

# Sustainability Report 2023

YA Holding AB (publ)



**Yrkes  
Akademin**



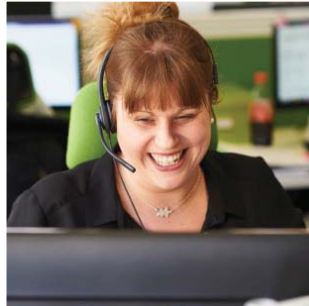
**688** tonnes  
the amount of CO2-emissions that YA has avoided in 2023 by applying simulator-based curriculums



**4.1**  
the result of the participants' index (5 questions on scale 1-5)



**3.9**  
the result of the employees' index (9 questions on scale 1-5)



**43 %**  
the share of female in top-21 management positions in YA



**61 %**  
the share of participants in work 3 months after graduation



# Sustainability Report 2023

This sustainability report covers YA Holding AB (YA) (556969-1727) and entities included in YA's consolidated accounts for the same period as specified in Note 17 of the consolidated accounts. By signing the annual financial statements and consolidated accounts of YA Holding, the Board of Directors has also approved the Sustainability Report.

## Business model

YA offers vocational training and education and employment services for adults. Within all of YA's courses, the focus is to develop labour skills to facilitate the employment of our participants or support transit to a more qualified occupation. We believe that everyone can contribute to society, or as our mission states: With us, everyone should succeed.

### YA offers:

- Employment training to unemployed via the Swedish Public Employment Service (Arbetsförmedlingen).
- Secondary vocational education via municipalities to people who want to further develop their skills.
- Vocational university via the National Agency for Higher Vocational education to people who want to advance their skills.
- Competence development for employees in private companies.
- Matching services via the Swedish Public Employment Service to support people entering the labour market.

YA operates in more than 150 locations around Sweden, and YA is also present in parts of northern Finland. YA's largest customer is the Swedish Public Employment Service. Employment training and matching services aim at reducing unemployment and counteracts labour shortage by being a flexible tool in the matching between unemployed and employers. YA is one of the largest supplier of employment training in Sweden.

## Governance and management of sustainability impacts

The Board of Directors has the overall responsibility for YA, which includes sustainability and strategic development. YA has addressed sustainability issues, especially in relation to setting and following up on targets and values, as well as in relation to the preparation for new procurement processes.

When preparing for a procurement process, various aspects of sustainability are of high importance since delivery models, strategies and technology utilization can be affected primarily when designing educational models. Sustainability is an integrated part of YA's daily work.

In 2023, YA has continued its work within the following areas: working environment, health & safety, gender equality, environment protection, information security, GDPR and quality & compliance with regulations.

## Significant sustainability-related risks and risk management

YA has identified risks related to its operations and ecological footprints. The following risks have been considered as being the most material:

	Risk	Risk management
<b>Environment</b>	Risks regarding the environment have been identified. The risks are related to the use of products in courses which could have a negative impact on the environment due to: <ul style="list-style-type: none"> <li>• Emissions</li> <li>• Leakage</li> </ul>	YA aims at minimizing the impact on climate by enhancing the use of simulators in transport training to avoid emissions and leakage risks. This is achieved by applying simulator-based curriculums and distance learning tools and methods. Distance- and video meetings are preferred to reduce travelling. YA's vehicle policy is encouraging the use of hybrid vehicles.
<b>Employee and social matters</b>	YA has identified risks related to: <ul style="list-style-type: none"> <li>• Psychosocial and physical work environment</li> <li>• Health &amp; Safety</li> <li>• Discrimination</li> </ul>	YA has a work environment committee (Swe 'arbetsmiljö'). A work environment education is conducted primarily for the managers and safety committee members. Both students and employees are frequently asked about their perception of, e.g. work environment.
<b>Respect for human rights</b>	YA operates only in the Nordic area, where the risks of serious breaches of human rights are generally considered low. YA may have students that come from areas exposed to human rights risks.	Possible breaches of human rights are monitored through an independent whistle-blower function as explained below under 'corruption and bribery'. YA applies zero-tolerance against breaches of human rights.
<b>Corruption and bribery and breach of contract</b>	YA has zero-tolerance regarding corruption, bribery, and breach of contract. The most important identified risks are related to the procurement process in relation to both municipalities and Arbetsförmedlingen, potential cheating in tests and examinations as well as a potential breach of applicable laws and regulations.	YA has an anonymous whistle-blower function to enhance compliance with the applicable regulations. Whistle-blows are monitored and investigated by the board of directors. YA has established internal controls to avoid any misconduct or breach of contract.

## Goals, outcomes and evaluation

In 2023, YrkesAkademin had ten sustainability related key performance indicators. The KPIs are followed up by the management team, and they are disclosed to the

Board of Directors. The sustainability related KPIs are displayed in the table below.

KPI	Target	Outcome 2023	Risk management
Share of participants in work 3 months after the course end	70% as sustainability-related target acc. to the bond terms	61% (63%)	According to the sustainability-linked finance framework, YA shall maintain the share of participants employed (measured three months after graduation) at a minimum level of 70% of responses. The KPI is measured for Labor market training (AUB) and Vocational Secondary Education (VUX) as an average for the last four quarters. The share of participants employed has been 61% for the full-year 2023.
Participants' index	> 4	4.1 (4.2)	<p>The index consists of five questions that are asked frequently. Participants' index has been stable at an aggregate level in 2023. The index is the average of the answers to how strongly employees agree or disagree to:</p> <ol style="list-style-type: none"> <li>1. I appreciate my education</li> <li>2. The course will help me get employed</li> <li>3. My educator(s) are good</li> <li>4. Teachers and participants show respect toward each other</li> <li>5. I feel safe and have an opportunity to study when I need to</li> </ol> <p>The aggregated index has been stable above 4.0.</p>
Employees' index	> 4	3.9 (3.9)	<p>The index consists of twelve questions that are asked frequently. The index is the average of the answers to how strongly employees agree or disagree to:</p> <ol style="list-style-type: none"> <li>1. I know what is expected of me at work.</li> <li>2. I have the materials and equipment I need to do my work right.</li> <li>3. At work, I have the opportunity to do what I do best every day.</li> <li>4. In the last seven days, I have received recognition or praise for doing a good job.</li> <li>5. My supervisor, or someone at work, seems to care about me as a person.</li> <li>6. There is someone at work who encourages my development.</li> <li>7. At work, my opinions seem to count.</li> <li>8. The mission or purpose of my organization makes me feel that my job is important.</li> <li>9. My associates or fellow employees are committed to doing quality work.</li> <li>10. I have a best friend at work.</li> <li>11. In the last six months, someone at work has talked to me about my progress.</li> <li>12. This last year, I have had opportunities at work to learn and grow.</li> </ol> <p>The aggregated index has been stable at level close to 4.0.</p>
Sick leave absence	< 4%	4.9% (4.7%)	YA aims to proactively address any potential health risks to reduce absenteeism. YA's goal is to discover health-related issues and dissolve them before they turn into absenteeism. YA has continued its work to apply its occupational health care program to facilitate rehabilitation upon need.

KPI	Target	Outcome 2023	Risk management
Lost Time Injury Frequency Rate (LTIFR)	<10	7 (4.3)	<p>YA is applying Lost Time Injury Frequency Rate (LTIFR), i.e. the number of injuries occurring at work per 1 million working hours. LTIFR is also applied by the main shareholder CapMan, throughout its investment portfolio. LTIFR for 2023 was 7. None of these incidents has been severe. Near misses are not considered when reporting LTIFR.</p> <p>YA has established procedures for investigating incidents with an ambition to prevent re-occurrence. All site managers and safety representatives have been invited to attend an education in work environment. YA has also formed a work environment committee to address issues related to physical and psychosocial work environments.</p>
Emission reductions due to utilization of technological tools in the education	>1 000 tonnes	688 tonnes (769)	<p>Quantified emission reduction refers to simulator-based education methods in transport education. Increased the utilization of digital learning and meeting platforms is further contributing to our goals of reducing travelling and CO<sup>2</sup>-emissions. The recorded reduction is based on reduced fuel consumption.</p> <p>The number of students assigned to the new professional driver education has been significantly lower than in 2022, which shows also in the lower simulator utilization compared to 2022.</p> <p>The emission reduction of 688 tons of CO<sup>2</sup> corresponds to 256.018 liter of fuel or 580.617 km - in other words, 14.5 times around the globe.</p>
Share of vehicles Euro V or better	>80%	89% (88%)	YA has a renewed vehicle policy to support the further reduction of CO <sup>2</sup> -emission by encouraging the use of hybrid vehicles.
Share of under-represented sex in managerial role, TOP leaders	40%	43% (43%)	Gender equality is an essential sustainability goal for YA. A sustainable gender balance contributes to the diversity of perspectives in decision-making. In total, YA has 46% female employees and 54% male. At the end of 2023, nine out of the top 21-leaders are female.
Work-related car travelling	<500 tkm	203 tkm (269)	Implementation of modern digital meeting and education platforms has made it possible to replace part of the work-related travelling with web-based collaboration. That also contributes to less stress, less risks of accidents and a reduction in CO <sup>2</sup> -emissions. Remote work applied has contributed to reduced car travelling.
Corruption and Bribery/ Respect for Human Rights	Zero tolerance against breaches	No reported cases	Breaches regarding corruption and bribery or respect for human rights have not been brought to the company's attention in 2023.

# Focus areas for 2024

## YA shall, in 2024, focus on:

### 1. Improving employee engagement

- Further enhance the competence development of employees.
- Improve capacity amongst leaders and employees to focus on sustainability and quality assurance
- Continue to attract, hire and retain the best educators for YA's educational programmes.
- Reduce employee turnover.
- Build supportive structures for employees to have easy access to all necessary guidelines, routines and tools for their everyday work.

### 2. Reducing CO<sup>2</sup>-emission

- Continue to apply digital meetings and educational platforms and to develop the pedagogy required.
- Continue to apply the simulator-based curriculums and monitor the reduction of emissions that follows.
- Further develop the activities for climate change mitigation, e.g. mapping subcontractors' ability to deliver sustainable products and services.
- Develop accurate methods to map, monitor and analyse current habits and working methods that can change to further reduce a negative impact on the environment, e.g. waste management, recycling of material and resources, business travel, commuting.



# Report according to Article 8 Taxonomy Regulation for YA

## *Information and definitions on YA's share of turnover, capital and operational expenditure associated with environmentally sustainable economic activities as defined in the Taxonomy Regulation.*

### Background

On 6 July 2021, the European Commission adopted the Delegated Act supplementing Article 8 of the Taxonomy Regulation ("the Disclosures Delegated Act"), which requires large financial and non-financial companies to provide information to investors about the environmental performance of their assets and economic activities.

The Disclosures Delegated Act specifies the disclosure obligations under Article 8 of the Taxonomy Regulation (EU) 2020/8522. The Delegated Act specifies the content, methodology and presentation of information to be disclosed undertakings on the share of business, investments or lending activities aligned with the Taxonomy Regulation.

In 2021, YA reached more than 500 employees and therefore needs to report the proportion of economic activities that are considered eligible in accordance with the Taxonomy regarding turnover, capital ("CapEx") and operational expenditures ("OPEX") and disclose qualitative information in line with the regulation.

### YA's exposure to the EU taxonomy

YA:s core business is adult education, which is vital in providing nationwide capacity in Sweden in line with the targets of education for sustainable development.

To determine which part of the operations of YA lies within the scope of the EU taxonomy, we have compared the main business areas of the Group with the sections targeted in the taxonomy. In the Annex to the Taxonomy, the technical screening criteria determine the conditions under which an economic activity qualifies as contributing substantially to climate change adaptation or mitigation. (Taxonomy Regulation Delegated Act, Annex 1 and 2).

For FY 2022 YA reported eligibility under the activity Education. After an updated thorough assessment of the company's business activities in relation to the EU taxonomy criteria a revised conclusion has been reached. The revised conclusion holds that YA is not eligible for the EU taxonomy activity Education, and that the same conclusion should apply retroactively also for FY2022.

The updated conclusion is based on point 5 under the substantial contribution criteria section of the activity Education in the EU taxonomy stating the following,



5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

1. increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
2. contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

None of the educations provided by YA have a primary objective of a) increasing the level of resilience to physical risks or b) contributing to adaptation efforts, consequently leading up to the conclusion that none of YA's business activities are eligible as an enabling activity under the activity Education for the objective climate adaptation.

Consequently, for FY2023, YA are reporting 0% eligibility for turnover, capex and opex.

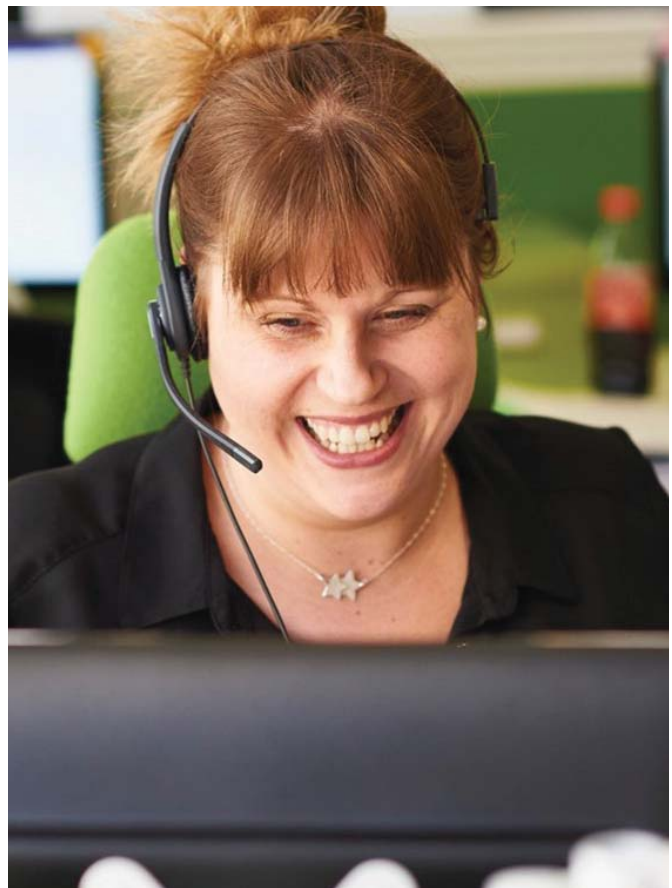
As part of the assessment, the four new objectives with related activities (water, circular economy, pollution prevention and biodiversity) were assessed. YA have concluded that none of the group's activities are covered by the activities related to these four new objectives.

As part of the assessment process, also the complementary delegated act containing nuclear energy-related and fossil gas-related activities has been assessed. YA have concluded that none of the group's activities are covered by these activities as no part of the group carry out,

finance or are exposed to the nuclear energy-related and fossil gas-related activities that are listed in the complementary delegated act.

## Outlook:

With the updated assessment that none of the groups business activities at date are eligible to the EU taxonomy YA's main action related to the EU taxonomy is to stay up to date with the developments of the EU taxonomy and monitor potential changes and updates that may affect the assessment of YA's eligibility to the EU taxonomy.



## Specification of key performance indicators (KPI)

### TURNOVER

The calculated turnover in the table above is derived from the following: The numerator is the turnover from the educational sector of the Group, and the denominator is the total turnover of the Group. The quota equals the turnover in the scope of the Taxonomy for Education covered in the target of Adaptation.

Financial year 2023	2023		Substantial contribution criteria							DNSH criteria ( Does Not Significantly Harm)(h)							Proportion of Taxonomy aligned (A.1) or eligible (A.2) turnover, year 2022 (18)	Category (enabling activity or) (19)	Category (transitional activity) (20)
	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	Climate change mitigation (5)	Climate change adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaption (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)			
Text	Million SEK	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
A.1 Environmental sustainable activities (Taxonomy-aligned)																			
N/A																0%			
Turnover of environmental sustainable activities (Taxonomy-aligned (A.1))	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	0%			
Of which enabling	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Of which transitional	0	0%								-	-	-	-	-	-	-			
A.2 Taxonomy-Eligible but not environmental sustainable activities (not Taxonomy-aligned activities) (g)																			
			EL: N/EL (f)	EL: N/EL (f)	EL: N/EL (f)	EL: N/EL (f)	EL: N/EL (f)	EL: N/EL (f)	EL: N/EL (f)										
N/A																			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0	0,0%	-	-	-	-	-	-	-							0%*			
A. Turnover of Taxonomy eligible activities (A.1+A.2)	0	0,0%	-	-	-	-	-	-	-							0%*			
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
Turnover of Taxonomy-non-eligible activities	821,3	100,0%																	
TOTAL	821,3	100,0%																	

Proportion of turnover/ Total turnover	CCM	CCA	WTR	CE	PPC	BIO
Taxonomy-aligned per objective	0%	0%	0%	0%	0%	0%
Taxonomy-eligible per objective	0%	0%	0%	0%	0%	0%

## Specification of key performance indicators (KPI)

### CAPEX

The CapEx is derived from the numerator “the new long-term (above 12 months) investments in leasing contracts for premises, equipment and inventory for the educational operations”, the denominator “total CapEx for new investments as mentioned above for the Group, including investment in subsidiaries but excluding goodwill”. (For more info, Not 14, 15, 16, 25 Annual report - 2023)

2023	2023			Substantial contribution criteria						DNSH criteria ( Does Not Significantly Harm)(h)							Category (transitional activity) (20)	Category (enabling activity or) (19)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2022 (18)	Minimum safeguards (17)
	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	Climate change mitigation (5)	Climate change adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaption (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)					
Economic activities (1)		Million SEK	%	Y; N; N/EL; (b)(c)	Y; N; N/EL; (b)(c)	Y; N; N/EL; (b)(c)	Y; N; N/EL; (b)(c)	Y; N; N/EL; (b)(c)	Y; N; N/EL; (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																				
A.1 Environmental sustainable activities (Taxonomy-aligned)																				
N/A																	0%			
CapEx of environmental sustainable activities (Taxonomy-aligned (A.1))	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%			
Of which enabling	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Of which transitional	0	0%																		
A.2 Taxonomy-Eligible but not environmental sustainable activities (not Taxonomy-aligned activities) (g)																				
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)											
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	92,5	69,3%	-	-	-	-	-	-	-								0%*			
A. CapEx of Taxonomy eligible activities (A.1+A.2)	92,5	69,3%	-	-	-	-	-	-	-								0%*			
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
CapEx of Taxonomy-non-eligible activities	41	30,7%																		
TOTAL	133,5	100,0%																		

Proportion of turnover/ Total turnover	CCM	CCA	WTR	CE	PPC	BIO
Taxonomy-aligned per objective	0%	0%	0%	0%	0%	0%
Taxonomy-eligible per objective	69,3%	0%	0%	0%	0%	0%

## Specification of key performance indicators (KPI)

### OPEX

The total OPEX indicates the denominator “the new short-term (below 12 months) investments in leasing contracts for premises, equipment and value-adding maintenance and repairs of premises and equipment”.

The numerator “OPEX” indicates the share of denominator addressed to educational activities. In the case of YA, the total OPEX as defined above is subject to educational activities and therefore at 100% in the scope of the Taxonomy.

2023	2023			Substantial contribution criteria						DNSH criteria ( Does Not Significantly Harm)(h)							Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2022 (18)	Category (enabling activity or) (19)	"C" category (transitional activity) (20)"
	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	Climate change mitigation (5)	Climate change adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaption (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)					
Text	Million SEK	%	Y, N; N/EL; (b)(c)	Y, N; N/EL; (b)(c)	Y, N; N/EL; (b)(c)	Y, N; N/EL; (b)(c)	Y, N; N/EL; (b)(c)	Y, N; N/EL; (b)(c)	Y, N; N/EL; (b)(c)	Y/N	Y/N	Y/N/	Y/N	Y/N	Y/N	Y/N	%	E	T	
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																				
A.1 Environmental sustainable activities (Taxonomy-aligned)																				
N/A																	0%			
OpEx of environmental sustainable activities (Taxonomy-aligned (A.1))	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%			
Of which enabling	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Of which transitional	0	0%															-			
A.2 Taxonomy-Eligible but not environmental sustainable activities (not Taxonomy-aligned activities) (g)																				
			EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)											
N/A																				
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0	0,0%	-	-	-	-	-	-	-								0%*			
A. OpEx of Taxonomy eligible activities (A.1+A.2)	0	0,0%	-	-	-	-	-	-	-								0%*			
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
OpEx of Taxonomy-non-eligible activities	9,4	100,0%																		
TOTAL	9,4	100,0%																		

Proportion of turnover/ Total turnover	CCM	CCA	WTR	CE	PPC	BIO
Taxonomy-aligned per objective	0%	0%	0%	0%	0%	0%
Taxonomy-eligible per objective	0%	0%	0%	0%	0%	0%

## Accounting policy

For reporting 2023 aligned with demands in EU taxonomy, YA has the processes and systems in place to capture economic data through its IFRS 16 investment follow-up and through its annual report.

The data collected in this report is extracted from our IFRS system for further analysis to define the numerator and the denominator, as explained above.

The turnover and the share of the turnover subject to the taxonomy are derived from YAs profit & loss statement and segment reporting. YA has documented

the collection of data, the steps in quality assurance in the data collection and the analysis of data validity. For underlying documentation, please refer to annex 1 (not published, available upon request).

The financial analysis has been conducted and documented by the senior Group controller. The financial analysis has been further reviewed and assured by the CFO of the Group. The board of directors of the Group has approved this report.



## Auditor's report on the statutory sustainability report

To the general meeting of the shareholders in YA Holding AB (publ), org.nr 556969-1727

### Engagement and responsibility

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It is the Board of Directors who is responsible for the statutory sustainability report for the financial year 2023 and that it is prepared in accordance with the Annual Accounts Act.

### The scope of the audit

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

### Opinion

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A statutory sustainability report has been prepared.

Stockholm 15 May, 2024

**Deloitte AB**

Signature on Swedish original

Alexandros Kouvatso

Authorized Public Accountant



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## Revisorns yttrande avseende den lagstadgade hållbarhetsrapporten

Till bolagsstämman i YA Holding AB (publ), org.nr 556969-1727

### *Uppdrag och ansvarsfördelning*

Det är styrelsen som har ansvaret för hållbarhetsrapporten för räkenskapsåret 2023 och för att den är upprättad i enlighet med årsredovisningslagen.

### *Granskningens inriktning och omfattning*

Vår granskning har skett enligt FARs rekommendation RevR 12 *Revisorns yttrande om den lagstadgade hållbarhetsrapporten*. Detta innebär att vår granskning av hållbarhetsrapporten har en annan inriktning och en väsentligt mindre omfattning jämfört med den inriktning och omfattning som en revision enligt International Standards on Auditing och god revisionssed i Sverige har. Vi anser att denna granskning ger oss tillräcklig grund för vårt uttalande.

### *Uttalande*

En hållbarhetsrapport har upprättats.

Stockholm enligt vår efterföljande elektroniska underskrift  
Deloitte AB

Alexandros Kouvatsos  
Auktoriserad revisor