

***Responsible Business
Conduct Sustainability
Report 2024
(Åpenhetsloven)***

TABLE OF CONTENTS

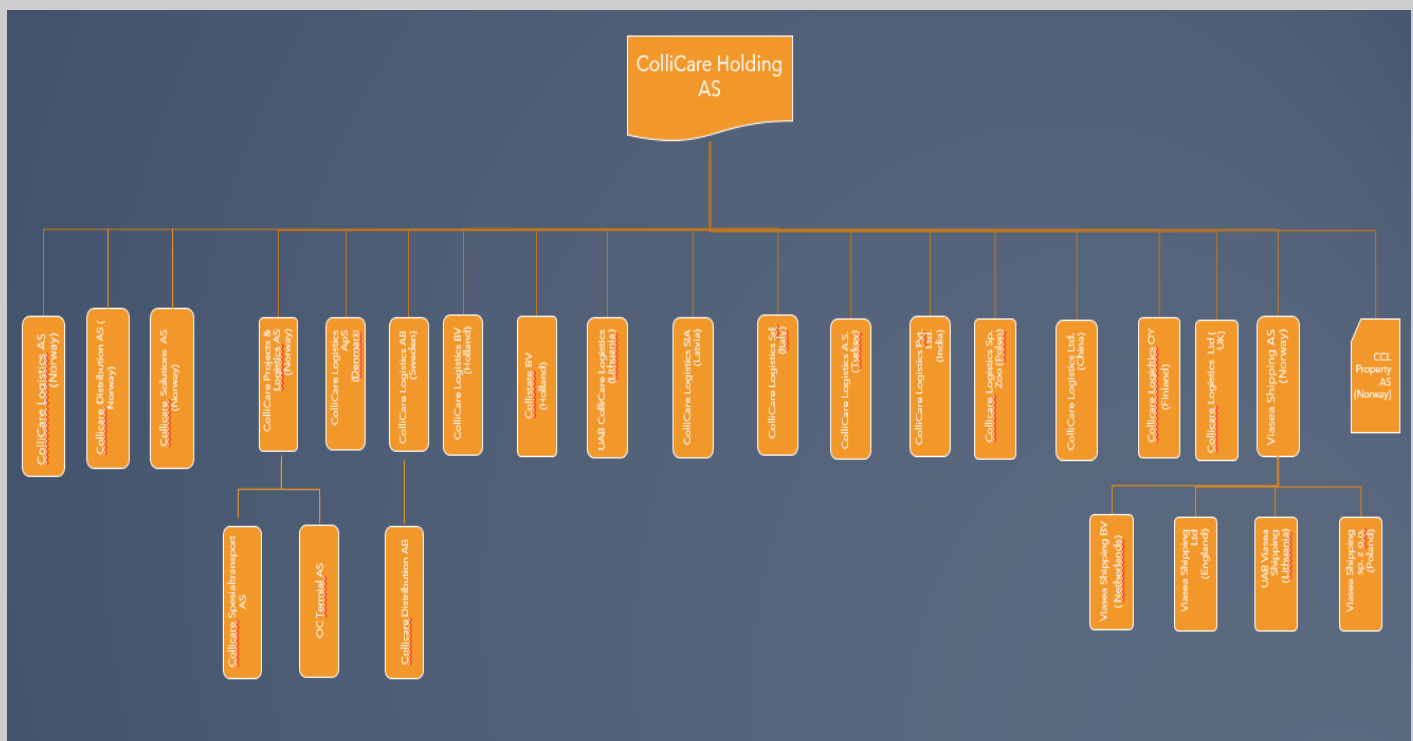
Key Information about ColliCare Logistics	3
Introduction.....	4
Sub-Contractor Management.....	5
How ColliCare Embed a Responsible Business Conduct	9
How ColliCare Identify and Assess Adverse Impacts	11
How ColliCare Cease, Prevent or Mitigate	14
How ColliCare Track Implementation and Results.....	18
How ColliCare Communicate how Impacts are Addressed	19
How ColliCare Provide for, Cooperate or Remediate when Appropriate	21
Environmental Targets and Policy	22
Contact Information.....	24

ColliCare Holding - Key Information

- Name of the company: ColliCare Holding AS - 926320432
- Headquarters Address: Deliveien 10, 1540 Vestby
- Provider of all logistics services within transport by -sea, -road, -air, -rail, third- party logistics, distribution, project-driven logistics, warehousing and home delivery.
- CCL Property AS: Maintenance of buildings and planning of projects for renovation or new buildings if needed. For 2024, no renovation or new builds was initiated or done. Maintenance of existing buildings only.
- Turnover for 2024: EUR 3 700 000
- Number of employees: 680

This report is covering ColliCare Holding with all its business units and subsidiaries as shown in the company structure figure below. UK office were closed during 2024.

Company Structure:



To the Readers of this Report

As I am writing this we are well into the new year. Looking back at 2024 there is no secret that it was a challenging year for the majority of us. Even if we are waiting for a break, the new year keeps continuing in the same direction. We are facing another challenging year with a lot of turmoil. Sustainability seems to be the least of our worries, even if extreme weather conditions works as evidence of how severe the climate changes can be. Human- and labour rights, as well as democracy, is deteriorating and it appears that all we do is treading water. However, here we are, leaping into a new year with the purpose of making sustainability to the top of the list again, crossing our fingers for the year to be calmer as it moves forward.

Even though most of us felt the effect of all the challenges last year, ColliCare still managed to come out of it successfully. Sustainability are still one of our main focuses and continuously improvements remains our dedication.

One of our proud achievements came when we could add ISO 28000 – Security and Resilience – to our list of certifications. This certification shows that we have proper control mechanisms and emergency plans in place, to avoid unwanted situations, and to protect those that represent us while transporting our customers' orders.

As a company with multiple ISO certifications, we have an extensive integrated management system. Risk management with risk evaluations is an integrated part of that system. Even if it looks like there will be no need for a full CSRD (Corporate Social Responsibility Directive) report, the double materiality analysis has been a huge focus for us, and it adds a new dimension to the risk evaluations. All this has helped to paint the full picture of the sustainability risks we as a logistic company is facing, and adds to the work we do for continuously improvements. Last year we also did improvements for the due diligence assessments. As the list of mapped suppliers only consisted of suppliers for the Norwegian business, we have now managed to extend the list to include some of our other business units as well. Our list of sub-contractors has also grown to its full size. Before, reporting only on our most used ones, now we have included every single one, down to those we have used only once. You are welcome to read more about it in the first section of this report.

Even if this year should turn out to be a challenging one, we promise to keep focusing on sustainability matters. Continue our focus on improving to be even more transparent, so you as our reader can gain more understanding of the complexity in our value chains.

With these words, let us finish on a positive and hopeful note. I wish all the readers of this report a wonderful year with a lot of happy memories to collect. Together we can continue to make sustainability our top priority.

Sonnie Førrisdahl
Sustainability & Quality Assurance Manager



Sub-Contractors and Suppliers

Definitions:

Sub- Contractors: companies used for transportation – all transportation modes.

Suppliers: companies used for all other purchases.

Sub-Contractors:

Number of Sub-Contractors used for transportation in 2024: 3686, of these 144 are used frequently – defined in this report as frequently used. Of those who are frequently used, we have in the last two years audited or done supervisory responsibility (controlled for living wage, work contracts and working hours) of 28%.

Number of Suppliers used in 2024: 240

The company has a sanction policy that limits our operations in countries that are regulated through Norwegian, EU, USA and UN sanction laws and regulations.

The list on the next page shows the countries our sub-contractors have their origin in, with country and numbers. If we take into consideration all 3686 sub-contractors, we are counting transportation companies from 58 different countries with the frequently used in the list shown on the right on this page. This includes all transportation companies for all services – road, rail and sea. We divide our sub-contractors in three depending on how much we use them. We also have a fourth category, which are

List of countries, frequently used	
Country	No of sub-con.
Norway	123
Lithuania	8
Denmark	3
Sweden	3
Germany	2
UK	2
China	1
Estonia	1
Italy	1

sub-contractors we do not want to use for some reason. Most of our business is transportation flow to Scandinavia from the countries we have own offices in. Our belief is that local presence makes it easier to have control on our business. Suppliers code of conduct and a due diligence self-assessment questionnaire has been sent out to these sub-contractors. By the use of

Country	No of sub-con.
Lithuania	750
Norway	624
Netherlands	420
Poland	386
Sweden	360
Germany	174
Latvia	166
Italy	126
Türkiye	97
Denmark	69
Serbia	69
Finland	63
Romania	51
Estonia	33
UK	28
Slovakia	27
Bulgaria	20
China	20
Hungary	20
Czech Republic	19
Belgium	18
Spain	17
USA	13
India	4
Korea	4
Greece	3
Montenegro	3
Pakistan	3
Singapore	3
Taiwan	3
Vietnam	3
Australia	2
Canada	2
Thailand	2
Bermuda	1
Chile	1
Iceland	1
Israel	1
Libanon	1
Malaysia	1
New Zealand	1
Panama	1
Philippines	1
Seychelles	1
Slovenia	1
South Africa	1

Verify we managed to increase the number of signed Code of Conducts. In addition we have both code of conduct and the questionnaire as part of the obligatory signing papers when a contract is written.

Road: Road transportation is characterized by use of several sub-contractors and spot markets. This causes potential high risks that CCL has addressed by focusing on sub-contractors we have knowledge and experience with, even if we do not necessarily have a signed contract with that carrier. Although the risk has decreased with increased focus through legislation and controls, there will always be a risk. That is why the suppliers code of conduct is part of all our transportation orders. Those who says yes to do an assignment will automatically be bound to the code of conduct.

The list on the left shows all countries our sub-contractors have their origin in. That being said, in some cases there might be a branch office situated in another country that will perform the transport. However, these branches are not situated in any other countries than those mentioned in the list, but the numbers could be slightly altered. The majority of the companies used are sole proprietorships or small businesses. There are also a lot of these companies that are used only once or twice. 3177 of these sub-contractors has payments from us with less that EUR 50 000,-. Of them, 2702 with less than EUR 10 000,- and of these 1446 with less than EUR 1000,-

In Norway, for domestic transport, a written contract is in place for all sub-contractors and there is no use of spot market. The majority of our business is based in the Norwegian market.

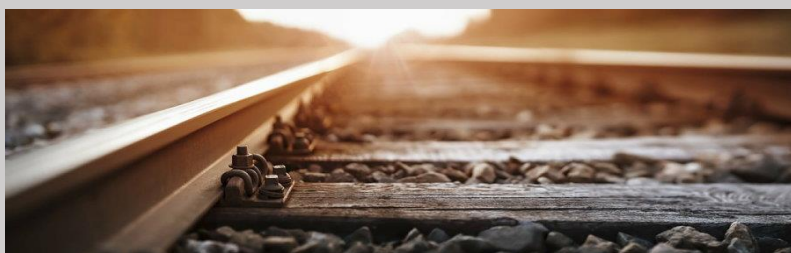
Short Sea: Is shipping transportation within Europe and are done mostly with CCL Groups own company, ViaSea. All ViaSea ships have workers that are organized through IT Sea Farers. Occasionally we can use other shipping companies, but are then using larger well reputable companies that have third party checked control systems, like ISO certifications, sustainability scores or similar. ViaSea Shipping is included in this report. ViaSea sub-contractors and suppliers are therefor included in the lists showing in this report.

Deep Sea: Defines all shipping coming in from outside of Europe and are characterized by big players. These companies are of such a size that it is difficult for smaller ones to ask for transparency regarding their processes and routines. However, all shipping companies we used in 2024 are third party evaluated through certifications and/ or sustainability ratings and have published sustainability reports. These are mostly companies which are obligated to report in line with the CSRD directive for full transparency this year, and for the upcoming CSRD (Corporate Social Responsibility Due

Diligence Directive). Our transportation are based on what we call FOB – Free On Board. Meaning that we will have no responsibility before the customers goods enters the ships. In almost all orders we receive a sealed container from our customers. We, as a logistics company, has no access to break the seal to check the content. Only customs at the border sits with this right. That means that we have limited control on the upstream value chain, before we are handed the transportation task.

Air: CCL holds a IATA licence which means that we need to follow strict guidelines for all of our air transportations.

Rail: CCL uses rail transportation as part of a multimodal solution or on its own from pick up to delivery. Rail transportation provides our customers with an environmental friendly solution. Our main rail sub-contractor has targets for working conditions, diversity and equality, energy efficiency and climate change. The company publishes a yearly sustainability report and are ISO 9001, 14001 and 27001 certified.



Warehousing: CCL has warehouses in Norway, Sweden, Lithuania and Netherlands. A majority of the staff working at these warehouses are own workforce. Personnel through recruitment bureaus might be used as temporary staff due to sudden and temporary changes, like seasonal fluctuations or as back up for long term sick leave. Warehouse personnel are usually male dominated and even if women are encouraged to apply, there is little to be done when female applications are absent. For the Norwegian warehouses, we do have a target of 40% women. Warehouses has extended HSE measures in line with our ISO 45001 certifications and are part of our due diligence assessments as well as part of our internal audit program.

Project-driven logistics: Project-driven business with specific requirements for transport and logistics. Customized and tailored solutions with focus on project management, safety and risk management.

Property: CCL leases/ rents the offices or buildings we are operating from in Norway. However, for some of the buildings we have own responsibility for maintenance. CCL Property have the responsibility for maintenance of these buildings. CCL Property are also projecting renovations or new buildings if needed. At the moment, there is no such projects ongoing.

Suppliers:

Last year the number of suppliers were those connected to the Norwegian business only. For 2024 we have added some of the suppliers in Latvia, Netherlands and Sweden to the list. In all 240 suppliers are mapped ranging from tires and fuel to food and banking. We are continuously working on further extending our control of listed suppliers. Of the suppliers mapped, the fuel suppliers are the majority of our costs, about 46%. 33% is related to finance and banking for leased vehicles and machinery at our warehouses and terminals. Other major costs is related to repairs, maintenance and truck wash. There is no risks found on these suppliers as these are well known and frequently used by many in addition to be well reputable companies. In addition, small neighbourhood stores are used for smaller purchases, as cakes for celebrations and food for overtime. When both sub-contractor and supplier costs are looked up on as a whole, the supplier costs is about 4% of the total. With little risk among the suppliers, we are concentrating this report around the sub-contractors in line with a risk based approach.

Country	No of supp.
Norway	176
Sweden	28
Latvia	19
Netherlands	14
Denmark	1
Finland	1
Lithuania	1



Due Diligence Assessments



Definitions:

Human Rights: International human rights in line with the Universal Declaration of Human Rights and the ten principles of the UN Global Compact (CCL has not joined the Global Compact). CCL's Code of Conduct is covering all these principles regarding human rights, labour rights, environment and anti-corruption.

Labour Rights: In line with ILO guidelines (International Labour Organisation), with emphasis on the eight core conventions. Declaration of Fundamental Principles and Rights at Work. Abolition of Forced Labour. Freedom of Association and Protection of the Right to Organise. Right to Organise and Collective Bargaining. Equal Remuneration. Discrimination (Employment and Occupation). Minimum Age. Worst Forms of Child Labour. CCL's Code of Conduct are covering the core conventions.

Livable Wage: 60% of medium wage in the country you are working in, or minimum wage – whichever is highest.

1. Embed Responsible Business Conduct Into Policies and Management Systems

Our Code of Conducts can be found on our web pages here: <https://www.collicare.com/sustainability/responsible-business-conduct>

All employees and sub-contractors must approve our Code of Conduct and do all their business in line with these standards. New employees are trained in the CoC as part of the onboarding program. The CoC and the training program are evaluated every year. These policies and guidelines, as well as the Groups strategies and goals, are approved in the yearly management review meetings together with the senior management for the ColliCare Group. A yearly report are written, presented and signed by the CEO and by representatives for the employees.



Strategies and action plans:

At CCL we prioritize environmental, social and ethical considerations in our decision-making processes to continually assess and improve in these areas. Throughout this journey, we are committed to uphold high standards of ethics, environmental responsibility and social welfare. We believe that sustainable business practices not only benefit our company and customers, but also have a positive impact on society and the planet as a whole. We use acknowledged standards to form strategies, to our integrated management systems and action plans. CCL holds an ISO 9001 (Quality), ISO 14001 (Environment), ISO 45001 (Occupational health and safety), ISO 28000 (Security and Resilience) and ISO 39001 (Road Traffic Safety – only for Projects and Logistics) certifications. We are also rewarded with a silver medal from EcoVadis,

placing us in the top 15% of the more than 150 000 companies rated. In our industry, we are placed in the top 5%. EcoVadis score is based on how the business performs in all areas of sustainability; ethics, environment, labour & human rights and sustainable procurement.

Human Rights: We pledge to protect international human rights in line with the Universal Declaration of Human Rights. We are working for no violations at our own workplace, departments and offices as well as throughout our whole value chain. Our target is zero misconducts and for 2024 there were no reported cases.

Labour Rights: All employees and workers representing CCL in any way shall have a safe and healthy workplace. We have a zero-accident philosophy, and our procedures and routines are in line with this policy. We highly value and respect employee rights, including the right to organize and for collective bargaining. We promote diversity and equal opportunities and works for a livable wage in our whole value chain. The ILO Conventions (International Labor Organization) are the guidelines for our labor rights standard with emphasis on the 8 core conventions.

Livable Wage: For own workforce, livable wage is checked on a yearly basis as a report from all CCL offices and confirmed through internal audits. For 2024, all employees in own workforce were paid a livable wage.

In value chain this is checked through supervisory responsibility and audits. All audits are done in line with our audit procedure and program.

Environment: Our goal is to reduce our emissions with 55% within 2030, carbon neutral in 2040 and emission free in 2050. This, in line with the Paris Agreements goal for limiting the global warming to 1,5°. To be able to reach this goal we actively participate in different programs and projects to support the development of new technology and make investments when possible. In addition, we have a strong focus on creating rail routes and move goods away from traditional road transportation to shipping. You can read more about our environmental strategy and the emissions calculations in our Environment report published here: <https://www.collicare.com/sustainability>

Who is responsible for the due diligence assessments and how it is organized:

The overall responsibility for our responsible business conduct and sustainability strategy lies with the Sustainability Manager. She shares the responsibility with three advisors covering environment, health, safety, security, work environment and quality assurance. The team supports all units in questions regarding our strategy, and are helping out with the implementation of a responsible business conduct in all countries we are located in. The due diligence assessments are this teams responsibility. Two of the members of the team has gone through OECD Norway's training in due diligence assessments and the manager has also participated in sustainability training. Further training are evaluated on an ongoing basis. The due diligence assessments is

incorporated as part of the sub-contractors audit program and as questionnaires. Due diligence is also an important part of our internal audit programs. This is performed with basis in our due diligence questionnaires and interviews with employees, randomly chosen. The audit program is created with a risk based approach and are updated at least yearly.

How do we communicate the importance in our organization:

Training: All employees receives training in environmental issues, health and safety issues and our code of conduct. Everyone has the responsibility to ensure that our code of conduct are being followed. Being part of CCL means that you have to commit to these guidelines. All trainings mentioned here, and signing of the CoC, are part of the onboarding process. In CCL we are treating each other with respect and dignity.

Whistleblower Procedure: We have in place a whistleblower procedure that all employees, workers in our value chain and other stakeholders can use to report concerns, suspicions of or witnessed misconducts. You can find our whistleblower procedure here: <https://www.collicare.com/whistleblowing>

Internal Audits: We perform internal audits with due diligence assessments and employee interviews to ensure that we are following our policies, procedures and all necessary routines. These employees are chosen randomly to represent their teams. To participate is of course voluntary and confidential. These interviews represent about 70% of our work force. The employee interviews are in addition to employee satisfaction surveys and personal development meetings and are all a part of ensuring that all employees are treated well, and have a proper work environment.

Committees: Work environment committee meetings can be used to raise concerns for discussions. The committee includes a representative from occupational health services and AKA (only in Norway – the Working environments committee against alcoholism and drug addiction).

Representatives: Through safety representatives, safety rounds and employee representatives we aim to ensure the importance of a healthy and safe work place, are underlined and communicated to all. These representatives can also be used to raise concerns. In Norway, all offices/ terminals with more than 5 employees has a safety representative in line with laws and regulations.

How do we communicate the importance to our sub-contractors and business partners:

Suppliers Code of Conduct: all of our sub-contractors, business partners and suppliers are obligated to sign the Suppliers Code of Conduct. Code of Conduct is a part of the contract for new partners, for those we already have on board, we are still missing a few signatures. However, about 90% of frequently used sub-contractors have signed it, and we are still working to reach the 100% mark. Sub-contractors coming in through spot market will automatically be sent our code of conduct and by accepting the order, they have also accepted to work in line with this policy.

Audits and Due Diligence Assessments: All sub-contractors can be audited, and how they perform due diligence assessments are part of the audits. Who to audit each year are chosen by using a risk based approach and we are operating with audit plans that are evaluated on an ongoing basis. Our audits follows the laws and regulation for notice times and follow ups. 12,5% of our frequently used sub-contractors has been audited in full by CCL audit team. 18,75% have been controlled for living wage, proper work contracts and working hours. For Norwegian companies, all of them are subject to supervisory responsibility. These sub-contractors and business partners are mostly long-term service partners we have had onboard for a long time. That gives us the security of knowing how they work and their qualities. However, from time to time we need new suppliers on board and for choosing new suppliers we have a procurement procedure that needs to be followed. For road transportation, we always do our supervisory responsibility before deciding to take on board that sub-contractor. We check salary slips and work contract to make sure they are paid a living wage and have a work contract that is in compliance with the applicable laws and regulations. Due diligence assessments also have a natural part of that procedure.

Our Experiences:

This is the third report and the third year of ensuring compliance to the Norwegian Transparency Act. Still, for many companies, especially the smaller ones, this law seems to be a foreign concept. It is important though to mention that they are not subject to publish a report, but they do provide services to many that needs to. Sub-contractors abroad seems to have adapted to stricter regulations. They are often positive to due diligence and audits and are open to show the information we need. In Norway, even if we have lived with the concept of supervisory responsibilities for quite some years now, we often experience reluctance to answer our due diligence assessment questionnaire. Given the relatively safe working conditions we are enjoying in Norway, they often find it unnecessary and a waste of their time, However, with extended questions in tender documents, more reporting, audits and more focus on sustainability, we believe this will change in the next few years.

2. Identify & Assess Adverse Impacts In Operations, Supply Chains & Business Relationships

To identify and assess adverse impacts are about risk evaluations of our value chain. Logistics is a business area a lot of people has opinions about, due to the many headlines in the news. Safety issues due to trucks that are not in good shape, bad winter tyres, breach on cabotage laws and drivers that does not have money enough for decent food while being on the road. However, these headlines does not show the whole picture because logistics is not at all only about road and drivers. There are many aspects of logistics; shipping, rail, storage, terminals and office and all of these aspects are taken into account in our identification process. An important note to make is consumers' willingness to pay for freight. Freight is seen upon something that should be done for a low cost or even given for free. The continuance of such practices may force small players out of the competition or to do business under poor conditions. Even though improvements are done with stricter legislation, all these are risks that our business is facing. We are focusing every day to fight transportation companies that are not treating their drivers fairly and to give those we use, proper working conditions.



Risk Evaluation Process: CCL are using a 5x5 matrix for the risk evaluation process, meaning we rate the risk on a 5 point scale from insignificant to critical and the probability from unlikely to almost certain. These risks are defined through an assessment of the business areas we operate in with input from the different parts of the business that has the best knowledge and experience. In addition to reports from our deviation system, we have also used interviews in all levels of the organization. Local presence helps us to identify risks in areas and countries we operate in outside of Europe. Our risk evaluations also include country risks for the country we are present in and a general industry risk. All these areas

are taken into consideration in our 5X5 risk matrix. In 2024 we also introduced Security Threat Scenarios in compliance with our ISO 28000 certification. For the first time we are also introducing the double materiality analysis in line with CSRD reporting directive as basis for our risk analysis presented here. Risk evaluations is an ongoing process and are part of the management review meetings performed twice a year with senior management in place.

Method Description:

Materiality analysis has four steps: UNDERSTAND – IDENTIFY – EVALUATE – DECIDE

Step 1: Understand

To understand the activities that is part of our own operations, and in the value chain, are crucial for proper risk management. For CCL this has included mapping of own activities, activities in our value chain, the products that are most frequently transported, the most important customers and other stakeholders that are relevant through an stakeholder analysis.

Activities done to understand:

- Work meetings and workshops
- Interviews with key personnel to understand operations
- Analysis of statistics

Step 2 – Identify:

Identifying potential impact, risks and opportunities within all our activities, both in our own operations as well as in our value chain. This has been done, involving employee representatives and management. All of these are considered to be stakeholders with high or very high interest/ influence on CCL.

Activities done to identify:

- Work meetings and workshops
- Meeting and workshop with HR Dept. and management
- Meeting and workshop with employee representatives

Step 3 – Evaluate:

Evaluate actual and potential impact, risks and opportunities in each of the sustainability themes, creating a net list of impact, risks and opportunities. Net list is divided into areas based on the ESRS standards.

Activities done to evaluate:

- Work meetings and workshops
- Meetings with HR Dept.
- Meeting with employee representatives

Step 4 – Decide:

Decide the score of each impact, risk and opportunity. Due to our ISO certification we have experience in using the 5x5 matrix and decided to use this matrix also for the double materiality analysis.

Activities to decide:

- Work meetings and workshops
- Meeting with employee representatives
- Meeting with HR Dept. and management

Summary of the most important negative impact and risks discovered through the materiality analysis:

ESRS Ref.	Topic	Impact/Risk	Description	Materiality
ESRS E1	Climate Change	Negative Impact	Emissions from owned vehicles (Scope 1), office energy use (Scope 2), and outsourced transport (Scope 3) significantly impact total GHG levels.	High
ESRS E2	Pollution	Negative Impact	The majority of road transportation is done by an diesel fleet that continues to emit pollutants in heavily trafficked areas and linehaul. Despite a transition to cleaner alternatives, diesel trucks still contribute to air pollution. Viasea shipping operations can contribute to marine pollution due to spills or discharges, though this is mitigated by adherence to strict shipping standards.	High Moderate for ViaSea
ESRS S3	Affected Communities	Negative Impact	The target that have effect on local communities is our emission reduction targets. If we do not succeed in cutting these emissions we could, in the long run, have negative effect on local communities with congestion and contribute to negative climate changes.	Moderate
ESRS S1	Own Workforce	Risk	Our employees are in contact with several different people. Cases of discrimination/ racism has occurred due to ethnicity and religion.	Moderate
ESRS S2	Workers in the Value Chain	Risk	Road transportation will always have the risk of traffic accidents, causing damage to goods, injuries or potential deaths for driver or the public.	High
ESRS S2	Workers in the Value Chain	Risk	The world are facing turmoil with war in Europe and in the Middle East. Geopolitical conditions can lead to loss of revenue, higher costs and delays There is an increased chance of trade war and political instability affecting the whole value chain.	Moderate (based on 2024 situation)
ESRS S2	Workers in the value chain	Negative Impact	Logistics is a very competitive market that naturally gives price pressure. This might lead to sub-contractors feeling they have to accept assignments that is too low priced or to frequent to stay relevant in the market. This might lead to pressure, especially on livable wage and the work-life balance.	Moderate
ESRS S2	Workers in the value chain	Negative Impact	The increased environmental focus and the implementation of EU's Green Deal has led to a higher demand for alternative transportation modes like rail and sea, and vehicles with alternative fuel. As this is beneficial for the environment and for CCL as a whole due to our focus on emission reductions, this may cause financial distress for the value chain. Especially for smaller sub-contractors, the cost for vehicles with alternative, green fuel are too high and they might not be able to compete in the long run and ultimately face termination of their business.	Moderate

Prioritized Risks:

The materiality analysis showed us that most of our high risks are related to emissions and how we handle the negative impact of our operations. For actions, emission reduction targets and achievements we ask you to read our Environmental Report found here: <https://www.collicare.com/sustainability>

Risks/ negative impact related to environmental issues:

- GHG Emissions for all scopes
- Air pollution mostly due to road transportation
- GHG emissions impact on local communities

As these are addressed in the Environmental report, we will not elaborate about these issues here.

Risks/ negative impact related to own workforce:

- Discrimination, racism and harassments

Risks/ negative impact related to our workers in the value chain:

- Traffic Accidents
- Geopolitical Conditions
- Pressure on livable wage and work/life balance
- Environmental focus might be too costly for small and medium sized businesses

These risks are defined with the four steps in the materiality analysis. The risks shown here are chosen through a risk based approach. All risks are evaluated on an ongoing basis and can be altered if significant changes are done. Even if Responsible Business Conduct are done in a separate risk evaluation, the biggest risks are also visible in the overall evaluation for CCL Group. These risks are divided into Operational, Commercial, Compliance, Strategical, Reputational, HR/HS, Sustainability and In Country. In 2024 we also added security and resilience into our evaluations.



Other Risks and why they are not prioritized:

Work and Rest periods: this has historically been a big issue, but with the introduction of tachographs in the trucks that measures the driving hours, this is now considered a low risk.

Accidents on site (storages and terminals): Regular safety rounds has helped to decrease the risks substantially.

Uncontrolled emissions of dangerous waste: Several actions has decreased the risks. ADR training of all personnel handling dangerous goods, strict routines, contract with external supplier if situations occurs, implementation of the IT system EcoOnline and emergency plans for unwanted incidents. Most

importantly, the amount and type of goods that CCL handles is not the ones that could create the most severe disasters.

Waste Management: Monthly reports ensures that we can track our waste management. Reports shows that we recycle over 99% through our supplier in Norway. Waste goes to either reuse or recycling to new products. However, most of it is used for energy production.

That they are not prioritized does not mean they are forgotten. All risks, also those considered to be low risks, are evaluated on an ongoing basis and at least twice a year in management review meetings.

3. Cease, Prevent or Mitigate Adverse Impacts

Cease, prevent or mitigate is about dealing with the findings our assessments has uncovered. As described earlier we are focusing on our biggest risks without losing sight on what we have defined as low risks. In the following pages we will describe the measures we have done to meet the highest risks we are facing.

As well as auditing our own value chain, CCL is also being audited by third parties. CCL is ISO certified (9001, 14001, 45001 and 28000) and are going through periodic audits every year. These certifications helps us with continual improvement and to deal with our findings in a holistic and systematic way. Furthermore, some of our customers and the Norwegian Labour Inspection Authorities also perform yearly audits at our premises in Norway where the largest portion of CCL business is performed. Internal audits are done by the audit team including all business units in all countries.



Targets, Prevent or Reduce our Risks

<i>Prioritized Risk</i> <i>(Rated as Moderate Risk)</i>	No harassments, racism and/ or discrimination of any kind. Risk related to own workforce.
<i>Target</i>	Zero cases
<i>Status</i>	No cases reported in 2024. An improvement from 2023. This risk is interdependent with ESRS S2 – Workers in the Value Chain
<i>Target for the Reporting Year</i>	Zero cases

Measures taken and the reason behind our actions:

We continue to have focus on this issue, and in 2024 a procedure to ensure no discrimination in the hiring process were launched. We are seeking to ensure diversity and only have the right competence as the driving factor when hiring.



<i>Prioritized Risk</i> <i>(Rated as Moderate Negative Impact)</i>	Proper work contract and livable wage in the value chain. Impact related to workers in the value chain.
<i>Target</i>	All drivers shall have a proper work contract and a livable wage.
<i>Status</i>	The controls shows that Norwegian transport businesses are not aware of the updates on the minimum wage. Frequently controls are done to ensure correct wages and will continue in 2025. However, as this is for Norwegian businesses the wage is livable and adjusted accordingly when deviation has been found. This risk is interdependent with ESRS S1 Own Workforce.
<i>Target for the Reporting Year</i>	No critical findings in 2025

Measures taken and the reason behind our actions:

In CCL we have a HSSEQ (Health, Safety, Security, Environment and Quality) team who’s responsibility are to ensure that controls and audits are done in line with our procedures and plans. We perform three different controls. 1) supervisory responsibility in line with the Norwegian regulation “allmenngjøringsforskriften” 2) driver controls where we interview the driver and have vehicle control. 3) audits at carriers headquarter for full walkthrough of procedures, routines and on site observations. The combination of these checks are created to ensure a decent work environment for drivers that represent CCL. This effort will continue in 2024 in line with an extensive audit plan.

<i>Prioritized Risk</i> <i>(Rated as High Risk)</i>	No Traffic Accidents causing injury's to the involved parties. Risk related to workers in the value chain and own workforce.
<i>Target</i>	No traffic accidents causing injury's
<i>Status</i>	No traffic accidents causing injury during 2024. An improvement from 2023.
<i>Target for the Reporting Year</i>	No traffic accidents causing injury's

Measures taken and the reason behind our actions:

With so many vehicles on the road at the same time, traffic accidents will always be a fairly high risk and not always something you can do much about.

In the drivers handbook we give advice on good food choices and that everyone needs to take necessary breaks to function in a good way. At the driver controls we check that vehicles are in good condition and that the driver has all necessary licenses. At the start of 2024, we also arranged training for correct loading and lashing as a security measure to avoid unnecessary accidents. All these actions are done to ensure that our drivers have safety on the top of their mind. If accidents happens we have an emergency plan to ensure efficient handling of the situation. These measures will continue in 2025.

<i>Prioritized Risk</i> <i>(Rated as Moderate Risk)</i>	Geopolitical and political conditions creates turmoil and uncertainties. Risk related to workers in the value chain.
<i>Target</i>	Evaluate the negative effects the geopolitical conditions might cause to be able to reduce uncertainties and minimize the negative effects if possible
<i>Status</i>	Continuously attention to any changes in the geopolitical conditions to be able to make swift changes if possible. However, the situation are unclear and there is a possibility that any actions taken from our side could be futile. Our influence is limited. This risk is interdependent with ESRS S1 Own Workforce.
<i>Target for the Reporting Year</i>	Evaluate the negative effects the geopolitical conditions might cause to be able to reduce uncertainties and minimize the negative effects if possible

Measures taken and the reason behind our actions:

The increased geopolitical turmoil is beyond our influence. Due to the challenging situations we are facing it is important to let as little as possible come as a surprise, even if we are not able to put in actions that would have proper effect for our business and value chain.

<i>Prioritized Risk</i> <i>(Rated as Moderate Risk)</i>	Environmental focus and the Green Deal might cause financial distress for small and medium sized businesses. Risk related to workers in the value chain.
<i>Target</i>	Reduce GHG emissions while ensuring our small and medium sized sub-contractors stays in business.
<i>Status</i>	Through our participation in different programs, to reduce the negative climate change impact, we are working for support programs to ensure small and medium sized sub-contractors has the means to meet the requirements. This risk is interdependent with risk related to climate change – ESRS E1 and Pollution ESRS E2
<i>Target for the Reporting Year</i>	Continue our work through the programs.

Measures taken and the reason behind our actions:

We are continuing with our engagement in different programs, whose aim is to ensure the green shift and to reduce emissions in line with the Paris agreement. One of the biggest issues is support programs for investing in new technology. Without financial support programs it will be challenging to reach the wanted GHG reductions. We have been a voice to front improved and more predictable financial solutions to ensure more investments going forward. This risk is interdependent with risks related to climate change.



4. Track

Implementation and Results

In CCL the HSSEQ team as described earlier in this report are responsible for the evaluations, setting the actions and measure the effect of the decided actions. The team has monthly meetings and any potential issues are addressed to the senior management team. Together they will decide how to act.

Twice a year all actions and results are presented, discussed and evaluated in a management review meeting. Both CEO and representatives from the Board are present.

The team has responsibility for performing supplier and sub-contractor audits, internal audits and due diligence assessments. This is done in line with a set plan, approved in the management review meeting held in January each year.

Major non-compliances*: 0

Minor non-compliances**: 0



**Major non-compliances are defined as: child labour, trafficking, bonded labour - including slavery. Human rights are not respected, no evidence of proper HSE measures, livable wages are not paid, not compliant to laws and regulations, systematically harassments and/ or discrimination*

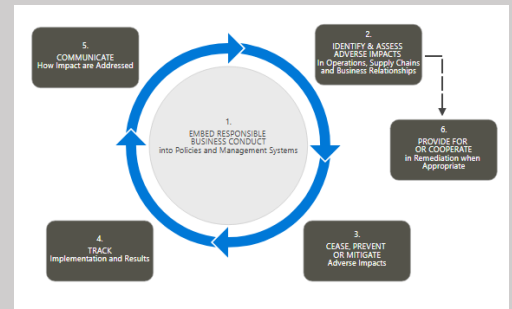
***Minor non-compliances are defined as: Breaches that can cause tension, irritation or frustration at the moment it happens, but although it's severity it is easily forgotten. This can be unthoughtful comments based on religion, sexual orientation, gender etc*

5. Communicate

How Impacts are addressed

Responsible Business Conduct includes how we communicate the way we work with due diligence assessments and how we will remediate if negative impact has been identified. As part of the OECD’s guidelines it is important with transparency and this report is, amongst others, part of our communication plan. This report is available to all stakeholders and can be downloaded on our web pages.

In 2024 we have not identified any cases where CCL contributed to or caused a negative impact on the environment, own workforce, society or any of the people in CCL’s value chain.



How do we Communicate to Stakeholders the Handling of Negative Impact

Internal Communication:

- Internal News: information can be communicated through our internal news web page. These messages can be adapted to fit each country and in the preferred language. Often used for updates on sales, certifications, public holidays and other more easy going information.
- Important information on Screens: All offices, terminals and warehouses has screens that are used for information purposes. These are often used for HSSE actions, special targets or changes in policies. The content can vary from country to country, depending of the information that is needed.
- Contact list for special/ emergency incidents: All countries has an emergency procedure with a contact list if special incidents that has or can cause negative impact, occurs. All people in this list has their dedicated work tasks if severe deviations occurs.
- Work Committee: If necessary, incidents can be discussed in the work committee, held every quarter. This committee consist of both representatives from top management and employees. All employees are invited to bring topics to the table, with the right to be anonymous if preferred.
- Whistleblower procedure: All employees can report incidents anonymously through our whistleblower procedure. All cases reported here will go directly to HR. They will handle the case, or hand it over to correct supervisor/ manager. In 2024 we had no cases reported through this channel.

External Communication:

- News Letters: Every 4-6 weeks we send out a newsletter to our customers. In this letter we can address what we do to issues that can or has caused a negative impact.
- Important news will show up on our web sites. E.g., delays due to extreme weather conditions.
- Customer Survey: A yearly customer survey/ NPS survey is done as part of our continuously improvement program.
- Whistleblower procedure: All stakeholders can report incidents anonymously through our whistleblower procedure. All cases reported here will go directly to HR. They will handle the case, or hand it over to correct supervisor/ manager. In 2024 we had no cases reported through this channel.

Public Communication:

- Responsible Business Conduct Report: The responsible business conduct/sustainability report will be prepared in line with the Norwegian Transparency Act and published on our web sites. Where to find it will be visible in CCL’s yearly report.

- On our web site you can easily contact us to ask us about anything related to our Responsible Business Strategy. We are following the answering time that is stated in the Transparency Act (Åpenhetsloven) So far, no questions has been asked through that channel.
- Through our web sites you can easily report through our whistleblower procedure. Anonymously if you prefer.



6. Provide for or Cooperate In Remediation when Appropriate

If CCL discovers through its due diligence assessments that actual negative impact has found place, we are obligated to remediate as appropriate. Remediation can be economical or other compensations. Public apologies or that the damage is otherwise rectified.

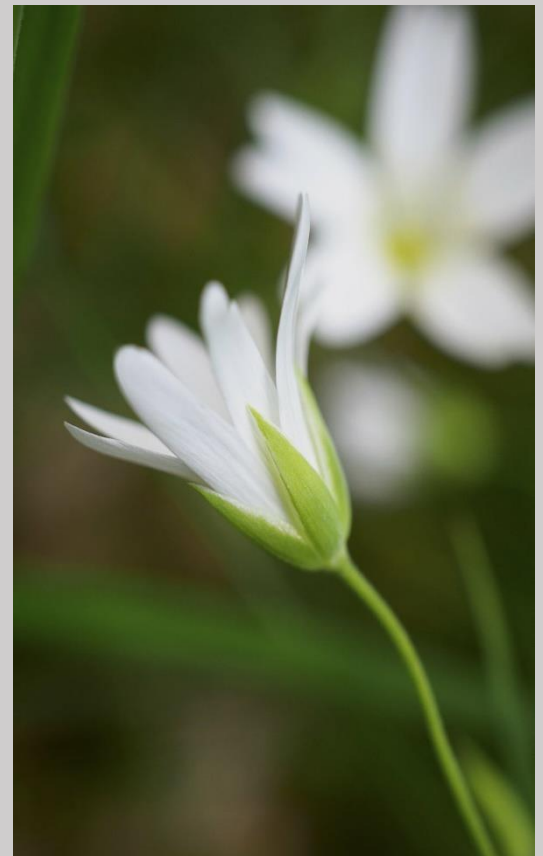
Besides directing a possible or actual negative impact directly to a supervisor or employee representative, there are three different ways to report such incidents.

- Deviation system: all employees have access to register deviations and can also make them scrambled so only the case worker will see the information. This system also encourage improvement proposals and positive feedback. It is also possible to report deviations through an app directly on your phone.
- Work Committee: Concerns can be communicated to the work committee that have meetings every quarter. This work committee is chosen by the employees, in addition to a representative from the occupational health service.
- Whistleblower procedure: Both employees and other stakeholders can report concerns and/ or witnessed negative impacts through our whistleblower procedure. All concerns can be reported anonymously and will be handled by CCL Groups HR department and/ or the appropriate supervisor/ manager, depending on the type of case.

CCL's Policy for Remediation when Negative Impact has been Discovered.

CCL acknowledges that every case discovered must be treated differently, and be customized to the actual case.

A crisis team is defined and consist of the following roles; CEO, COO, HR Manager, Chief Marketing Officer, Sustainability Manager and the main Safety Representative. This group decides if any other roles should be added and what to do with the case identified. Depending on the case, collaboration with suppliers, sub-contractors and other stakeholders can be applicable, as well as hire in external experts to manoeuvre in difficult cases. However, CCL strongly believe in that good preparations, focus on continual improvements, root cause analysis and assessments will act as preventive measures, and acts in line with this in mind.



A close-up photograph of a green leaf, showing its intricate vein structure. A dark shadow is cast across the leaf from the left side, creating a strong contrast. The background is a soft, out-of-focus blue and white, suggesting a bright sky.

Environmental Targets and Policy

Read more about our environmental strategy and achievements in the Environment report, published here:
<https://www.collicare.com/sustainability>

Environmental Targets

ColliCare Logistics Group strives for a sustainable environmental and social development and therefore environmental work is an integrated and natural part of our business. By working actively, smart and preventively with environmental issues, we aim to minimize our environmental impact of our services.

The following objectives and targets are valid:

- Reduce our emissions by at least 55% within 2030
- Be carbon neutral in 2040
- Zero emissions in 2050
- Zero uncontrolled waste to the environment
- 99% of our waste from offices and warehouses which is not residual waste are recycled or reused

Base year: 2022

Environmental Policy

Commitments to the Environment

We affirm to all our customers, employees, subcontractors and other stakeholders that we will conduct our business with respect and care for the environment. We will work continuously to reduce our emissions to help prevent the worst impacts of climate change by applying good environmental practices, operate in a sustainable manner in all actions, and in compliance with laws and regulations.

Environmental improvement process

We will seek continual improvement by focusing on our core processes in our day-to-day business:

- *Smart planning and smart use of equipment and capacity to ensure efficient logistics, maximize capacity and minimize the use of resources*
- *Actively seek to help our customers to choose the greenest alternative that fulfils their needs. Meaning that we will move goods from road to sea, rail, multimodal solutions or use of alternative fuels whenever possible.*
- *Continuously seek, promote and use environmentally friendly solutions and technology*
- *Ensure that all necessary actions are taken to prevent unwanted and/or uncontrolled pollution to harm the environment.*

Management and employee commitment

Compliance with this policy is the responsibility to all our employees as well as sub-contractors acting on our behalf.

Top management will ensure that guidelines are in place and actions taken to achieve policy commitment. In addition, the management will take the responsibility for educating and motivating all employees to understand and comply with our policy.



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