

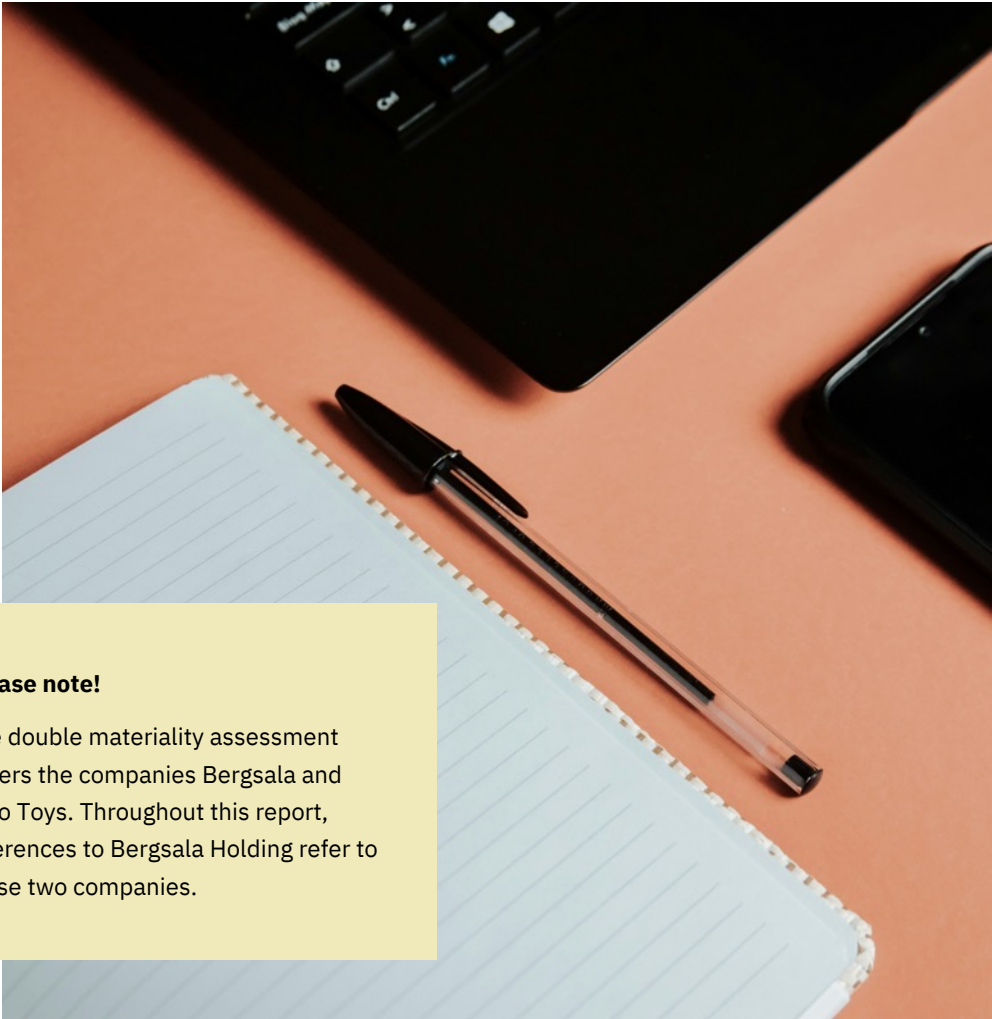
BERGSALA HOLDING | 2025

Our material sustainability topics

About the document

In this document, we outline Bergsala Holding's material sustainability topics. We also describe the process we used to identify them — a double materiality assessment. This process was introduced as part of the EU's Corporate Sustainability Reporting Directive (CSRD) and helps provide valuable insights as well as a strong foundation for creating effective strategies around sustainability, our business model, and financial performance.

To conduct the double materiality assessment, we worked with external sustainability experts from Hallå Hållbarhetsbyrå.



Please note!

The double materiality assessment covers the companies Bergsala and Amo Toys. Throughout this report, references to Bergsala Holding refer to these two companies.

The process

Sustainability topics have been analysed from a double perspective. On the following pages, we briefly describe the process.

What is a double materiality assessment?

A double materiality assessment is a method used to evaluate sustainability topics from two perspectives. The two perspectives are:

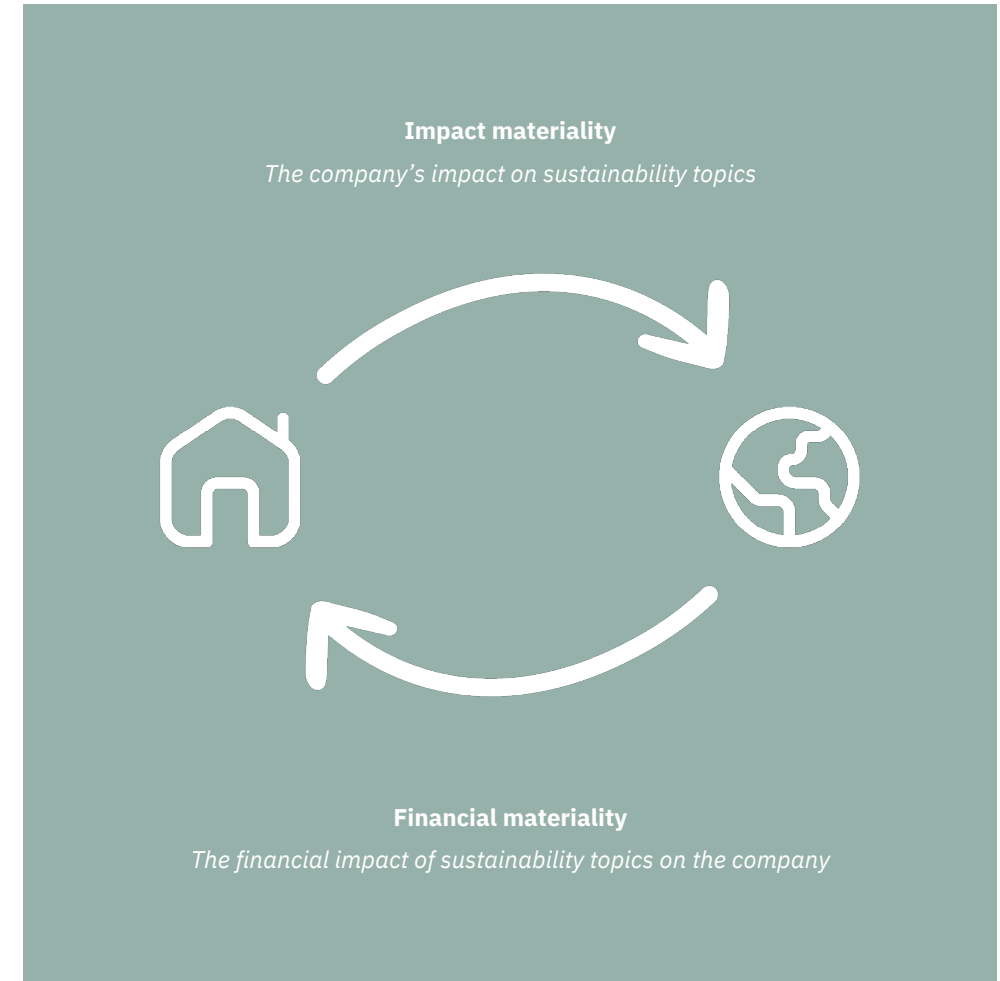
The company's impact on society, environment, and climate

Inside-out impact, also known as impact materiality, refers to the company's impact (throughout the entire value chain) on the external world – covering both negative and positive effects on society, the environment, and the climate.

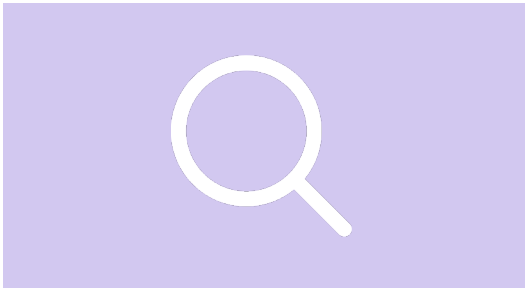
The financial impact of sustainability topics on the company

Outside-in impact, also known as financial materiality, refers to how sustainability topics can affect the company's business model, governance, market position, and earning potential. In this context, it is crucial to identify where in the company's value chain the financial impact occurs.

A topic is considered material if the company has a significant impact on the topic, if the topic has a significant financial impact on the company, or both. The topics assessed as material are the ones the company must disclose information about.



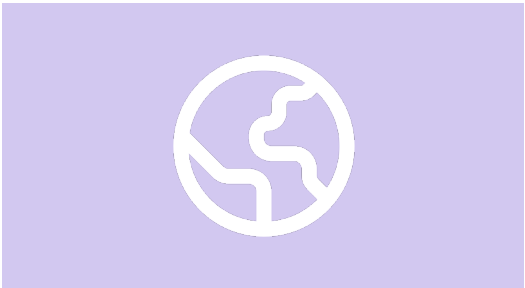
The process of conducting a double materiality assessment



Mapping the value chain

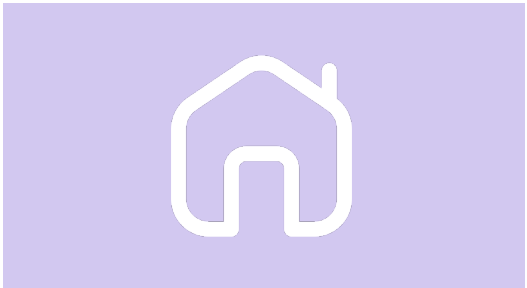
Understanding the value chain is a key part of the double materiality assessment, as impacts, risks, and opportunities normally extend beyond the company’s direct operations to include suppliers, partners, and customers. To understand how Bergsala Holding both affects and is affected by various sustainability topics, the company’s value chain was mapped—upstream and downstream (see page 6).

Dialogues have been conducted with selected stakeholders to gain a better understanding of sustainability related risks and opportunities (see page 7).



Bergsala Holding’s impact on sustainability topics

Based on the value chain mapping, an analysis and assessment of the group’s impact on society, the environment, and the climate were conducted together with external sustainability strategists. The assessment was based on the ten sustainability topics defined in the ESRS. These topics are divided into 36 subtopics, each of which was evaluated. The findings were then reviewed by an internal project group.



Financial impact of sustainability topics on Bergsala Holding

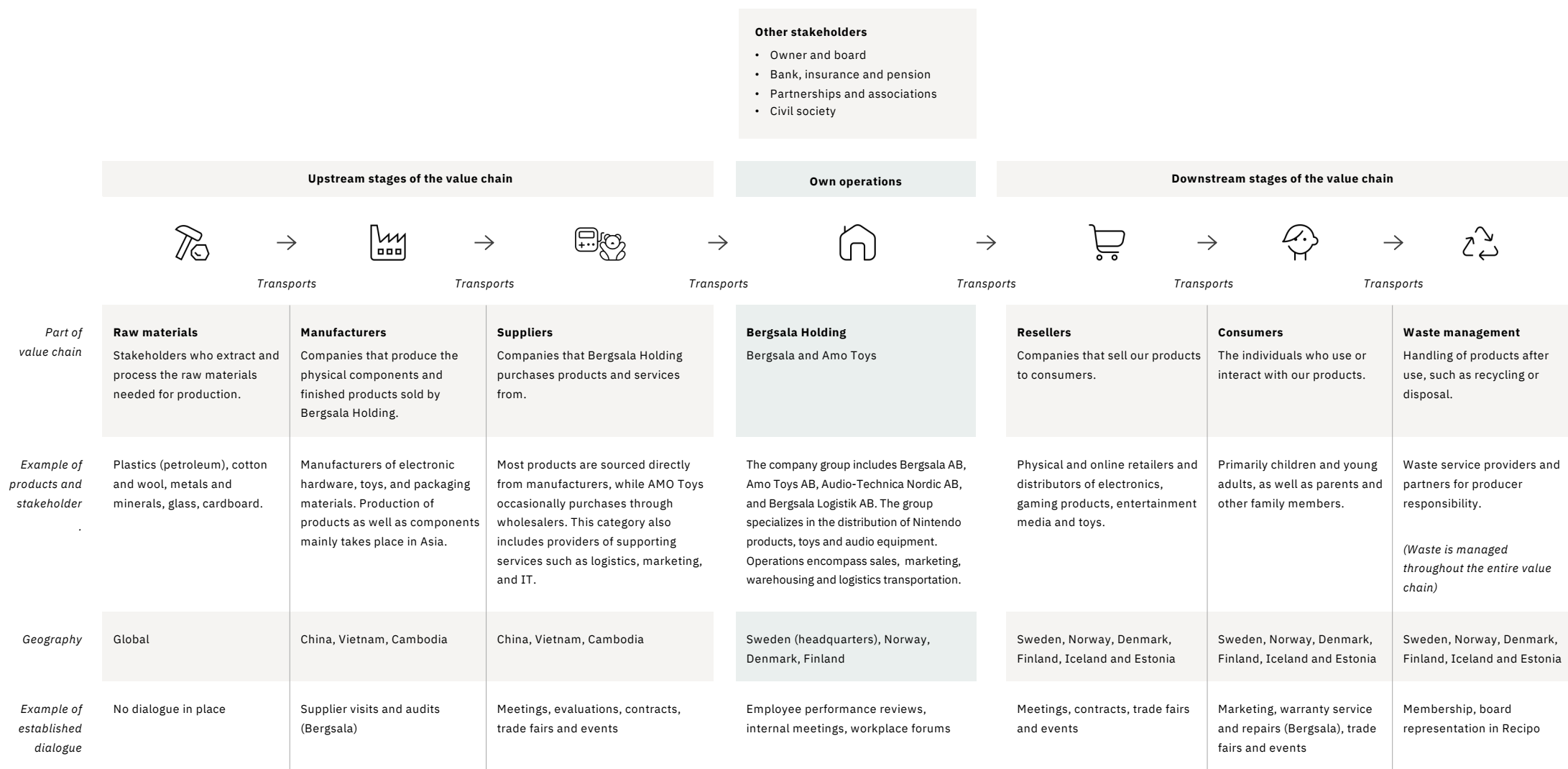
Risks and opportunities related to the 36 sustainability subtopics were evaluated and prioritized from a financial perspective. This was done during a workshop with key personnel at group level.



Material topics

The internal project group at Bergsala Holding then decided on a threshold for materiality. Sustainability topics assessed with a higher value than the threshold are considered material for Bergsala Holding.

The value chain of Bergsala Holding



Stakeholder dialogue

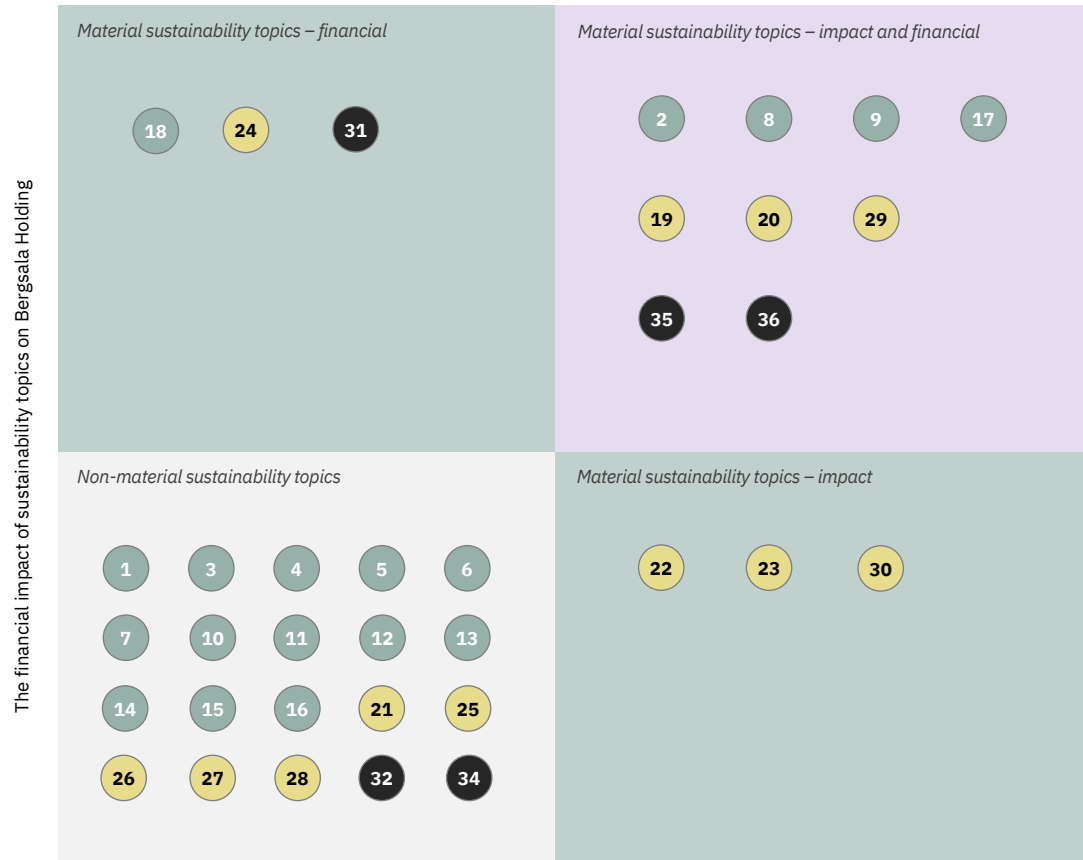
	Stakeholder	Dialogue	Priority sustainability topics	Sustainability-related requirements
Bergsala	Elkjøp <i>Reseller</i>	Interview	Responsible Business Circular products and services Climate Enjoyed by everyone	Climate impact and environmental performance data (key for B2B customers) Information about reparability, , spare parts, trade-in programs Encourages EcoVadis certification Upcoming requirements for digital product passports
	Power International <i>Reseller</i>	Survey	Climate change Circular Economy Own workforce Workers in the value chain Consumers and end-users Business conduct	Likely related to sustainability ratings from third party, value chain engagement, certification, CO2 emissions, packaging data.
	Stakeholder	Dialogue	Priority sustainability topics	Sustainability-related requirements
AMO Toys	Tokmanni <i>Reseller</i>	Survey	Good governance People Sustainable sourcing Climate	80% of suppliers by spend will have SBTi validated targets Suppliers are required to adhere to the amfori BSCI ethical principles Currently in the process of evaluating sustainability related requirements; Digital product passport

Result

On the following pages, we present the results of the double materiality assessment and outline the sustainability topics assessed as material for Bergsala Holding.

Matrix of Bergsala Holding's material sustainability topics

The matrix shows the materiality of the various sustainability topics (ESRS sub-topics) for the group, from both an impact perspective (x-axis) and a financial perspective (y-axis).



Bergsala Holding's impact on sustainability topics

- ## Environmental responsibility

- 1 Climate change adaptation
- 2 Climate change mitigation
- 3 Energy
- 4 Pollution of air
- 5 Pollution of water
- 6 Pollution of soil
- 7 Pollution of living organisms and food resources
- 8 Substances of concern
- 9 Microplastics
- 10 Water
- 11 Marine resources
- 12 Direct impact drivers of biodiversity loss
- 13 Impacts on the state of species
- 14 Impacts on the extent and condition of ecosystems
- 15 Impacts and dependencies on ecosystem services
- 16 Resource inflows
- 17 Resource outflows
- 18 Waste

- ## Social responsibility

- 19 Own workforce, working conditions
- 20 Own workforce, equal treatment and opportunities for all
- 21 Own workforce, other work-related rights
- 22 Working conditions in the value chain
- 23 Equal treatments and opportunities in the value chain
- 24 Other work-related rights in the value chain
- 25 Communities' economic, social and cultural rights
- 26 Communities' civil and political rights
- 27 Rights of indigenous peoples
- 28 Information-related impacts
- 29 **Personal safety**
- 30 **Social inclusion**

- ## Governance

- 31 Corporate culture
- 32 Protection of whistle-blowers
- 33 Animal welfare
- 34 Political engagement and lobbying activities
- 35 Management of relationships with suppliers
- 36 Corruption and bribery

Environmental responsibility

Climate change

Climate change mitigation

Climate change mitigation involves a company's efforts to reduce its greenhouse gas emissions in line with the Paris Agreement. This includes emissions from its own operations and across its value chain. The sub-topic also encompasses transition risks.

Impact materiality

Bergsala Holding has an *actual negative impact* on climate change mitigation.

Both Bergsala and AMO Toys contribute to greenhouse gas (GHG) emissions. In the value chain from raw materials, production and transport. In own operations from transport and energy use. For Bergsala, sold consoles also add emissions through electricity use.

Financial materiality

Bergsala can reduce transport-related emissions by coordinating deliveries and shipping larger volumes less frequently. Choosing logistics partners that align with the Paris Agreement strengthens the brand and sustainability profile. By setting environmental requirements in procurement and optimizing packaging and transport, Bergsala can lower both emissions and costs. This represents a *financial opportunity*.



Environmental responsibility

Pollution

Substances of concern

Substances of concern refer to chemicals that pose a special risk to health and the environment. These substances can be carcinogenic, mutagenic, or reprotoxic (CMR substances), persistent, bioaccumulative, and toxic (PBT substances).

Impact materiality

Bergsala Holding has a *potential negative impact* on substances of concern.

All products are CE marked, and suppliers must follow legal requirements, which means that the REACH Regulation and the Toy Safety Directive are complied with.

Chemical risks from Bergsala's Nintendo products are managed by Nintendo through checks and testing. While the risk is low, some products may still contain harmful substances.

Financial materiality

If substances of concern are identified, there is a *financial risk* that certain products could be delisted by key distributors. This could lead to revenue loss and strain important business relationships. Cases may also pose a reputational risk for the wider company group, potentially affecting market trust and long-term competitiveness.

Microplastics

Microplastics refer to small plastic particles in the environment that can be harmful to ecosystems and human health. These microplastics can originate from various sources, such as the breakdown of larger plastic items, runoff from washing synthetic clothing, the use of cosmetics and personal care products, and the degradation of plastic materials in the environment. Microplastics can also arise in the value chain through packaging.

Impact materiality

Bergsala Holding has a *potential negative impact* on microplastics.

Toys, consoles, and packaging can release microplastics during production, use, and disposal. Textile toys can be washed during the use phase and contribute to the spread of microplastics.

Financial materiality

Stricter regulations on microplastics may increase production and logistics costs – representing a *financial risk*.



Environmental responsibility

Circular economy

Resource outflows

Resource outflows involve the material resources (including packaging), related to products and services, leaving a company's facilities. This encompasses the circularity and recyclability of resources coming out of the company's production process.

Impact materiality

Bergsala Holding has an *actual negative impact* on resource outflows.

Products and packaging from AMO Toys and Bergsala create outflows of both recyclable and non-recyclable materials.

The products have a limited lifespan and are sometimes difficult to repair.

Financial materiality

There are *financial opportunities* in developing new models that promote reuse, repair, remanufacturing, and recycling of products and packaging.

Waste

Waste concerns the company's waste generation, waste management, recycling, and the type of waste (hazardous, non-hazardous) in its own operations. It includes how the company works with waste sorting, material recycling, and transportation of waste from its own operations.

Impact materiality

Bergsala Holding has an *actual negative impact* on waste.

Waste is generated at all stages of the value chain. In Sweden, producer responsibility laws require companies to manage packaging and electronic waste at end-of-life.

Financial materiality

There is a *financial risk* of increased costs related to the destruction of waste, especially if waste handling is not optimized. Inadequate compliance with waste regulations may also result in fines or other legal consequences.



Social responsibility

Own workforce

Working conditions

Working conditions refers to secure employment, adequate wages and working hours, social dialogue, freedom of association, collective bargaining, work-life balance, and health and safety.

Impact materiality

Bergsala Holding has an *actual positive impact* on working conditions for the own workforce.

Working conditions at AMO Toys and Bergsala are generally good. Warehouse risks are managed through training and safety routines. The companies promote fair wages, secure jobs, work-life balance, and respect union rights.

Financial materiality

Good working conditions and the opportunity for a balance between leisure and work can enhance attractiveness as an employer, representing a *financial opportunity*.

Equal treatment and opportunities for all

Equal treatment and opportunities for all refers to gender equality and equal pay for work of equal value, equal training and skills development, employment and inclusion of persons with disabilities, diversity, and measures against violence and harassment in the workplace.

Impact materiality

Bergsala Holding has a *potential positive impact* on equal treatment and opportunities for the own workforce.

AMO Toys and Bergsala promote an inclusive workplace with gender balance and zero tolerance for discrimination. Hiring is based on qualifications. Gender balance is monitored, but other diversity aspects are not actively addressed.

Financial materiality

Focus on inclusion and equal treatment for a safe workplace can lead to higher productivity, and thereby also higher revenue and better results – representing a *financial opportunity*.



Social responsibility

Workers in the value chain

Working conditions

Working conditions for workers in the value chain refers to secure employment, adequate wages and working time, social dialogue, freedom of association (including the existence of work councils), collective bargaining, work-life balance, and health and safety. Risks of poor working conditions are often found in the early stages of the value chain, such as in the extraction of raw materials and the manufacturing of products and materials.

Impact materiality

Bergsala Holding has a *potential negative impact* on working conditions for workers in the value chain.

Low wages, unsafe conditions, and insecure jobs are known risks in the supply chain for textiles, plastics, and electronics.

AMO Toys lacks due diligence and has many suppliers, which makes these risks hard to manage. Nintendo manages similar risks in Bergsala's value chain, but insight beyond direct suppliers is limited.

Financial materiality

No financial risks or opportunities assessed as material.

Equal treatment and opportunities for all

Equal treatment and opportunities for all regarding workers in the value chain refers to gender equality and equal pay for work of equal value, fair training and skills development, the employment and inclusion of persons with disabilities, diversity, and measures against violence and harassment in the workplace.

Impact materiality

Bergsala Holding has a *potential negative impact* on equal treatment and opportunities for all workers in the value chain.

Discrimination and harassment, especially against women and migrant workers, are risks in textiles and electronics. AMO Toys lacks processes to manage this. Nintendo helps address such risks in Bergsala's value chain, though deeper insight is limited.

Financial materiality

No financial risks or opportunities assessed as material.

Other work-related rights

Other work-related rights for workers in the value chain can involve child labour and forced labour, adequate housing, access to water and sanitation, and the right to privacy. Increased risk of child labour and forced labor is often linked to specific geographical areas, raw materials, and products, and constitutes particularly severe violations of human rights.

Impact materiality

Impact is not assessed as material.

Financial materiality

Human rights violations in the supply chain pose ethical and *financial risks*, especially in early stages with limited transparency. Growing expectations from stakeholders mean that failure to address these issues could harm trust, reputation, and market position.



Social responsibility

Consumers and end-users

Personal safety of consumers and/or end-users

Personal safety of consumers and/or end-users involves health and safety aspects for those who purchase/use the company's goods or services, as well as the protection of children.

Impact materiality

Bergsala Holding has a *potential negative impact* on personal safety of consumers and/or end-users.

AMO Toys' products follow safety rules, but small parts and chemicals may still pose risks. Nintendo manages safety through testing, supplier checks, and parental controls. Players may also face digital risks—such as exposure to harmful content, inappropriate contact, or excessive gaming—but these are addressed through extensive safety features. All products are CE marked.

Financial materiality

If incidents occur, there are *financial risks* of sanctions, fines, or legal action, which could lead to higher costs and damage to the company's reputation. This may result in reduced sales and revenue. Product-related risks could also lead to recalls and loss of consumer trust.

Social inclusion of consumers and/or end-users

Social inclusion of consumers and/or end-users involves non-discrimination, access to products and services, and responsible marketing practices. This can, for example, involve exclusive/narrow target groups or marketing that inappropriately targets vulnerable consumers, such as children or economically disadvantaged individuals.

Impact materiality

Bergsala Holding has a *potential negative impact* on social inclusion of consumers and/or end-users.

AMO Toys markets directly to children but takes care to avoid inappropriate or unethical targeting. Bergsala promotes Nintendo products through digital channels, and Nintendo actively works to promote inclusion and accessibility in gaming experiences.

Financial materiality

No financial risks or opportunities assessed as material.



Business conduct

Corporate culture

Corporate culture refers to how the company establishes, develops, promotes and evaluates its internal culture and with suppliers. A corporate culture guides the company's activities through shared assumptions and group norms, such as values, mission statements or a code of conduct.

Impact materiality

Impact is not assessed as material.

Financial materiality

A strong company culture with clear policies, routines, and processes can create a sense of security both internally among employees and externally among partners and customers. This represents a *financial opportunity*.

Management of relationships with suppliers

Management of relationships with suppliers, including payment practices refers to how the company manages its procurement process, including fair behaviour with its supplies, and takes into account social and environmental criteria in the selection of its suppliers.

Impact materiality

Bergsala Holding has a *potential positive impact* on management of relationships with suppliers.

Bergsala and AMO Toys act responsibly in their relationships with suppliers, mainly working with larger companies.

Financial materiality

By promoting transparency, integrity, and responsible business practices, the company can build strong, long-term relationships with suppliers. This supports stability in the value chain and contributes to more sustainable and resilient business operations – representing a *financial opportunity*.

Corruption and bribery

Corruption and bribery refers to the company's procedures to prevent, detect, and address allegations about corruption and bribery. This includes the training provided to own workers and/or information provided internally or to suppliers.

Impact materiality

Bergsala Holding has a *potential negative impact* on corruption and bribery.

Products are manufactured in countries with a higher risk of corruption, but the industry as a whole is not particularly associated with corruption. The group screens new partners, requires Code of Conduct compliance, and prohibits unfair competition.

Financial materiality

Business ethics risks can arise in procurement, supplier partnerships, and other transactions. Corruption, bribery, and money laundering can lead to legal consequences, financial losses, and reputational harm. This represents a *financial risk*.



