VSME Sustainability Report 2024

Soiltech ASA

Compera

Content

General information | B1

Purpose
The purpose of this report is to provide a comprehensive overview of our company's sustainability efforts and how we meet the requirements of the VSME Standard (Voluntary Sustainability Reporting Standard for non-listed SMEs), published by EFRAG. We report in accordance with both the Basic Module and Comprehensive Module, ensuring transparency and accountability across all key areas.

The report is prepared on a consolidated basis for Soiltech (the Group) and covers the activities of the following entities:

- Soiltech ASA
- Soiltech UK
- Soiltech Offshore Services AS
- Sorbwater Technology AS
- Soiltech Romania SRL

The report covers all relevant aspects of our operations, including energy consumption, greenhouse gas emissions, pollution, biodiversity, water usage, resource efficiency, working conditions, anti-corruption and bribery measures, stakeholder engagement, and compliance with applicable laws and regulations.
Ref.: B1 24(a), (c)

Information on previous reporting period | 16
There is no previous sustainability report available.

* The numbers or letters shown in each disclosure correspond to specific paragraphs in the VSME Standard, published by EFRAG in December 2024.

Company | 24(d)
Soiltech ASA

Legal form | 24(e-i) 68
ASA
Public Limited Company

NACE sector classification codes | 24 (e-ii) 69-70
NACE E – 39.00 Remediation activities and other waste management service activities

Balance sheet / assets (EUR) | 24 (e-iii)
37 486 279

Turnover (EUR) | 24 (e-iv)
23 555 334

Number of employees | 24 (e-v) 71-72
126 headcount

Sustainable certifications | 25, 77
ISO 9001
ISO 45001
ISO 14001

Description and validity (date)
International Organisation for Standardization for Quality Management (ISO 9001: 2015)
Validity 12 March 2023 – 11 March 2026

Occupational Health and Safety Management Systems (ISO 45001: 2018)
Validity: 12 March 2023 – 11 March 2026

Environmental Management Systems (ISO 14001: 2015)
Validity: 12 March 2023 – 11 March 2026

Company address and list of subsidiaries | 24 (d)

Company Name 24(d)	Address 24(d,e-vi,vii) 73-76	Coordinates 24 (e-vii) 73-76
Soiltech ASA	Koppholen 25, 4313 Sandnes, Norway (Primary Operation) Kokstadvegen 23, 5257 Kokstad, Norway (Additional Office)	58.88861223441778, 5.7023216971780855
Soiltech UK (Branch Office)	7 Albert Street, Aberdeen, AB25 1XX, UK	57.14463836538218, -2.1161941587655835
Soiltech Offshore Service AS (Subsidiary)	Koppholen 25, 4313 Sandnes, Norway	58.88861223441778, 5.7023216971780855
Sorbwater Technology AS (Subsidiary)	Kokstaddalen 4, 5257 Kokstad, Norway	60.29324181486552, 5.25829169839053
Soiltech Romania SRL (Subsidiary)	BUCURESTI, SECT. 1, STRADA AVIATOR POPISTEANU, NR.54A, CLADIREA 2, ETAJUL 2, biroul 214ResCowork22	44.47410034675362, 26.055162580470995

CEO Introduction

In 2024, we continued our growth journey, with strong results and increased customer demand for our technologies. Soiltech's solutions contribute to reduced carbon emissions, in a world with growing energy demands. We see an increased demand across our full technology portfolio, thanks to the dedicated Soiltech team and our focus on delivering innovative solutions and strong operations.

Soiltech operates as an innovative cleantech service provider, delivering sustainable solutions for the treatment, recycling, and responsible management of contaminated water and industrial waste. We design, build, own, and operate our own treatment technologies, working closely with clients on-site to ensure tailored and effective environmental services.

With a strong focus on collaboration and innovation, Soiltech also offers biodegradable chemical solutions across sectors such as energy (produced water), aquaculture, municipal services, and other industries. The company's strategy centres on being a preferred partner by combining technical expertise, customer-focused operations, and a commitment to environmental stewardship.

This commitment extends beyond our services to the way we operate as a company. Corporate responsibility is at the core of our business, guided by strong principles in health, safety, environment, and quality (HSEQ). We strive for zero harm, upholding international safety standards, and continuous improvement through rigorous risk management and employee engagement. Equally, we take social responsibility seriously by maintaining high ethical standards, promoting integrity, and respecting human rights.

Our policies emphasize transparency, anti-corruption, and fair business practices, while fostering diversity and equal opportunities. By aligning our operations with these values, we aim to create long-term value for stakeholders and contribute positively to the communities where we operate.

Jan Erik Tveteraas
CEO

We are an innovative technology company specializing in the treatment, recycling and sustainable handling of fluids and solid waste

Business model and sustainability strategy

C1

Soiltech ASA is an innovative cleantech service provider specializing in the treatment, recycling and responsible handling of contaminated water and solid industrial waste streams. Our main services include: | 47(a)

- Slop treatment
- Water treatment
- Cuttings handling
- Cuttings treatment
- Swarf treatment
- Cleaning services
- Other related services

Markets and Business Conditions | 47(b)

Our treatment technologies and solutions are applicable to the energy sector, aquaculture, municipal services, and other industries. Through our operations, research, and engineering, we aim to develop products, services, and solutions that optimize performance and reduce costs.

We operate worldwide, with our headquarters in Norway. We design, build, own, and operate our treatment technologies, and also provide services in close cooperation with customers on-site.

Main Business Contracts | 47(c)

Our main business relationships include:

- Critical and key suppliers of materials and components essential to our operations.
- Oil and gas industry customers relying on our expertise in fluid treatment and solid waste handling.
- Strategic partners that support the expansion and delivery of integrated waste management solutions in selected regions.

We emphasize close collaboration across these relationships to ensure quality, efficiency, and long-term value creation throughout the value chain.

Strategic Initiatives | 47(d)

We have implemented several initiatives to promote sustainability in our business:

- Advance clean technology solutions: Focus on innovation by improving existing technologies and developing new solutions based on operational experience and market needs.
- Promote circular economy practices: Enable reuse, recovery, and recycling of industrial waste and wastewater.
- Strengthen workplace health and safety: Driving a zero-injury ambition through continuous training, risk reduction, and empowering employees to stop unsafe work.
- Engage suppliers for responsible value chains: Apply our Code of Conduct to suppliers and subcontractors, ensuring fair labor, human rights, and environmental practices.
- Ensure transparency and compliance: Fulfill reporting obligations under the Norwegian Transparency Act and enforce strict anti-bribery and ethical business policies.
- Align strategy with UN Sustainable Development Goals: Support SDGs on health and safety, decent work, innovation, climate action, circular production, and responsible waste management.

We will continue to engage with stakeholders and adapt our practices to ensure our business develops in a sustainable direction.

Sustainability practices, policies and future initiatives

Established practices, policies or future initiatives to facilitate a transition to a more sustainable economy | B2 26-28,78-80, C2 48-49, 213

Climate Change Yes ● No ○ Targets Yes ● No ○ Publicly available Yes ○ No ●

We track our Scope 1, Scope 2 and Scope 3 – Category 6: Business Travel emissions.

As our premises are leased, to reduce our environmental footprint in Scope 2, we have initiated a joint effort with other tenant companies to explore the installation of solar panels in the building with the aim to increase the use of renewable energy. Moreover, we have installed energy-efficient LED lighting systems and motion or daylight sensors. Finally, we promote energy-saving initiatives among employees, such as turning off lights upon exit from the workshop or office.

Since our team is geographically dispersed with several working offshore, business travel, and particularly air travel, is an essential part of our operations. This is reflected in the yearly emissions increase in Scope 3 – Business Travel category. To reduce our climate impact in this area, we have adopted the following measures: encouragement of virtual meetings, optimization of travel and scheduling, promotion of low-emission travel options among others.

We have set targets for reducing Scope 1, Scope 2 and Scope 3 emissions by 2030 and 2050.

Pollution Yes ● No ○ Targets Yes ● No ○ Publicly available Yes ○ No ●

Our company operates under a certified ISO 14001:2015 Environmental Management System, which is embedded in our HSEQ policy and covers all pollution-related activities. Further, we have established procedures for safe handling, storage and use of chemicals to minimize environmental risk, while we comply with Norwegian Environmental Agency regulations and international offshore discharge standards.

Our core operations involve treatment, purification, and recycling of contaminated water and industrial waste, both onshore and offshore, reducing waste transportation to land and secondary pollution risks. Finally, we adhere to a “zero-accident and zero discharge” philosophy as part of our HSEQ framework.

At Soiltech, we aim to:

- Continuously reduce environmental impact through innovation and resource efficiency
- Minimize the use of hazardous chemicals
- Maintain zero pollution incidents during operations

Biodiversity and Ecosystems Yes ○ No ● Targets Yes ○ No ○ Publicly available Yes ○ No ○

Water and Marine Resources Yes ● No ○ Targets Yes ● No ○ Publicly available Yes ○ No ●

As we operate within the cleantech and waste treatment sector, responsible water management and protection of marine ecosystems are fundamental to our business model. All operations involving water treatment and discharge follow national and international standards, including requirements from the Norwegian Environment Agency and the OSPAR Convention for offshore discharges.

At Soiltech, we adhere to the principle of "no harm to marine life" by ensuring that all treated water released to the sea meets quality limits defined by authorities. Our technologies are designed to treat, clean and reuse contaminated water from drilling and industrial operations, thereby reducing the need for fresh water and the environmental footprint of offshore and onshore projects.

While we do not have water-intensive processes, we aim to:

- Maintain zero non-compliant discharges to the sea
- Reduce the amount of freshwater used in operations through recycling and reuse
- Improve treatment efficiency
- Continue annual monitoring and reporting of water-related performance indicators

Circular Economy Yes ● No ○ Targets Yes ○ No ● Publicly available Yes ● No ○

Our company's core expertise lies in handling, treating and recycling contaminated water and solid industrial waste streams. We aim to reduce environmental externalities through innovative treatment technologies that minimize energy consumption and the use of chemicals.

Sustainability Page

Own Workforce Yes ● No ○ Targets Yes ● No ○ Publicly available Yes ● No ○

Our Quality Management System is based on health and safety principles that emphasize risk management , employee well-being and compliance with international standards. We have designated safety representatives and a working environment committee that monitor and address workplace health issues. Finally, we provide an incident report system that enables us identify and manage potential risks.

We have a zero-accident philosophy when it comes to incidents and spills.

HSEQ Policy
Transparency Act Report 2025
2024 Annual Report

Workers in the Value Chain Yes ● No ○ Targets Yes ○ No ● Publicly available Yes ● No ○

We apply a structured risk-based approach to supplier assessment and human rights due diligence. While no confirmed human rights or labour breaches have been identified, we recognize the need for continuous monitoring. Therefore, prior to supplier approval, we perform an initial risk screening covering geographical, industry and social risks to identify potential human rights violations and poor working conditions.

Further, we evaluate our critical and key suppliers through a Supplier Questionnaire. Suppliers must meet certain requirements and confirm their commitment to adhere to our Code of Conduct. Finally, continuous audits and follow-ups are carried out for high-risk suppliers to ensure compliance and address potential issues.

Transparency Act Report 2025

Affected Communities Yes ● No ○ Targets Yes ○ No ● Publicly available Yes ● No ○

Through our Human Rights Policy, we commit to respect human rights in communities affected by our activities, including the rights related to property, use land and natural resources, health & safety and access to water and sanitation.

Human Rights Policy

Customers and End-users Yes ● No ○ Targets Yes ○ No ● Publicly available Yes ● No ○

As stated in our Privacy Statement, we process data in accordance with the principles of GDPR.

Privacy Statement

Business Conduct Yes ● No ○ Targets Yes ○ No ● Publicly available Yes ● No ○

At Soiltech, we are committed to international human rights standards. Our policies include Human Rights and an Anti Corruption and Bribery policies, Ethical Guidelines, and a Supplier Code of Conduct, that set clear expectations for employees and business partners.

Our Human Rights Policy is based on the UN Guiding Principles and fundamental ILO standards, outlining our commitment to respect internationally recognized human rights across our operations and value chain. The Ethical Guidelines define expected ethical standards for all associated parties, covering topics such as HSE, conflict of interest and integrity, among others. Finally, our Anti Corruption and Bribery policy prohibits all forms of corruption and bribery and sets clear rules for gifts, hospitality and engagement with third-parties.

Transparency Act Report 2025
Human Rights Policy
Ethical Guidelines Policy
Anti Bribery and Corruption Policy

Environmental impact

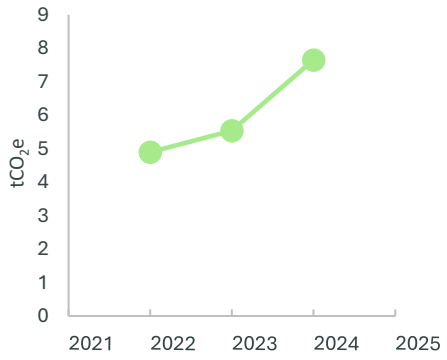
Total Energy Consumption | B3 29 82-89

Total energy consumption in 2024 162.23 MWh.

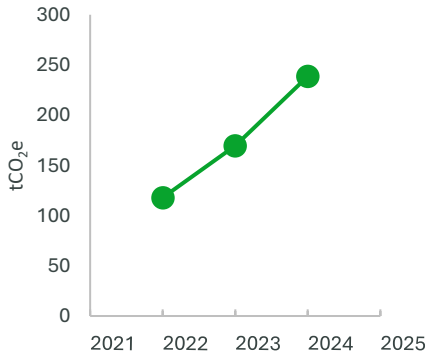
Greenhouse Gas Emissions – development over time | B3 30, 50-54, 90-109. 214-222, C3 54

*Emission factor sources: Scope 1: DEFRA 2024 | Scope 2: Location-based: IEA 2024 , Market-based: AIB 2024

Scope		Total Emissions 2022 (tCO_2e) Base line year	Total emissions 2023 (tCO_2e)	Total emissions 2024 (tCO_2e)	GHG emission reduction target 2030 (tCO_2e)	GHG emission reduction target 2050 (tCO_2e)
Scope 1	Fuels	3.86	4.49	6.39	2	0
Scope 2	Electricity Location-based	1.04	1.05	1.27	0.56	0
Scope 2	Electricity Market- based			97.31		
Total Scope 1 and 2 Location-based		4.89	5.54	7.65		
Total Scope 1 and 2 Market-based				103.68		
Scope 3	Category 6 – Business Travel	113	164	231	172.56	172.56
Total Scope 1, 2 Location-based and 3		117.89	169.54	238.65		



Total Scope 1 and Scope 2 Location-based



Total Scope 1, Scope 2 Location-based and Scope 3

GHG Intensity | B3 31

Scope 1 & Scope 2 Location-based	0.000000325 tCO2e per € → 0.33 gCO2e per €
Scope 1, Scope 2 Location-based & Scope 3	0.000010 tCO2e per € → 10 gCO2e per €

GHG Reduction Targets and Climate Transition | C3 54-55, 224-227

We have achieved our 2024 GHG reduction targets for Scope 1 and Scope 2, demonstrating steady progress in advancing climate and energy efficiency initiatives. The emission reduction target for Scope 3 – Category 6 Business travel, however, was not met, mainly due to employee growth and a geographically dispersed workforce. Loooking ahead, we have established both mid-term and long-term GHG emission reduction targets:

Mid-term emission reduction targets: commits to reduce Scope 1 and Scope 2 by more than 50% by 2030 from the base year of 2022.

Long-term emission reduction targets: commits to reach net-zero Scope 1 & Scope 2 emissions by 2050 from the base year of 2022.

To reach our GHG reduction targets, we have adopted the following measures:

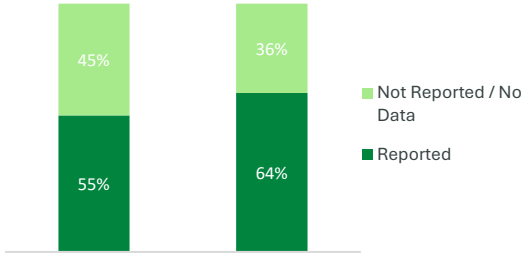
- Initiation of a joint effort with other tenants to explore the installlation of solar panels with the aim to increase the use of renewable energy.
- Implementation of energy efficiency measures (LED systems, motion/daylight sensors).
- Encouragement of virtual meetings.
- Optimization of travel shcedule and promotion of low-emission travel options.

While a formal climate transition plan outlining the actions to successfully meet our GHG reduction targets has not yet been adopted, the planned date for the adoption is 31/12/2027.

Reported Emissions from Value Chain Partners

As part of our ongoing commitment to improve transparency and quality in sustainability reporting, we have initiated the groundwork for tracking Scope 3 emissions. In collaboration with software developer Compera, we participated in a pilot project to develop a digital tool for collecting and reporting sustainability data across our value chain.

Through this initiative, 11 companies submitted data, representing approximately 24% of our value chain partners. For Scope 1 emissions, 55% of partners reported their figures. Scope 2 reporting saw broader participation, with 64% of partners successfully submitting their data.



Percentage of Partners Submitting Emission Data

Based on the number of partners that submitted data for each scope, **we identified total emissions of 249.66 tCO_2e for Scope 1 and 1,120.01 tCO_2e for Scope 2.** For both scopes, the largest share of emissions came from value chain partners in the Manufacture of Fabricated Metal Products industry.

These figures do not yet represent our company's Scope 3 emissions, as they reflect each partner's total organizational emissions. However, this marks an important first step in building a data foundation for more comprehensive Scope 3 reporting in the future.

Climate Risks | C4 57, 228-230

We have identified several climate-related hazards and transition events that could impact our operations. These include vulnerabilities to climate-related impacts that might lead to financial consequences, ranging from minor disruptions to a complete loss of asset value or operability. Transition events are mainly driven by the global energy transition and tightening emissions and discharge regulations, as well as stricter environmental rules, changing customer preferences, and potential shifts in investment patterns. To understand its exposure and sensitivity, the Group assessed its direct climate risk as low but acknowledged indirect risks from regulatory, operational, and market-driven challenges. To mitigate these risks, the Group focuses on energy-efficient technologies that reduce emissions and promote responsible resource management, helping to lower sensitivity to these hazards and transition events.

Potential negative financial impact of climate risks | 58 228-230

While climate-related matters are not expected to have a critical effect on our assets, provisions, or future cash flows, we acknowledge that broader industry-wide climate risks could indirectly affect our operations over time.

Pollution of Air, Water and Soil | B4 32

The undertaking is not required by law or other national regulations to report its emissions of pollutants and does not do so voluntarily.

Biodiversity | B5 33-34, 134-141

Site location	Area (m^2)	Site located in a biodiversity sensitive area*	Site located near a biodiversity sensitive area*
Koppholen 25, 4313 Sandnes, Norway	3,084 m^2	No	No
Kokstadvegen 23, 5257 Kokstad, Norway	28 m^2	No	No
Kokstaddalen 4, 5257 Kokstad, Norway **	0 m^2	No	No
7 Albert Street, Aberdeen, AB25 1X UK **	0 m^2	No	No
BUCURESTI, SECT. 1, STRADA AVIATOR POPISTEANU, NR.54A, CLADIREA 2, ETAJUL 2, biroul 214ResCowork22 Romania **	0 m^2	No	No

* According to the *World Database on Protected Areas* and *the World Database on Key Biodiversity Areas*
** Although our subsidiaries Sorbwater Technology AS and Soiltech Romania SRL and our UK branch Soiltech UK are registered in these locations, the addresses are used solely for legal registration purposes.

Land use | 34(a-d), 141

Land use type	Area (m^2)
Total sealed area	3,112 m^2
Total nature oriented area on-site	-
Total nature oriented area off-site	-
Total use of land	3,112 m^2

Water | B6 35-36, 142-158

Water withdrawal: ~ 492 m^3 Primary operation
Water withdrawal: ~ 11.7 m^3 * Additional office
Water withdrawal in high water stress areas: 0 m^3 **
Total water withdrawal: ~ 503.7 m^3

Soiltech's main office and operational site (primary operation) are located within a shared facility comprising multiple tenants. The company leases 3,084 m^2 out of a total building area of 6,932 m^2, corresponding to 44.5% of the total floor space.

The total water consumption for the entire building in 2024 was 1,106 m^3. Our estimated share amounts to approximately 492 m^3 for the reporting period. This figure reflects proportional allocation based on leased area and included typical office and workshop water usage. No production or process water is used at this location.

Reduction/Efficiency Measures:
At our main premises located in Sandnes, Norway, we have adopted the following reduction and efficiency measures related to water usage:

- We collaborate with other tenants and the building manager to promote water efficiency measures.
- Monitoring of annual water use and promotion of reduction measures, including leak checks, installation of water-efficient fixtures and raising awareness among employees.

Finally, we only withdraw water from the public supply network and discharge it into the sewer. Therefore, disclosure of water consumption can be omitted.

** This estimate is based on the national average water supply per household. In Norway, the annual number of working hours is 1,695 hours. In 2024, the average supplied water per connected resident is 166 liters per person per day. We have 1 employee located in our additional office in Bergen; hence the water withdrawal is calculated using the following formula:*
Water withdrawal = Number of employees × Daily water use per person × Number of days corresponding to working hours

*** Although our subsidiary Soiltech Romania SRL is registered in a region classified as high water-stress area according to Aqueduct Water Risk Atlas, the address is used solely for legal registration purposes and no employees or activities are present there. Accordingly, water withdrawal does not occur at this site.*

Resource Use, Circular Economy and Waste Management | B7

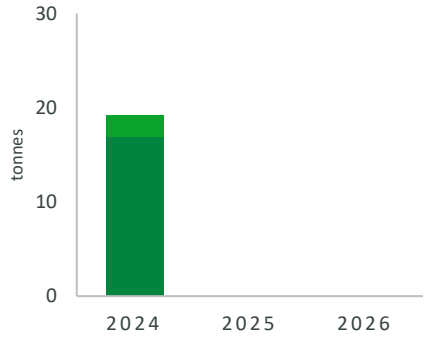
Annual waste generation: Report the total annual generation of hazardous and non-hazardous waste | 38(a,b) 160-172

As our office and main operational site are located in a shared facility where all tenants use the same waste collection containers, we receive a single consolidated report for the entire facility.

To estimate Soiltech's share of total waste, we applied a proportional approach based on the office area we occupy. As mentioned, the company rents 3,084 m^2 out of a total building area of 6,932 m^2 , and our share of the total waste has therefore been calculated according to this ratio. This approach provides an approximate but reasonable estimate of our waste generation, in the absence of tenant-specific waste data.

For the additional office located in Kokstad, waste data have been omitted, as there is only household waste generated in that facility.

Waste classification	Waste Management (tonnes)
Total non hazardous waste	16.85
Total hazardous waste	2.31
Total waste generated 2024 (tonnes)	19.16
Waste diverted to recycle	6
Waste diverted to reuse (go to energy utilization)	9



31 %

Material recycling

Description of circular economy principles | 37 159

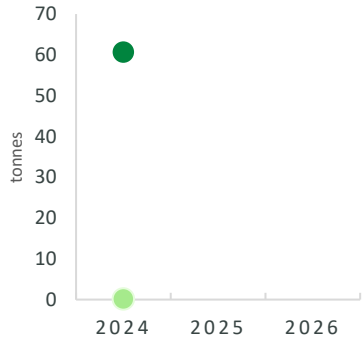
We integrate circular economy principles (CEP) into our business practices at Soiltech ASA.

- Implementation of the "Eliminate waste and pollution" principle
  We strive to reduce waste and pollution at the source by developing and deploying clean technologies that aim to minimize emissions and limit the use of harmful chemicals.
- Implementation of the "Circulate products and materials at their highest value" principle
  At the core of our business model is the commitment to keeping resources in productive use for as long as possible. We focus on the treatment, recycling, and sustainable handling of contaminated water and solid industrial waste streams, enabling recovered materials to be reused instead of discarded. Our technologies are specifically designed to prioritize reuse and recovery, particularly in water and waste treatment processes, ensuring that materials retain their highest value within circular cycles.
- Implementation of the "Regenerate nature" principle
  By treating and recycling contaminated water and industrial waste, Soiltech reduces harmful impacts on land and ecosystems, contributing directly to the regeneration of nature.

Annual mass-flow of relevant materials used | 38(c), 173-174

This year, we began reporting on the materials used in our operations. The identified materials were primarily used for building new equipment in 2024, with carbon steel as the main material, followed by stainless steel.

Material	Weight of material used (tonnes)
Carbon steel	60.7
Stainless steel	0.2
Total	**60.9**



Social metrics

Workforce | B8

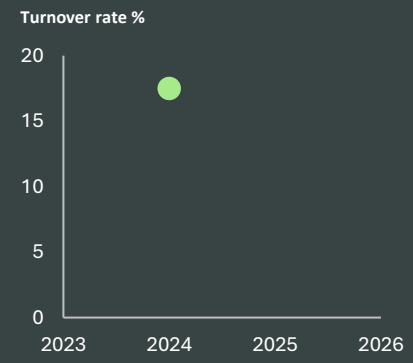
Employee counting methodology for the disclosures below: | B1 24 (e-v) 71-72
At the end of the reporting period

Employee counting methodology | B1 24 (e-v) 71-72
Headcount

Company	Country*	Type of contract*	Female*	Male*	Other*	Not Reported*	Headcount **
Soiltech ASA	Norway	Permanent	6	102	0	0	108
Soiltech UK	UK	Permanent	0	18	0	0	18
Total			**6**	**120**	**0**	**0**	**126**

*B8 39(c), 175-182, **(B1)

Employee turnover rate | B8, 183



Reported Employment Numbers for 2024

Turnover rate *	B8 40, 183	17.5%
Gender ratio - Management level	C5 59, 231-233	3:4
Gender diversity ratio – governance body	C9	Board members: 2:4
Total reported incident	B9 41(a)	4
TRIF (total recordable incident frequence)	B9 41(a)	4.974
Fatalities	B9 41(b)	0
Employees receive pay equal or above minimum wage determined by national law or collective bargaining agreement?	B10 42(a) 192-193	YES

* The overall turnover rate is largely affected by higher turnover at the UK branch, where an activity level was lower than expected.

Human Rights Policies and Processes | C6 61, 237

The undertaking has a code of conduct or human rights policy for its own workforce that covers:

- child labour
- forced labour
- human trafficking
- discrimination
- accident prevention

Soiltech maintains both an anonymous reporting channel and an incident reporting system as part of its complaint-handling mechanisms. The first provides a safe channel for employees to report irregularities and concerns, while the latter enables employees to report operational incidents and helps the company identify and manage potential risks proactively. | 61 (c)

In addition, the company has a documented procedure and reporting process for whistleblowing.

Severe Negative Human Rights Incidents | C7 62, 238

The company does not have any confirmed incidents in its own workforce | 62(a)

The company is not aware of any confirmed incident involving workers in the value chain, affected communities, consumers or end-users. | 62(c)

Based on data collected from our value chain partners through the Compera platform, all 11 reporting partners (100%) confirmed that there were no violations of the UN Declaration of Human Rights within their company, across their supply chain or among their business partners.

Governance metrics

Corruption and Bribery | B11 43, 206-207

The company have not made any violation to anti-corruption and anti-bribery laws, nor either received any fines for any violations.

Prevention measures:
We have adopted the following measures to prevent corruption and bribery:

- All third-party contracts are written, time-bound and require compliance with our Anti-Corruption and Bribery (ABC) policy, with termination rights in case of breach.
- Limiting gifts, hospitality and travel expenses to legitimate business purpose.
- Accurate recording of all payments related to business activities.
- All employees, contractors and any other third party are required to participate in ABC training.

Revenues from Certain Sectors | C8 63, 239-240

The company is not active in any of the following sectors:

- controversial weapons (anti-personnel mines, cluster munitions, chemical weapons
- and biological weapons);
- the cultivation and production of tobacco;
- fossil fuel (coal, oil and gas) sector (i.e. the undertaking derives revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and the Council 17), including a disaggregation of revenues derived from coal, oil and gas;
- chemicals production if the undertaking is a manufacturer of pesticides and other agrochemical products;

Exclusion from EU Reference Benchmarks | C8 64, 241

The company is not excluded from EU reference benchmarks that are aligned with the Paris Agreement.

Conclusion and future goals

Summary

In 2024, we strengthened our social responsibility efforts by introducing a social risk component that evaluates potential human right violations across the entire value chain, while we further incorporated human rights in our Audit questionnaire. Alongside our social responsibility initiatives, we are committed to reduce our environmental footprint. Our environmental goals include clear mid-term and long-term emission reduction targets for both Scope 1, Scope 2 & Scope 3 emissions.

Looking ahead

In 2025 and beyond, our priorities include:

- We aim to establish our climate transition plan by 31/12/2027 and further enhance our system for monitoring Scope 3 emissions.
- We will continue engaging suppliers on ESG and embedding sustainability in daily operations.
- Enhance our due diligence process to better identify and mitigate potential risks.

List of Omitted Disclosures | B1 24 (b)

Omitted sections	Reasoning
Cooperative B2 79	Not Applicable - will not report as cooperative
Scope 3: Categories 1-5 & 7-15 B3 50-54, 214-222, C3 54	Not applicable
Pollution of Air, Water and Soil B4 32	Not applicable
Percentage gap in pay between the undertaking's female and male employees [%] - If applicable B 10 42(b) 194-201	Does not meet the threshold
Percentage of employees covered by collective bargaining agreements [%] B 10 42(c) 194-201	No information available
Average number of annual training hours per employee B10 42(d)	No information available
Type of workers C5 60, 234-236	The company employs temporary workers in cooperation with the Norwegian Labour and Welfare Administration (NAV) and makes periodic use of agency employees.

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