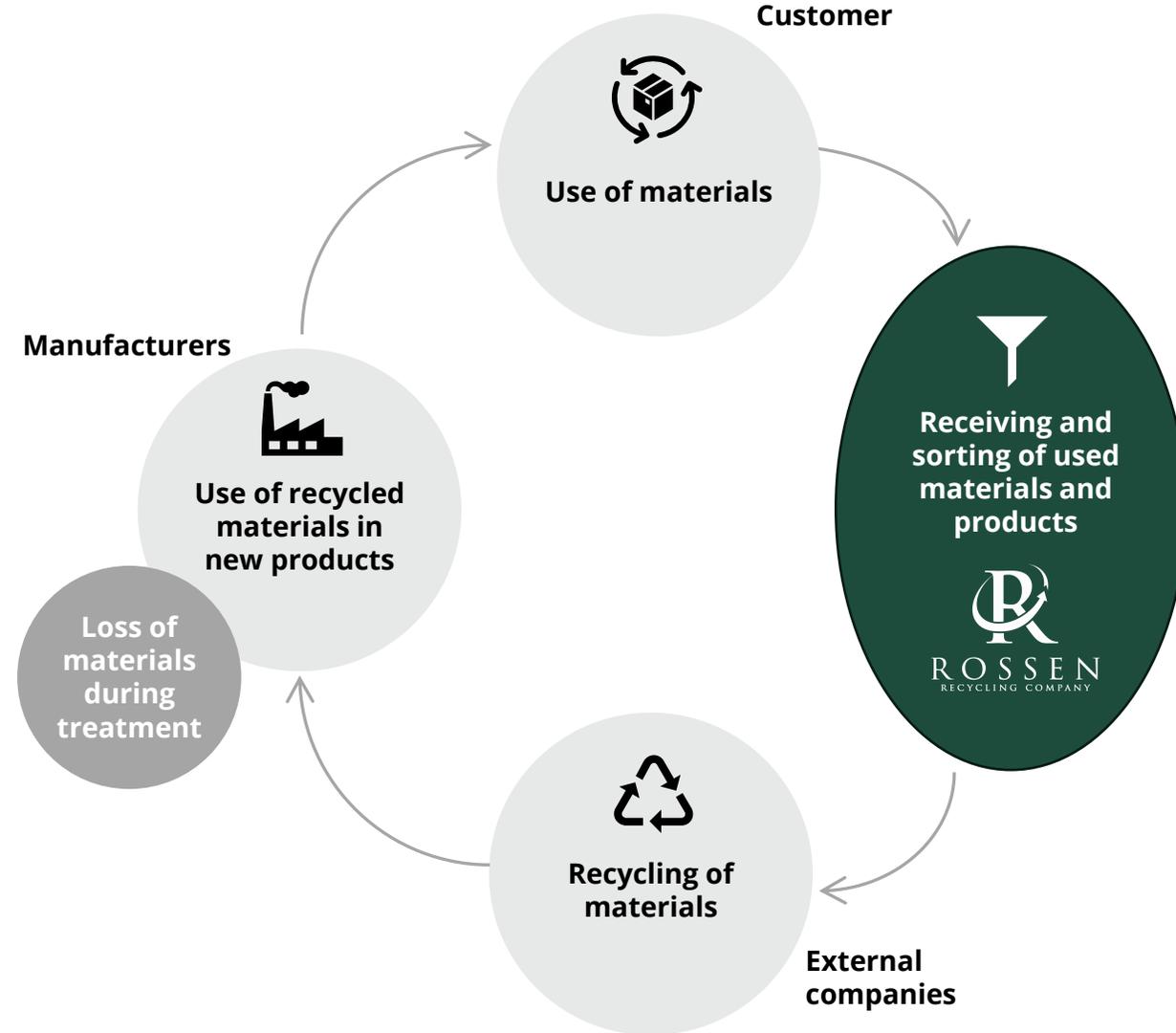
Resource use, circular economy & waste management

Our role as an enabler in the circular economy

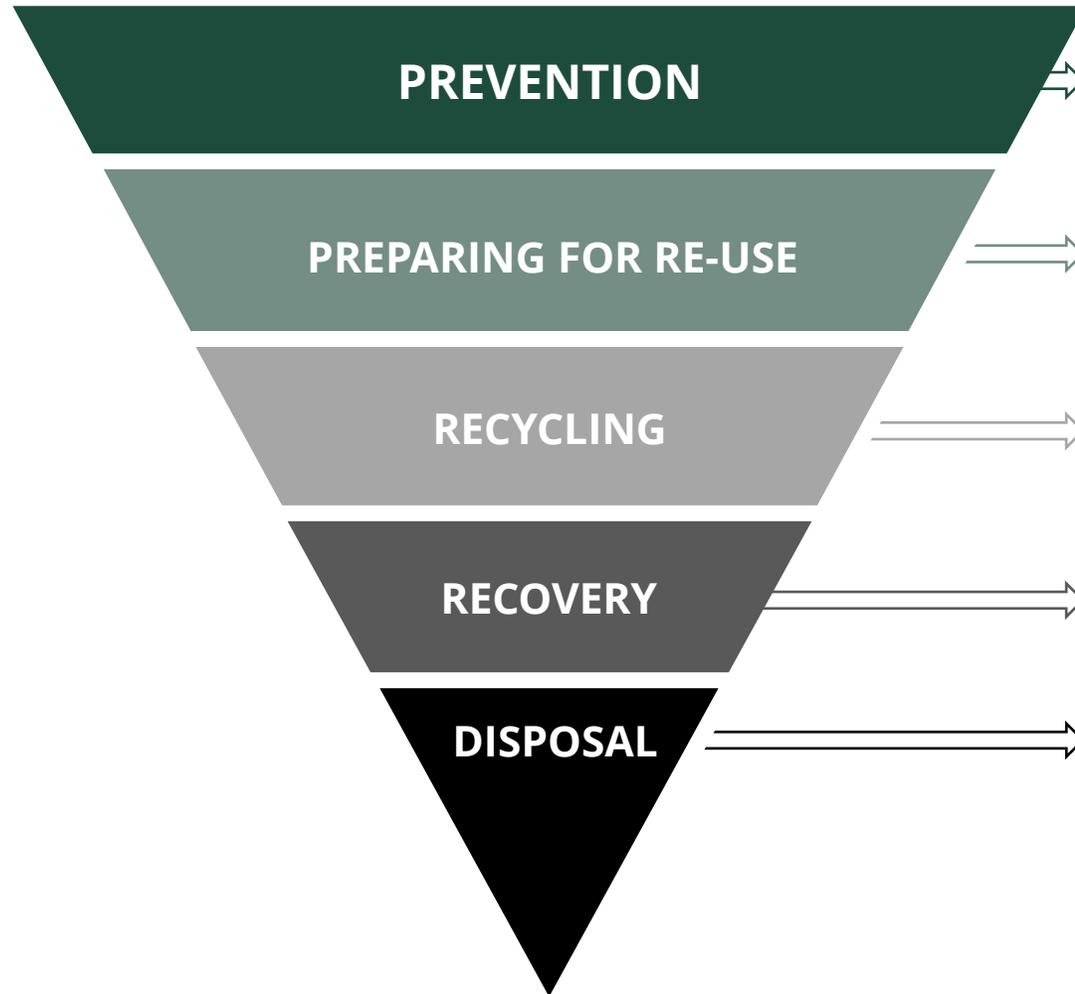
We receive large volumes of waste materials, including metal scrap, end-of-life vehicles, electronics, and batteries. Through responsible handling, sorting, and fractioning, we enable these materials to be given a new life within the production cycles of other companies.

Although we do not carry out the physical recycling ourselves, our efforts play a critical role in making materials accessible to downstream actors who recycle them into new raw materials and products. This reduces the need for the extraction of virgin resources, which is often a highly energy-intensive and environmentally damaging activity.

We are committed to ensuring that most of the waste we receive is directed toward the higher tiers of the EU waste hierarchy – currently with a strong focus on recycling, and in the future, also on reuse. Our core competence lies in improving the quality and purity of material fractions, enabling them to be recovered and utilized to the greatest possible extent.



How we work with the waste hierarchy



If we succeed in developing a repair and refurbishment strategy for incoming scrap by 2027, and if its subsequent implementation also proves successful, we could contribute meaningfully to waste prevention and support circular resource management.

Although we do not currently process items for direct reuse, we have identified this as a **strategic development area** in our ESG strategy. A formal plan for increasing reuse is expected by 2027, with the goal of recovering usable parts or components before they are processed for recycling.

We specialize in sorting and processing materials like ferrous and non-ferrous metals, catalytic converters, and WEEE (waste electrical and electronic equipment) to ensure high-quality fractions can be sent to downstream recycling facilities. This enables efficient material recovery and keeps valuable resources in circulation.

We aim to **minimize the volume of materials** that end up in energy recovery processes. By maintaining high sorting precision and focusing on clean fractions, we reduce the share of mixed or contaminated materials that would otherwise be incinerated or downcycled.

Our systems and operational procedures are designed to ensure that as little as possible is sent to landfill or incineration without recovery. Only non-recyclable residual waste is disposed of, and this is managed through authorized channels.

Material flows and volumes

Our business model is centered on the processing of materials that have reached end-of-life and been discarded by other companies and individuals. These materials do not constitute our own resource consumption but rather represent a means of extending resource value within the circular economy. Through proper sorting and onward distribution for recycling and reuse, we help reduce the need for extracting new virgin raw materials.

Accordingly, we do not consider **incoming scrap** as conventional resource input, but as part of a resource optimization service. Our role is not to consume materials, but to

preserve, refine, and return them to productive use - giving them a second life instead of allowing them to go to waste.

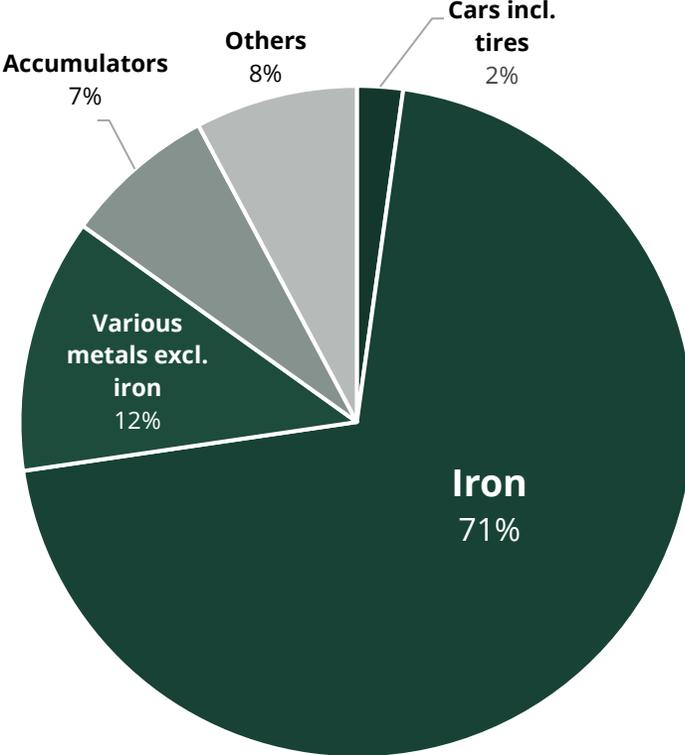
In the financial year 2023/2024, we received approximately 13,600 tonnes of scrap, distributed across five main material categories. These were processed and forwarded to partners in Denmark and across the EU for recycling. Our goal is to maximize the share of materials recovered at the highest possible level in the waste hierarchy.

Our **own operations** generates only minimal amounts of waste, primarily from administrative and office-related activities.

This waste is handled through the municipal waste management system and is not considered to pose a significant environmental impact.

At present, we do not have detailed data on this internal waste stream, but we intend to explore the possibility of more precise tracking in the future.

Flow of materials



Our operations naturally require a limited amount of resources for internal purposes, including:

- **Operation of machinery**, including forklifts, shears, and pallet jacks
- **Use of containers and compactors** for temporary storage
- **Consumption of electricity and diesel** for daily operations (see section B3)

These activities generate a modest level of internal resource use and waste, which we manage in accordance with applicable environmental standards.



Social

B9

Own workforce: General characteristics

At Rossen Recycling Company, we view our employees as essential to the company's continued success and development. We are committed to providing a safe, inclusive, and supportive work environment where well-being, respect, and collaboration are part of daily operations.

As of the 2023/24 reporting year, our team consists of six employees: five full-time and one part-time, all employed on permanent contracts. We do not use temporary contracts. This reflects our focus on long-term employment relationships and workforce stability.

We actively foster social cohesion by encouraging interaction, both during shared lunch breaks and through informal gatherings, which contributes to a strong team spirit and positive work culture.

Gender	Number of employees (2023/24)
Male	5
Female	1
Total number of employees	6





Human rights policies, processes, and confirmed incidents

We are committed to respecting and promoting fundamental human rights throughout our operations and value chain. This commitment is anchored in our ESG strategy and reflected in both our daily practices and our future ambitions.

We do not tolerate:

- ✘ Child labor
- ✘ Forced labor
- ✘ Human trafficking
- ✘ Discrimination of any kind
- ✘ Unsafe or exploitative working conditions

Although we have not yet formally adopted a Code of Conduct, the development is part of our ESG roadmap and is planned for completion by 2027. The Code of Conduct will define clear expectations for ethical behavior, non-discrimination, workers' rights, and responsible conduct, both internally and for our suppliers.

In the meantime, we apply the same standards in practice, supported by the following mechanisms:

- ✓ A confidential and anonymous grievance procedure
- ✓ Clear company values and conduct expectations
- ✓ Ongoing management oversight and case follow-up

Overall responsibility for human rights and occupational health and safety lies with the company's Managing Director.

No confirmed incidents in 2023/2024

We have no confirmed incidents of child labor, forced labor, human trafficking, discrimination, or other human rights violations within our own workforce.

We are also not aware of any such incidents involving individuals in our value chain, affected communities, consumers, or end-users.

We are committed to upholding human rights throughout our operations and value chain, and we continuously monitor compliance. Should any breach occur, we are prepared to take swift and appropriate action.



B9

Own workforce: Health and safety

At Rossen Recycling Company, occupational health and safety are top priorities. We are committed to maintaining a safe and secure working environment, where employees are equipped with the necessary skills and tools to carry out their tasks responsibly.

To reduce health and safety risks, we have implemented four contingency plans covering: fire, personal injuries, theft, and environmental incidents

We also invest in improving the physical work environment, for example, by leveling and upgrading ground surfaces to ensure safe mobility for both personnel and machinery.

We have not recorded any workplace accidents or fatalities during the 2023/2024 financial year. As part of our ESG strategy, we have set a clear target of maintaining zero workplace accidents annually, underscoring our ongoing commitment to the well-being and safety of our workforce.

0 Work incidents &
fatalities in 2023/24



B10

Own workforce: Remuneration, collective bargaining, and training

All our employees are offered employment terms and compensation that meet or exceed relevant collective agreements and industry standards.

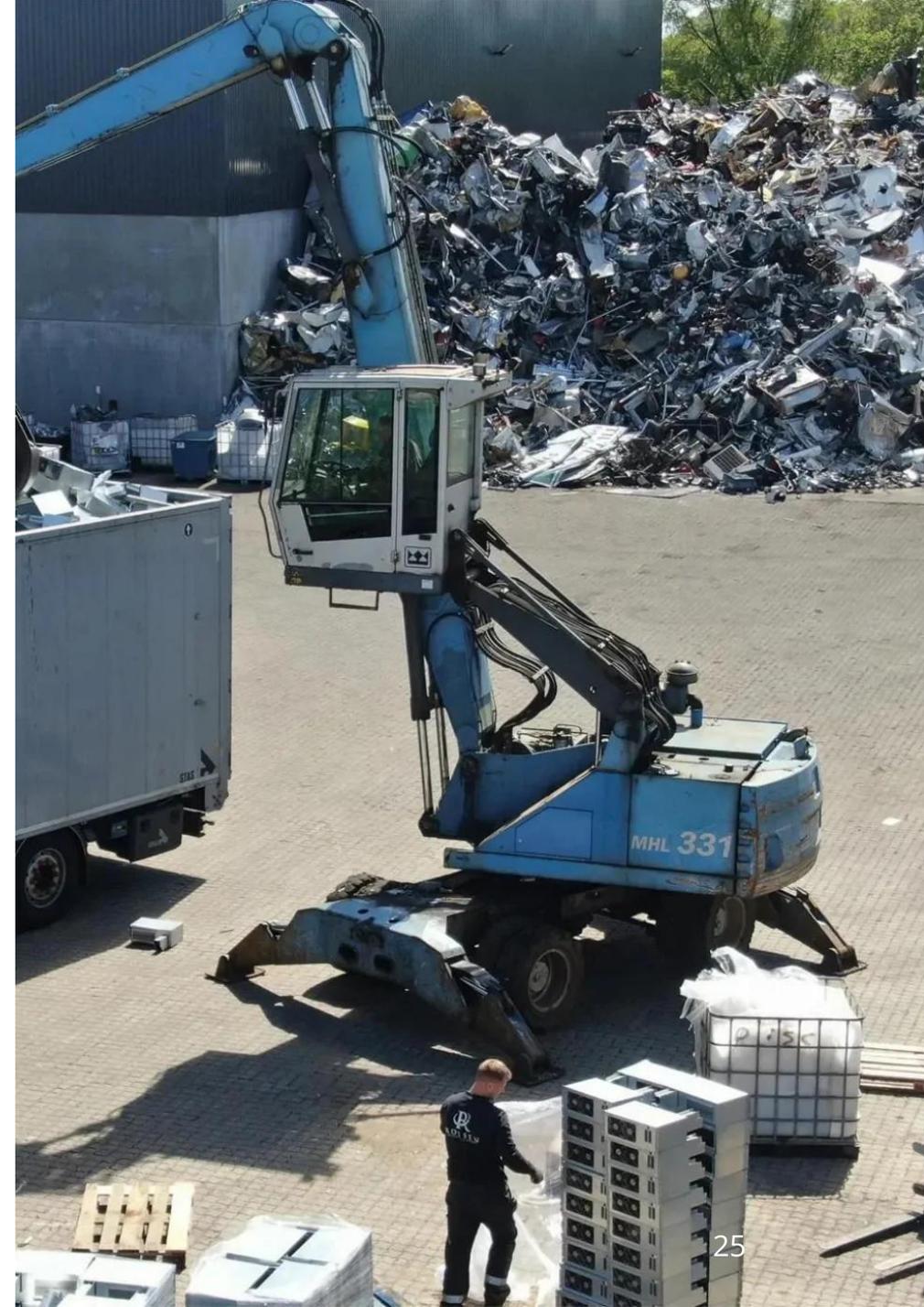
We place a strong and ongoing focus on upskilling and knowledge sharing as an integral part of our operations. During the current reporting year, it has not been possible to determine the exact number of training hours per employee, but we acknowledge the need for more systematic tracking in this area.

As part of our ESG strategy, we have therefore set a target to ensure that all employees participate annually in training focused on:

- Occupational health and safety
- Environmental awareness and proper material handling
- Responsible use and management of resources.

These initiatives are designed to support a safe and efficient workplace while strengthening the company's contribution to responsible business conduct.

Minimum payment All employees receive a salary that at minimum corresponds to the level set by relevant industry collective agreements	✓
Collective bargaining agreements Employees covered by collective bargaining agreements	0%





Governance



Governance practices and data security

We operate with simple and transparent governance structures that reflect our size and industry. We recognize that good corporate governance is not only about operational efficiency, but also about responsible conduct, transparency, and ethical business principles.

As part of our ESG strategy, we have set goals to strengthen our governance framework over the coming years, including:

- ✓ Development of a Code of Conduct
- ✓ A procurement strategy with a focus on responsible supplier selection
- ✓ An employee handbook to clarify internal expectations and guidelines

These governance tools are intended to ensure that, as we grow and face increasing regulatory and stakeholder demands, we maintain control, accountability, and clear frameworks for both employees and partners. Development of these tools is planned for the strategic period leading up to 2026.

Data security in E-waste handling

As part of our operations, we handle electronic waste, including used IT equipment, hard drives, and data storage devices. In this context, we place strong emphasis on the secure handling and destruction of sensitive personal data. We offer the following services to our customers:

- ✓ Physical destruction of hard drives
- ✓ Photo and quantity documentation
- ✓ Destruction reports based on serial numbers

These procedures ensure a high level of data security and are an integrated element of our responsible governance practices.

B11

Corruption and bribery

For the financial year 2023/24, there were no recorded incidents of corruption or bribery at Rossen Recycling Company. We have neither received any fines nor been involved in legal proceedings related to such matters.

While the company does not yet have a formal anti-corruption policy, this is an area of focus in our future governance efforts. The planned development of a Code of Conduct will include principles on integrity, ethics, and legal compliance, and will be designed based on the company's specific risk profile and operational context.

C9

Gender diversity in the governance body

Rossen Recycling Company is governed by a Board of Directors consisting of three members, one of whom also serves as the company's Managing Director. Of the three members, two are men and one is a woman, resulting in a gender diversity ratio of 0.5 (1:2), equivalent to 33% female representation on the board.





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