



Due diligence for responsible business conduct with regards to people, animals, society and the environment

Account reporting year 2025

for Orkla House Care AS



Ethical Trade Norway has assessed the report of Orkla House Care AS to meet the criteria of our Implementer Level. More information about our Implementer Level can be found [here](#).



SUSTAINABLE DEVELOPMENT GOALS



To Readers Of The Report

Private enterprises, the public sector and organizations have a significant impact on people, society, the environment, the climate and animals. Enterprises contribute to development, innovation and improved living conditions, but their activities also entail risk and real harm. Enterprises therefore play a key role in efforts to achieve the UN Sustainable Development Goals and the Paris Agreement's 1.5-degree target. This work is most effective when done in collaboration.

Ethical Trade Norway is a membership organization and a multi-stakeholder initiative bringing together businesses, trade unions, employer organizations, civil society and the public sector to jointly address the complex challenges in global supply chains that no single company can solve alone.

Transparency, accountability and continuous improvement are fundamental to this work. This membership report can be used as a statement under the Norwegian Transparency Act, but it also covers broader topics such as climate, environment and anti-corruption. Our framework is based on the UN Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance – internationally recognized standards that form the basis for Ethical Trade Norway's 13 principles for sustainable business practices. These principles cover human rights, decent work, environment and climate, animal welfare and anti-corruption.

All members of Ethical Trade Norway are required to carry out risk-based due diligence and to report annually on progress in their own work. Companies at our quality level Basic meet the requirements of the Transparency Act for due diligence reporting. Members can also strive to achieve the levels *Implementing* and, from 2026, *Leading*.

Due diligence is not about being "risk-free", but about being transparent and systematic: identifying risks, preventing and mitigating negative impacts, communicating openly about how these are addressed, and – where necessary – contributing to remediation.

I would like to thank all members for their efforts, openness and willingness to contribute to responsible supply chains. Together, we demonstrate how responsible trade can be in the best interests of people, animals, society and the environment.

Heidi Furustøl

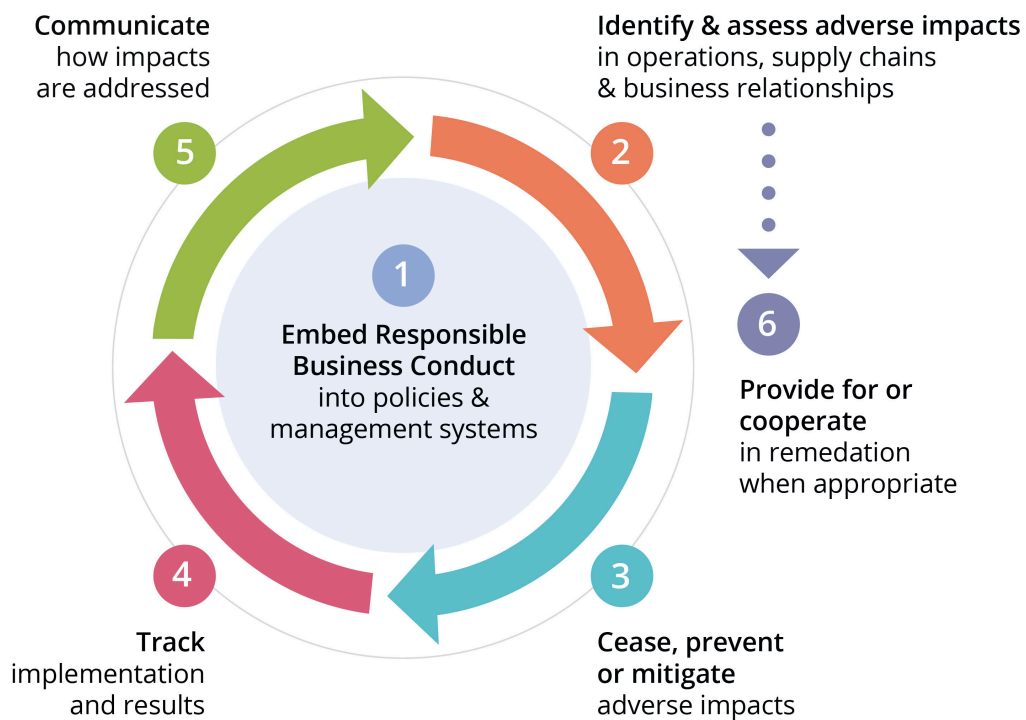
Executive Director

Ethical Trade Norway

Due diligence

This report is based on the UN Guiding Principles on Business and Human Rights and the OECD model for Due Diligence for Responsible Business Conduct.

The model has six steps that describe how companies can work for more responsible and sustainable business practice. However, being good at due diligence does not mean no negative impact on people, planet and the society. It means that the company is open and honest about challenges faced and shows how this is managed in the best possible way in collaboration with its stakeholders. This report is divided in chapters following the OECD model.



Preface From CEO

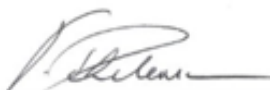
At Orkla House Care, responsible business conduct is fundamental to how we build trust, contribute positively to the societies in which we operate and create value. As a company with an international value chain, we recognise our responsibility to respect human rights, promote fair working conditions, and conduct business with integrity throughout our operations.

During 2025, we have continued to strengthen our internal governance, policies, and processes to make responsible business conduct increasingly more integrated into our ways of working. We have also deepened our engagement with suppliers, undertaken enhanced risk assessments, and rigorously followed up on findings through corrective actions where needed. We remain focused on building capability internally and among our partners, recognising that longterm progress depends on collaboration, trust, and shared accountability.

In addition, we have updated and published our 2030 ESG targets to reflect a roadmap of plans on our most material topics. These targets now provide greater clarity, direction for prioritisation and tracking across our sustainability efforts. Our action plans, together with other supporting topics, will enhance our ability to systematically address risks and capture opportunities in a structured and forward-looking manner.

While we have made positive progress in 2025, we remain aware that responsible business conduct is an ongoing journey. Complex supply chains, evolving legislation, and shifting risk landscapes require constant attention and adaptation. We therefore remain committed to learning from experience, listening to stakeholders and being open minded as to how we can further strengthen our efforts and outcomes in the years ahead.

Sincerely,



Vicky Philemon
CEO

Board Signature

This report is electronically signed. See last page for verification.

Marte Kaarbø Mathisen
Chair of the board

John Mitchell Cowley
Board member

Dag Kristiansen
Board member

Marte Helene Sølvsberg
Board member

Tom Martti Waltasaari
Board member

Ellen Lute
Board member



Enterprise information and enterprise context

Key enterprise information

Enterprise name

Orkla House Care AS

Head office address

Drammensveien 149, 0277 Oslo, Norway

Main brands, products and services offered by the enterprise

Orkla House Care comprises Jordan, Anza, Hamilton, Spekter, SAM and Harris - six leading brands, offering painting tools and accessories to both DIYers and professional painters alike.

Description of enterprise structure

Orkla House Care Norge AS is a Norwegian company with subsidiaries in Sweden, United Kingdom, Denmark, Belgium and China. All subsidiaries within the group are ultimately fully owned by Orkla House Care Norge AS. The companies vary in size and operations and conduct their part along our complete value chain, from idea to finished painting tool. Our core products, painting brushes and rollers, are mainly produced by our own production sites in Sweden, the United Kingdom and China. The Nordic region, Benelux and United Kingdom are the home markets, however the products can be found in a number of countries around the world.

Orkla House Care Norge AS is fully owned by Orkla ASA, a Norwegian investment company focusing on branded consumer goods and listed at the Oslo Stock Exchange.

In this report, we will refer to Orkla House Care (OHC) as the whole group.

Revenue in reporting year (NOK)

1 655 721 740

Number of employees

657

Is the enterprise covered by the Transparency Act?

Yes

Major changes to the enterprise since last and current reporting period

No major changes during reporting period (2025).

Contact person for the report (name and title)

Øyvind Nesbø - Sustainability Manager

Email for contact person for the report

oyvind.nesbo@orkla.no



Supply chain information

General description of the enterprise's sourcing model and supply chain

OHC has a portfolio of suppliers globally with an emphasis in China and northern Europe. Supplier selection is based upon a combination of quality, ethical status, direct manufacturer classification and cost price. Many suppliers have supplied the group for in excess of ten years, long term relationships is a strong preference.

The Strategic Procurement team is responsible for the relationships with these suppliers and have support from other colleagues in the organisation for supplier quality assurance, auditing and compliance.

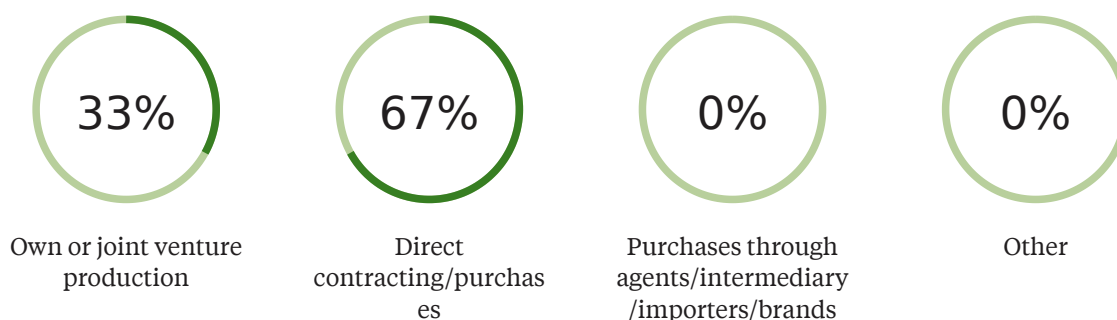
Number of suppliers with which the enterprise has had commercial relations in the reporting year

255

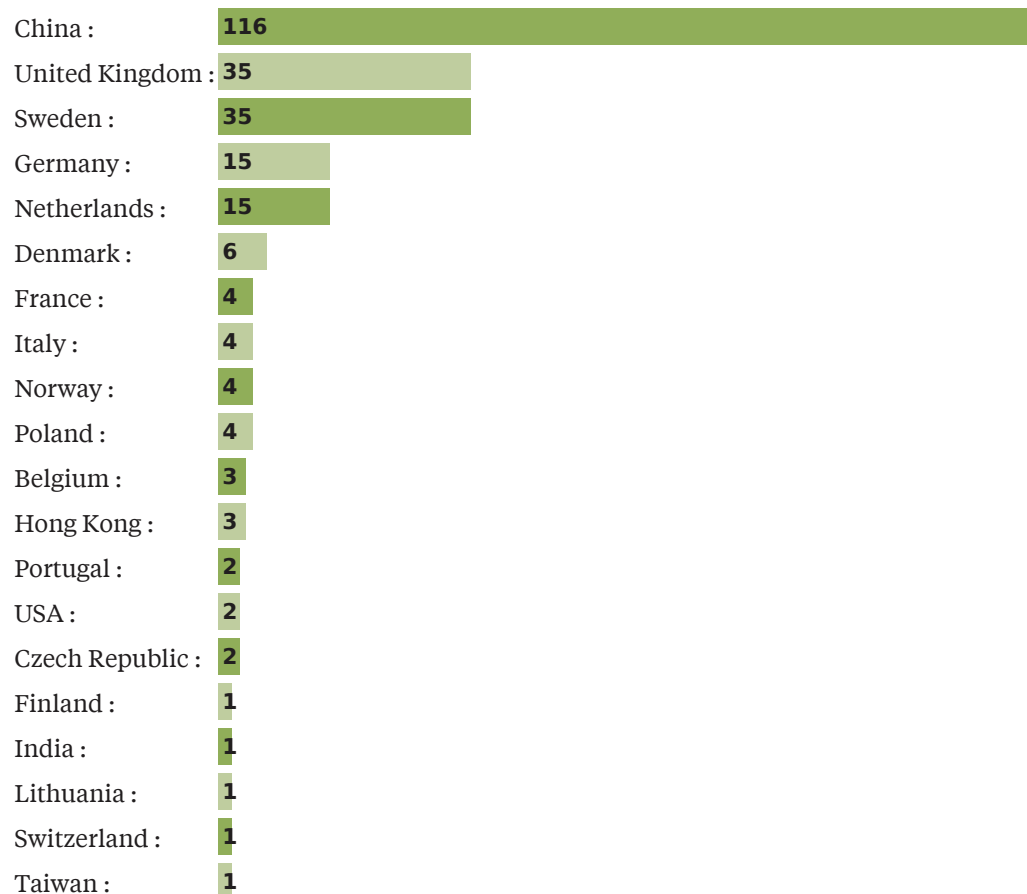
Comments

The number of suppliers is Tier 1 and includes suppliers of finished goods and raw materials.

Type of purchasing/ suppliers relationships



List of first tier suppliers (producers) by country



We continue to have a stable and well established supplier base with whom we maintain long term and close collaboration. The supplier list is based on spend for the reporting year, and overall spend for 2025 is comparable to that of 2024. This contributes to a supplier portfolio that remains steady, with only minor fluctuations in the number of suppliers reported.

Over the past years, OHC has continued the work of transferring and managing suppliers through the Orkla Supplier Portal. This has helped us secure a more accurate and aligned supplier overview, and this work will continue throughout 2026 to further improve data consistency and transparency.

State the number of workers at first tier producers

Number of workers

9 300

Comments to number of workers

Estimated 8000-8500 workers

Key inputs/raw materials for products or services and associated geographies

Polypropylene	China The European Union
CR Steel	China Germany
HDG Steel	China The European Union
PET Monofilament	China The European Union
Aluminum	China The European Union
ABS	China

Orkla House Care purchase both raw materials and finished goods from our supply base. The materials stated are a general list and is not exhaustive and excludes packaging.

Is the enterprise a supplier to the public sector?

No



Goals and progress

Process goals and progress for the reporting year

1

ESG Improvement Measures & Reporting

Goal: OHC continues our efforts to better structure the organisation and approach towards sustainability and responsible business conduct. During 2024 OHC established and updated its management systems for sustainability, implemented a Due Diligence process, established a CO₂e baseline, and reported against the CSRD/ESRS to Orkla ASA. In 2025, OHC plans to follow up on the results and outcomes from these initiatives. E.g., we identified hotspots in our emission baseline, gaps in our data collection and improvement areas related to how we measure and track our progress, and ultimately report. Based on this, OHC will continue building processes to capture both qualitative and quantitative aspects, such as ensuring more clear group targets on E, S and G, structured approach to data collection and analysis, and building on our CO₂e emission reduction plan.

Status: In 2025, OHC followed up on the building blocks established in 2024: updated sustainability management systems, the new due diligence process, the CO₂e baseline and the first CSRD/ESRS reporting cycle. Throughout the year, OHC worked systematically to address the gaps and improvement areas identified in these foundational efforts. This included deeper analysis of emissions hotspots, strengthening the structure and quality of ESG data collection, improving the consistency of how progress is measured and monitored, and refining internal reporting routines. OHC also finalized Group-level E, S and G targets, continued to mature the structured processes needed to capture both qualitative and quantitative sustainability information, and further developed the CO₂e reduction plan as an integrated part of broader ESG performance management.

2

Due Diligence and Double Materiality

Goal: During 2025, OHC will keep 'Due Diligence and Double Materiality' as a separate workstream with aim to enable our work in this area to move to Business As Usual from 2026. This involves completing the impact reassessments for OHC Norway, OHC Sweden and OHC UK, and conduct our first impact assessment of OHC China during 2025. Also, defining the roles and responsibilities for all topics in the line organisation is an ongoing initiative, and will support implementation of sustainability Due Diligence into regular business operations. OHC plans to conduct our next Double Materiality Assessment in 2026.

Status: In 2025, OHC continued to run Due Diligence and Double Materiality as a dedicated workstream, progressing towards the aim of integrating this work into Business As Usual from 2026. The planned impact reassessments for OHC Norway, Sweden and the UK were followed up, alongside preparations for the first impact assessment of OHC China. The organisation also advanced its ongoing work to define clear roles and responsibilities for all sustainability topics within the line organisation, supporting further embedding of due diligence practices into regular operations. Next updated of our Double Materiality Assessment is planned for 2026.

3

Policy Development

Considering the significant volume of new and updated regulations and requirements in the field of sustainability, OHC sees a need for continuous development and evolution of related policies and operating procedures. To ensure compliance and drive towards responsible business conduct, OHC aligns with legal requirements, Orkla ASA owner requirements, and other applicable internal or external demands. We do not believe a separate policy for every single sustainability related topic is the best approach, as it might create better awareness and effect when combining related topics under one policy. We develop bespoke policies for separate topics where relevant and material, such as for anti-corruption, competition law, deforestation, environment, etc. During 2025, 'Policy Development & Implementation' is a separate strategic workstream with aim to map applicable legislation and requirements and define required new or updated policies and operating procedures to be developed and implemented in the OHC organization.

Status :

In 2025, OHC continued to run Policy Development & Implementation as a dedicated strategic workstream, reflecting the increasing volume of sustainability-related regulations and requirements. Throughout the year, OHC worked to map applicable legislation, Orkla ASA owner requirements, and other internal and external expectations, laying the foundation for identifying which new or updated policies and operating procedures were needed. The organisation maintained its approach of grouping related sustainability topics into broader, combined policies to strengthen awareness and usability, while developing or updating bespoke standalone policies for material topics such as anti-corruption, competition law, deforestation and environmental issues. This structured policy development effort supported ongoing alignment with legal requirements and responsible business conduct practices across OHC.

4

Sustainable Sourcing

Goal :

OHC is following Orkla's three step risk model for our suppliers. To improve our risk assessments, OHC will through 2025 further on-board all the existing supplier base (raw materials and traded goods) to the Orkla Supplier Portal and SMART. This allows for a more accurate management of the suppliers, including using functionality in the portal for efficient risk assessment based on SEDEX data. To be able to use the risk assessment tools, OHC also needs to improve internal supplier data like e.g. categorization, to have supplier's risk scores from the portal, this will be conducted during 2025.

Status :

In 2025, OHC continued strengthening its sustainable sourcing practices by further onboarding the remaining raw-material and traded-goods suppliers to the Orkla Supplier Portal and SMART. This work improved the completeness and structure of the supplier base in the system, enabling more efficient and accurate risk assessment - particularly through the use of SEDEX-based risk functionality. Throughout the year, OHC also focused on improving internal supplier master data, including supplier categorisation, to ensure that reliable risk scores could be generated and used for ongoing supplier management. These efforts supported a more robust and data-driven approach to supplier risk assessment within OHC's sustainable sourcing programme.



Process goals for coming year

1

Double Materiality

Conduct the 2026 *Double Materiality Assessment* and continue establishing a more structured approach for using results in prioritisation and follow-up.

2

ESG targets

In the coming year, Orkla House Care will operationalise ESG targets through clear governance, ownership and integration into the line organisation, supported by strengthened processes for measurement, follow-up and reporting.

3

Responsible sourcing

In the coming year, Orkla House Care will continue to strengthen its approach to responsible sourcing by further developing risk-based supplier governance. The focus will be on improving supplier risk visibility, integrating external risk insights into assessment and audit planning, and strengthening structured follow-up of higher-risk suppliers.



1

Governance and commitment to responsible business conduct

Embedding responsible business conduct means that the enterprise should have strategies and plan, as well as relevant policies and guidelines for due diligence for responsible business conduct (hereafter due diligence) which are adopted by management. These should comprise the enterprise's own operations, its supply chain and other business relationships. Effective management systems for implementation are key to success, and due diligence should be an integrated element in enterprise operations. Clear expectations from senior management are crucial, as well as clearly assigned responsibilities within the enterprise, for the implementation of the steps in the due diligence process. Those involved need to know how to proceed. Transparency about commitments the enterprise has for itself, challenges they are facing, and how these are managed is fundamental

1.A Policy for own enterprise

1.A.1 Link to publicly accessible policy for own enterprise

https://www.orkla.com/files/Documents/Sustainability/Orkla-Code-of-conduct_BOD-approved-12-Feb-2025.pdf

1.A.2 What does the enterprise say publicly about its commitments to respect people, animals, society and the environment?

Orkla House Care, as part of Orkla, commit to policies and requirements as listed on public webpage:

<https://www.orkla.com/guidelines/>

The policies and requirements encompasses Orkla's Corporate responsibility, Code of Conduct, Orkla Human and Labour Rights Policy, Animal Welfare, Anti-Corruption, Nature and Climate, and more.

Orkla annual sustainability report can be found here: <https://www.orkla.com/annualreport/>

Orkla House Care further shares information about our sustainability commitments here:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/>

1.A.3 How has the policy/commitment been developed and how is it embedded in the enterprise?

The Orkla Code of Conduct is annually approved by Orkla ASA Board of Directors. It is the Board and CEO of the individual Orkla legal entity's responsibility that the Orkla Code of Conduct and other Policies are implemented. Managers on all levels have responsibility for ensuring employees and other stakeholders are informed about Orkla Code of Conduct and internal policies and instructions. The roles and responsibilities for embedding the CoC is described in the CoC itself. E.g., all employees, including new hires, are required to read and sign the CoC.

The OHC Sustainability Policy Commitment is approved and signed by the Chairperson of the board and the CEO of OHC.

1.B Organisation and internal communication

1.B.1 How is the due diligence work organized within the enterprise, embedded in internal guidelines and routines?

Sustainability Due Diligence and Responsible Business Conduct (RBC) is embedded in OHC overall company strategy, policies and management systems, approved and anchored by the Board and OHC leadership team. The Chief Financial & Sustainability Officer (CFSO) is part of the OHC leadership team.

The work and responsibilities related to RBC and due diligence are distributed in the organization based on departmental responsibilities. The Sustainability Manager leads the OHC Sustainability strategy and follow-up and reports on results and progress. However, the work with sustainability and due diligence is not limited to the responsibility of one function, but is part of our way of working and integrated in processes, priorities, action plans, etc.

OHC Methodology for sustainability Due Diligence can be found here:

<https://www.orklahousecare.com/wp-content/uploads/sites/78/2025/04/OHC-Methodology-for-Sustainability-Due-Diligence.pdf>

For detailed overview of roles and responsibilities related to Due Diligence, see our operational level impact assessments made public here:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/#duediligence>

1.B.2 How is the significance of the enterprise's due diligence work defined and clarified for the employees through their job description (or the like), work tasks and incentive structures?

All employees have job descriptions describing tasks and responsibilities for their role. For roles that have specific responsibilities related to sustainability and responsible business conduct, this is included in their job description. In addition, sustainability and responsible conduct topics (e.g., tasks, projects, competence development) are being addressed in Personal Development Plans (PDP) with goals and action plans. The PDP is being followed up in frequent meetings with line manager. Line managers are encouraged to ensure job descriptions are reviewed in the PDP-meetings in order to ensure updates are efficiently implemented and that the job descriptions are up to date.

During our work with due diligence reassessments, roles and responsibilities in the line organization have been further formalized. The responsible employees are involved and made aware of their responsibilities through direct involvement in the impact assessments, any actions set and follow-up thereof, and the final reporting text of the assessments.

1.B.3 How does the enterprise make sure employees have adequate competence to work on due diligence for responsible business conduct?

For roles that require specific competence, the job description describes requirements to competence and experience.

Development goals for the employees are mapped, discussed and agreed in annual Performance Development Plan meetings and followed up during the year.

As part of our onboarding to the UNGPs/OECD framework, we have focused on competence building and been able to share experiences internally and supported by external experts to ensure adequate experience is built in the organization. OHC Sustainability Due Diligence work, and conducting the Double Materiality Assessment, has been cross functional initiatives in OHC group, making sure the wider organization is involved and included in the progress and the building of competence that comes with such efforts.

In addition, Orkla has established mandatory e-learning modules for all employees with topics such as Code of Conduct, Anti-corruption, Whistleblowing, and more.

Orkla House Care is part of Orkla's sustainability network and relevant roles participate in network meetings, courses, and seminars. External networks, seminars and webinars are also important contributors to gaining new knowledge and ensuring adequate competence in the many areas of sustainability, e.g., ESG, CSR, Responsible Business Conduct and Sustainability Due Diligence.



1.C. Plans and resources

1.C.1 How are the enterprise's commitments to respect people, animals, society and the environment embedded in strategies and action plans?

OHC's commitment to sustainability and Responsible Business Conduct is embedded in our overall company strategy. One of our four strategic growth pillars is Sustainable Business, where we work collectively to be a positive contributor to all stakeholders.

(see page 12 in the strategy presentation:

https://s29.q4cdn.com/711870714/files/doc_downloads/2023/CapitalMarkets/orkla-house-care.pdf).

Our mission is ***"To help everyone succeed in achieving the best finish for their painting projects and to act responsibly by being a key contributor in the transition to a sustainable painting tools industry"***. We operationalise this through actions within Protecting the Environment, People & Community, Governance & Ethics, and Financial Strength, supported by updated ESG targets and cross-functional action plans.

Commitments to responsible business conduct are embedded through our Sustainability Policy Commitment and our full Sustainability Due Diligence methodology, aligned with UNGPs/OECD. These guide how we assess impacts, prioritise risks, and assign responsibilities across all sites, as documented in the OHC Methodology for Sustainability Due Diligence and our site-level action plans.

In 2025, we strengthened ESG governance and data structures to meet CSRD/ESRS requirements and Orkla ASA's group reporting expectations, supported by updated targets and improved risk and compliance processes. All employees are also encouraged to include sustainability-related goals in their Personal Development Plans, ensuring the strategic commitments are embedded in daily work.

Further documentation, including updated due diligence reports and impact assessments, is available here: <https://www.orklahousecare.com/sustainability/sustainability-commitment/#duediligence>

1.C.2 How are the strategies and action plans for sustainable business conduct followed up by senior management and the board?

Senior management follows up OHC's strategies and action plans for sustainable business conduct through regular leadership meetings where progress, resource needs and risks are reviewed. Throughout 2025, the leadership team integrated updated ESG targets, due diligence results and risk assessments into ongoing planning and decision-making, ensuring that actions are prioritised and responsibilities clearly defined.

The Board of Directors follows the work through the annual board cycle, approves authoritative policies such as the Sustainability Policy Commitment, and signs the annual Ethical Trade report. The board also receives updates through OHC's contributions to Orkla ASA's CSRD/ESRS-aligned reporting processes, ensuring oversight of material topics and compliance expectations.

During 2025, OHC completed its full Sustainability Due Diligence cycle and continued implementing the UNGP/OECD-aligned methodology, with assessments and defined actions reviewed by senior management and used to guide follow-up across all sites.

1.D Partnerships and collaboration with business relationships

1.D.1 How does the enterprise communicate the importance of responsible business conduct in its business relationships?

OHC communicates the importance of responsible business conduct through several structured processes and communication channels.

All new suppliers must be registered and approved in the Orkla Supplier Portal (OSP), which ensures an automated and risk-based onboarding process. Approval requires passing financial, ethical and sanctions screening and uploading a signed Orkla Supplier Code of Conduct:

<https://www.orkla.com/supplier-code-of-conduct/>

To reinforce expectations in practice, OHC conducts supplier quality and/or social audits based on risk level. As part of Orkla, OHC also uses SEDEX to assess and share ethical performance information with suppliers and customers, ensuring transparency and continuous follow-up for existing suppliers.

OHC publicly discloses its own sustainability due diligence, including site-level impact assessments, on its website. This practice is aligned with UNGPs/OECD and helps communicate both expectations and good practice to business partners, inspiring them to strengthen their own due diligence.

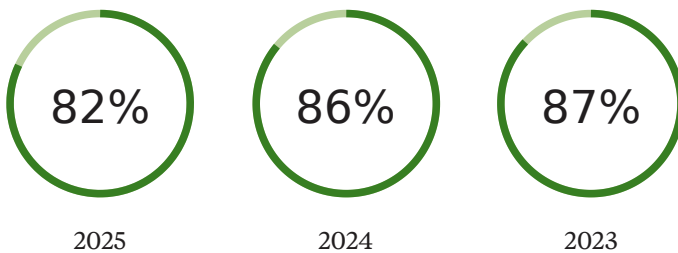
<https://www.orklahousecare.com/sustainability/sustainability-commitment/#duediligence>

We also maintain written communication with downstream partners to clarify expectations on responsible business conduct, and in 2025 we strengthened upstream dialogue through supplier engagement activities linked to onboarding in OSP, SEDEX reviews, and updated risk-based follow-up routines.

During 2025, OHC continued improving its supplier risk assessment tools and methods, supporting the automated OSP risk engine and ensuring consistent use across all OHC sites. Quality and Procurement jointly developed updated ways of working for risk-based follow-up, including clearer criteria based on country, industry, raw material, spend, certifications and SEDEX SAQ data.

Indicator

Percentage of the company's suppliers that have accepted guidelines for suppliers



In 2025, 82% of material suppliers have signed Orkla Supplier Code of Conduct, which account for 96% of spend.

We expect this number to remain relatively stable as we don't implement high number of new suppliers.

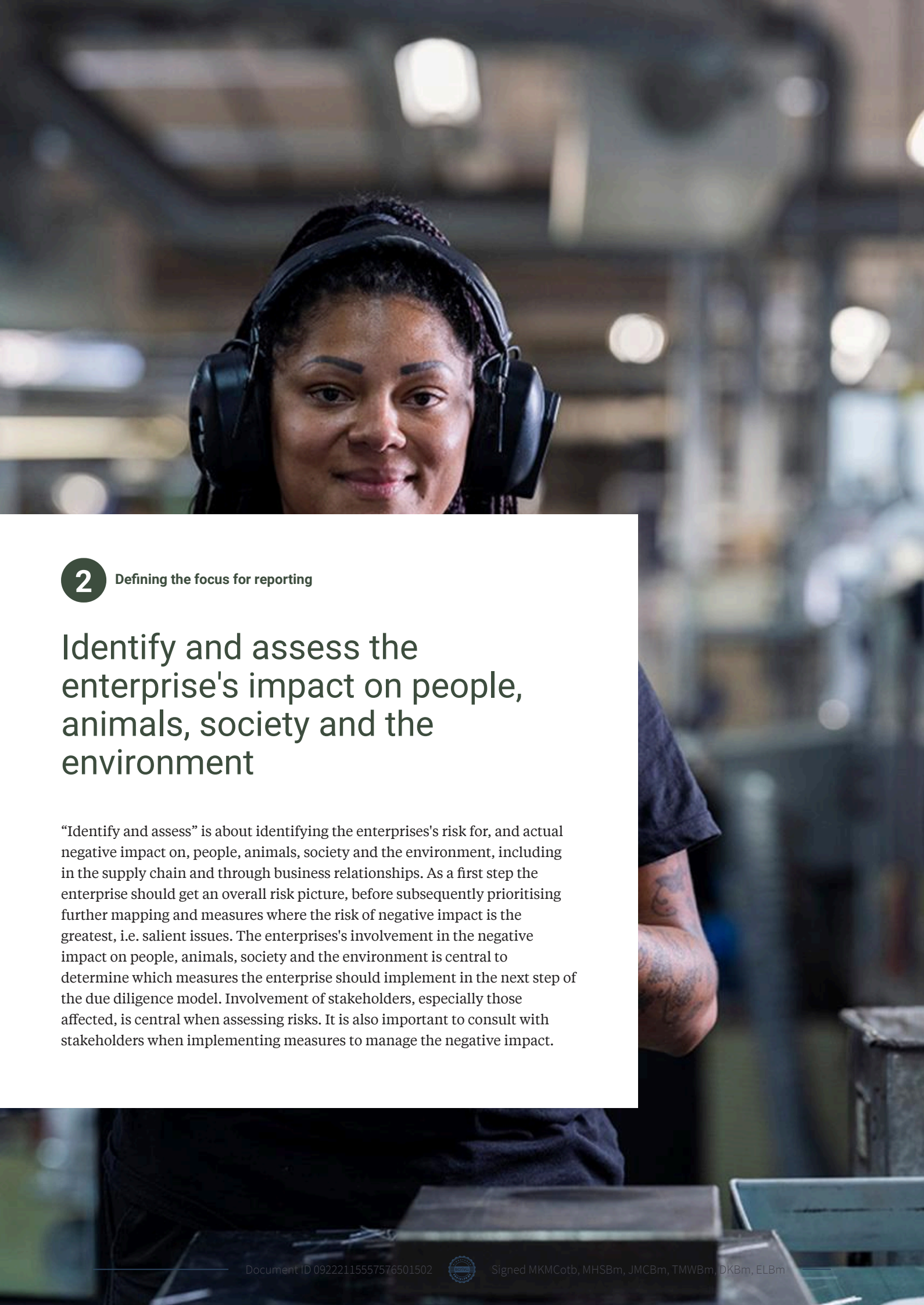
1.E Experiences and changes

1.E.1 What experiences have the enterprise encountered during the reporting period concerning responsible business conduct, and what has changed as a result of this?

During 2025, OHC gained important experience from completing our full Sustainability Due Diligence cycle across all sites and from operating under the first full year of CSRD/ESRS-aligned reporting to Orkla ASA. The due diligence work has deepened our understanding of impacts and risks across social, environmental and economic topics, and has strengthened cross-functional ownership, data quality and internal governance.

The close link between Sustainability Due Diligence, Double Materiality and CSRD/ESRS became even clearer during 2025. Insights from the assessments have directly informed prioritisation of material topics, updated ESG targets, and strengthened action plans across departments. These processes have confirmed that responsible business conduct affects a wide range of daily business decisions, supplier management routines, and internal policies.

The most significant change during 2025 has been the increased maturity in how responsible business conduct is integrated into our strategy, leadership follow-up and operational processes. This has resulted in ongoing updates to policies, procedures, responsibilities and targets, as well as strengthened supplier risk assessment routines. These developments ensure alignment with current and upcoming regulatory requirements, while supporting our ambition to help drive a more sustainable painting tools industry.



2 Defining the focus for reporting

Identify and assess the enterprise's impact on people, animals, society and the environment

“Identify and assess” is about identifying the enterprises's risk for, and actual negative impact on, people, animals, society and the environment, including in the supply chain and through business relationships. As a first step the enterprise should get an overall risk picture, before subsequently prioritising further mapping and measures where the risk of negative impact is the greatest, i.e. salient issues. The enterprises's involvement in the negative impact on people, animals, society and the environment is central to determine which measures the enterprise should implement in the next step of the due diligence model. Involvement of stakeholders, especially those affected, is central when assessing risks. It is also important to consult with stakeholders when implementing measures to manage the negative impact.

2.A Mapping and prioritising

PRIORITISED ACTUAL OR POTENTIAL NEGATIVE IMPACT ON PEOPLE, ANIMALS, SOCIETY, AND THE ENVIRONMENT

Prioritising one or more risk areas on the basis of severity does not mean that some risks are more important than others, or that the company should not take action on other risks, but that risks with the greatest negative impact are prioritised first. Mapping and prioritisation are a continuous process.

2.A.1 List prioritized significant risks and/or actual negative impacts on people, animals, society and the environment.

Salient issue	Related topic	Geography
<p>Climate Change (environment)</p> <p>OHC has significant impacts on climate change mitigation due to the generation of GHG emissions in the upstream and manufacturing phases of the value chain, as well as transportation via sea, land and air (minimal) both up- and downstream. OHC in addition use materials and processes associated with use of (carbon intensive) fossil resources for a significant share of the company's products and packaging.</p>	<p>Environment Emission Greenhouse gas emission Energy Use of materials</p>	<p>Global</p>
<p>Resource Use & Circular Economy (environment)</p> <p><u>Resource inflows, including resource use</u> OHC products requires significant volumes of raw materials, some of which are non-renewable virgin raw materials. This impact is also exacerbated by the short lifetime of the company's products, and the amount of disposable packaging materials associated with them.</p> <p><u>Resource outflows and waste</u> OHC has significant waste streams caused by either the short lifetime or the disposable nature of the products or its packaging. In some of the markets where OHC operates parts of the packaging material used can be recycled, but for most of the material used in the construction of the products this is not the case, either because the systems are not in place to do so, or the product does not facilitate it.</p>	<p>Environment Energy Waste Use of materials</p>	<p>China United Kingdom The European Union</p>
<p>Occupational Health & Safety in own operations (social/people)</p> <p>Occupational Health & Safety has been, and continues to be, a focus area in OHC for many years, due to potential severe impacts. Due to the nature of our business and human error, we cannot rule out negative impacts. Our operational level impact assessments (sustainability due diligence) for our production facilities/factories identified the human right <i>Right to safe & healthy working conditions</i> as the only severe potential negative impact, due to the irremedial nature in the case of a serious injury or in worst case fatality.</p>	<p>Occupational Health and safety</p>	<p>China United Kingdom The European Union</p>

Human Rights in the supply-chain (social/people)

OHC has a portfolio of approximately 255 Tier-1 suppliers globally with emphasis in China and northern Europe. (Suppliers of indirect materials are not included in these numbers).

Tier-1 suppliers are primarily larger, professional companies with good systems. OHC has a high number of Chinese suppliers, which creates an inherent risk with several unknowns. We acknowledge we don't have adequate insight for all suppliers. Sedex audits have been done for some suppliers and show findings of various issues mainly linked to working hours, work hazards and management system. Actions to achieving better insight by risk assessments, supplier self-questionnaires and Sedex audits, are ongoing with a high priority.

Certain sub-supply chains have high inherent risk of health hazards (chemicals). We assume there is low risk of forced labour/abuse of Uighurs given the geography of suppliers. Still, there are general risks in China, such as inability to organize and limitation of freedom of speech.

OHC is also exposed to risk of irresponsible business practices in the value chain of partners (joint ventures), e.g., in India, and in supply chain beyond Tier-1 suppliers.

However, as noted in the OHC Methodology for Sustainability Due Diligence:

'We realize that all companies, no matter where they operate or what they do, are at risk of sustainability impacts...' making assessment of potential negative impacts on behalf of all business relationships in the value chain a mission impossible.

Freedom of association and collective bargaining
Occupational Health and safety
Working hours
China
The European Union

Training & Skills Development in own operations (social/people)

The potential negative impact of lack of training and skills development is considered high, due to the impact potentially affecting most of our workforce. The likelihood of negative impact is higher now with the Orkla academies limited group activities. PortCos are fully responsible to secure own development. Negative impacts could include accident, mistakes, loss of business, quality issues, grievances, turnover, no opportunities for growth, lack of needed capability to fulfill strategy etc.

China
United Kingdom
The European Union

In our 2025 Sustainability Due Diligence reassessment, we found we have potential negative impacts on 18 out of 48 human rights, 8 out of 20 environmental, and 5 out of 16 economic areas.
No actual negative impacts identified.

The topics above (*Climate Change, Resource Use & Circular Economy, Occupational Health & Safety, Human Rights in the supply-chain, Training & Skills Development*) were the five most material topics from the OHC Double Materiality Assessment (DMA) conducted in 2024, guiding our efforts to prioritize sustainability risks. We will update our DMA in 2026.

During 2023 we conducted our first full impact assessments aligned with UNGPs/OECD, where we considered risks on all essential sustainability areas (48 human rights / 20 environmental / 16 anti-corruption/economic). Where we found 'no risks' of adverse impacts, we described why we reached such conclusion. In the first assessments we noted all impacts as 'Potential' negative impacts, regardless of the fact that actual impacts may



have occurred during the previous year. Actual adverse impacts were included in the 2025 annual reassessment, however, no actual negative impacts were identified.

Additionally, we use the UNGPs/OECD definition of what is an adverse impact, and when it is severe.

We note in our FAQ that:

An adverse impact is an impact that your company has or potentially has on human rights, the environment or key elements of economic sustainability, i.e., anti-corruption, -competition or tax.

An adverse impact occurs when an action or omission removes or reduces the ability for a person or a group of persons to enjoy their human rights, strains the environment, or in case of engaging in corrupt practices.

The severity of an impact is defined from an evaluation against the following three parameters:

Scale: *Relates to the gravity of an impact. How grave is the impact for the affected party(ies) – e.g. employees or ground water.*

Scope: *Relates to the number of affected individuals or how widespread the impact is. How many are affected by the impact, or how big is the omission? There might, for example, be many customers exposed to adverse impacts on the right to health, when a big geographical area is exposed to pollution.*

Irremediability: *Relates to the possibility to remediate the impact for all involved parties. Is it possible to make your impact good again for the affected parties? E.g. if a person loses their life, the impact is severe as it is irremediable.*

It is important that all risks of impacts are evaluated individually with regard to the three parameters. You should manage all adverse impacts, but in case it is necessary to prioritize company efforts, the three parameters can function as a guide to establish what impacts are severe and thus should be prioritized for immediate attention.

Typically, business relationships can and should deal with all risks of adverse impacts that they cause or contribute to, while prioritization will become necessary when acting in relation to risks of impacts that one is merely 'linked to' through business relationships. It is especially important to address an impact immediately, if delayed action may cause the impact to become severe.

In OHC we separate between due diligence in own operations, and in business relationships.

We focus assessments on where OHC may 'cause' or 'contribute to' adverse impacts. When OHC is merely 'linked to' adverse impacts; the assessments identify known severe impacts in the value chains only.

Our assessments are expected to improve over time taking information from the systematized approach requiring responsible business conduct by business relationships. We appreciate, that a minimum requirement for us, as part of our due diligence according to the UNGPs/OECD, is to require from our business relationships, that they also meet the minimum standard for responsible business conduct, and to engage any business in our value chain should they cause or contribute to severe impacts.

JUSTIFICATION FOR THE PRIORITISATION OF RISKS OF NEGATIVE IMPACT ON PEOPLE, ANIMALS, SOCIETY, AND THE ENVIRONMENT

2.A.2 Describe: a) the enterprise's routines for mapping and identifying risk and show how the negative impact was identified and prioritized b) activities or sections of the enterprise not covered in this report , if any (product groups, own products, departments etc.), and why c) how the information was gathered, what sources were used, and which stakeholders have been involved d) whether you have identified areas where information is lacking, and how you are planning to proceed to collect more information about this.

a)

Sustainability Due Diligence

The *OHC Methodology for Sustainability Due Diligence* describes OHC routines for mapping, and is available here:

<https://www.orklahousecare.com/wp-content/uploads/sites/78/2025/04/OHC-Methodology-for-Sustainability-Due-Diligence.pdf>

We found we have potential negative impacts on 18 out of 48 human rights, 8 out of 20 environmental, and 5 out of 16 economic areas.

See the results and compliance reports here:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/#duediligence>

Double Materiality Assessment

In 2024, OHC also conducted our first Double Materiality Assessment (DMA) supported by the results of the due diligence work, aiming to further identify impacts, risks and opportunities (IROs) and enable prioritization on most material sustainability topics.

OHC identified the following five topics as the most material: *Climate Change, Resource Use & Circular Economy, Occupational Health & Safety, Human Rights in Supply Chain, Training & Skills Development.*

The DMA was reported to Orkla ASA who is in scope of the CSRD and reports according to the ESRs for all Orkla PortCos, including OHC. The full Orkla ASA report can be found here:

<https://www.orkla.com/sustainability/>

b)

We have prioritized own operations and first tier suppliers as part of current risk assessments and sustainability due diligence. We aim to improve our assessment of risk and due diligence in certain areas of our supply chain, such as e.g., raw materials.

In relation to ongoing work with our company strategy, a more thorough risk assessment will improve identification of relevant risks in our value chain and determine if more aspects should be covered.

OHC China was previously not covered in the sustainability due diligence reports, but impact assessments was conducted during 2025 and results are now included in publicly disclosed reports.

c)

It is cross functional work to gather information and data for the risk and impact assessments, including the sustainability due diligence work and the DMA. Resources from OHC supply chain, procurement, HR, quality, finance and other departments are involved.

Internal ERP systems are used for collection of data. Also results from internal and external audits are used as sources for information, including supplier audits.

Other sources for information include, but is not limited to, whistle blower system, stakeholder feedback, employee surveys, industry knowledge, networks, NGOs, etc.

Engagement with impacted stakeholders:

We appreciate that solid stakeholder engagement forms part of the due diligence process. To ensure informed stakeholder engagement, we conduct the first assessments with limited interactions with stakeholders. The engagements become real and informed once we share our assessments with impacted stakeholders, asking for input to improve and for grievances, should impacts occur.

The link between our established grievance mechanism (TELL-US) and our sustainability due diligence assessments are meant to improve and enable informed stakeholder engagement. During 2026 OHC plans to communicate the TELL-US mechanism in a better way to increase availability or engagement from both internal and external stakeholders. Updated assessments will take any stakeholder feedback into consideration, and OHC is prepared to reassess where new and updated information becomes available. E.g., if we identify or become aware of an actual negative impact.

The TELL-US function is publicly available here:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/#grievance>

The Whistleblower system is available here:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/#whistleblower>

d)

As we continuously improve on the area of responsible business conduct, OHC is basing our impact assessments on internationally agreed principles (UNGPs/OECD) to ensure our priorities are directed towards most significant risks in own operations and our value-chain, on human rights (including labour rights), environment and anti-corruption.

Of the most material topics from the DMA, we recognized the need for more information and data on *Climate Change, Resource Use & Circular Economy*, and *Human Rights in the Supply Chain*.

We have ongoing initiatives to ensure improved data collection for these areas, e.g., updating our climate account and conducting supply chain risk assessments.

ADDITIONAL SEVERE IMPACTS

2.A.3 Describe other risks of negative impacts on people, animals, society and the environment that were identified but not prioritized, and how these have been handled.

(See comment section under section 2.A.1.)

The Double Materiality Assessment conducted in 2024 identified the 5 most material topics for OHC.

This, however, does not mean other sustainability topics are not important for OHC or disregarded in any way.

In fact, our sustainability due diligence work describes how we identify and handle risk of negative impacts on all 48 human rights, 20 environmental and 16 economic areas, aligned with the UNGP/OECD framework.

This is to ensure we handle risk in all areas of sustainability, before they become severe, and to mitigate any actual negative impacts before they occur.

OHC sustainability due diligence reports can be found here:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/#duediligence>



3

Management of salient issues

Cease, prevent or mitigate negative impacts

“Cease, prevent and mitigate” is about managing findings from the risk assessment in a good way. The most salient negative impact on people, animals, society and the environment should be prioritised first. This does not mean that other risks are insignificant or that they are not handled. The way the enterprise is involved in the negative impact is key to taking the appropriate action. Negative impact that the enterprise causes or contributes to must cease, be prevented and be reduced. To address negative impact directly linked to the enterprise, e.g. in the supply chain, the business must use its leverage to influence the entity causing the negative impact to cease, prevent or mitigate it. This involves developing and implementing plans and routines to manage risk and may require changes to the enterprise's own policy documents and management systems. Effective management of the negative impact on people, animals, society, and the environment is a major contribution to the achievement of the Sustainable Development Goals (SDGs).

3. A Cease, prevent or mitigate

3.A.1 Describe goals and progress status for the measures you have implemented to reduce the enterprise's prioritized negative impact

	<p><i>Climate Change (environment)</i></p> <p>OHC has significant impacts on climate change mitigation due to the generation of GHG emissions in the upstream and manufacturing phases of the value chain, as well as transportation via sea, land and air (minimal) both up- and downstream. OHC in addition use materials and processes associated with use of (carbon intensive) fossil resources for a significant share of the company's products and packaging.</p>
<p>Goal :</p>	<p>Cease, prevent or mitigate negative impacts on <i>Climate change</i></p>
<p>Status :</p>	<p><u>Climate change mitigation</u></p> <p>OHC assesses that we may be at risk of significant impacts in this area in terms of Scope 1, 2 and 3 emissions.</p> <p>Risks mainly concern:</p> <ul style="list-style-type: none"> - Product design - Production and sourcing decisions - Transportation of goods (land, sea and occasionally air) - Business travels <p>We acknowledge that GHGe are directly linked to decisions made on corporate level. Further, we acknowledge that the majority of emissions originate from Scope 3.1 "Purchased goods and Services", the materials used in OHC products.</p> <p><u>Use of energy</u></p> <p>OHC assesses that we may be at risk of significant impacts in this area. We use significant amounts of energy for our daily operations in running our production sites and in the manufacturing of our products. We have additional energy consumption in our office environment. This mainly concerns use of electricity.</p> <p>Risks may concern:</p> <ul style="list-style-type: none"> - Powering of electric trucks and cars - Powering of machinery - Increased consumption during increased periods of production - Heating, through district heating - Lighting <p>OHC appreciates that our use of energy constitute scope 2 in relation to our Green House Gas emissions (GHGe) and that all companies should engage in cutting</p>

	<p>GHGe. OHC uses energy for our daily operations in our office environments. We assess that we do not cause or contribute to significant adverse impacts in relation to the use of energy for our HQ. Nonetheless, we continuously look into methods to minimise our use of energy. We recognise that choices made at corporate level also affect the energy use at our production sites.</p>
<p>Goals in reporting year :</p>	<p>In 2025, OHC updated the climate account based on the 2024 CO₂ baseline and continued developing the CO₂ reduction plan, aligned with group targets for 2030 (70% reduction in Scope 1–2 and 22% in Scope 3). During the reporting year we improved data quality, including corrections to site energy data and supplier inputs, and strengthened the foundation for long-term emission reductions by establishing clearer tracking routines and aligning workstreams across product, transport and supplier engagement.</p> <p>The goal for the year was to secure a reliable basis for prioritising and following up on OHC’s most material emission sources.</p>

Describe already implemented or planned measures :

OHC continued strengthening its climate-mitigation work in 2025, focusing on the company’s largest emission sources and on building the systems needed for long-term, trackable reductions.

Measures already implemented

GHG accounting integrated from project phase into 'Business-as-usual': OHC updated the annual climate account using the 2024 baseline and aligned climate-data processes with ESRS E1 requirements, including improved data quality from OHC-sites and suppliers.

CO₂ reduction plan operationalized: Implemented actions across priority tracks (Scope 1–2 energy, Scope 3.1 materials, and transport). These actions support the 2030 targets of 70% reduction in Scope 1–2 and 22% reduction in Scope 3.

Energy-efficiency measures: Sites continued LED upgrades, efficiency initiatives and monitoring systems, and use of renewable electricity backed by guarantees of origin.

Supplier engagement on materials and emissions: Workshops and follow-ups initiated to build a shared understanding of emission hotspots, especially where raw materials dominate (~84% of emissions).

Integration of climate-risk insights: Climate-risk assessment outcomes (e.g., risk of rising raw-material costs, carbon-pricing exposure, customer preference shifts) were reviewed with functional owners and used to inform sourcing and product-development considerations.

Internal coordination: Strengthened alignment between Sustainability, Product Management, SQA (Supplier Quality Assurance), Logistics and Procurement through cross-functional work on Scope 3.1 and transport improvements (ongoing CO₂ plan).

Measures planned

Further reduction actions under the CO₂ plan: Prioritize measures within materials, packaging and transport categories, informed by hotspot analysis and climate-risk review outcomes.



Annual update of the climate account: Improve supplier data coverage, strengthen reporting routines, and fully embed climate accounting into business processes.

Strengthen data and monitoring: Expand indicators for Scope 1–2 and Scope 3 to enable more precise tracking of reductions across all business units.

Supplier collaboration: Continue structured dialogue, including targeted sessions on material efficiency, recycled content, and alternatives aligned with the OHC Group ESG-target framework.

Risk-aligned planning: Use updated climate-risk assessment to refine actions for sourcing resilience, material choices, and long-term production planning.

Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year :

Actual and expected results of implemented measures

Clearer emissions baseline and improved data quality: OHC updated its Scope 1, 2 and 3 figures using the 2024 baseline, improving consistency and aligning with ESRS E1 requirements for data quality, documentation and decarbonisation-lever reporting.

Confirmed emission hotspots: Updated climate accounting reconfirmed that Scope 3.1 Purchased Goods & Services is the dominant driver of total emissions, with raw materials making up the largest share.

Operational efficiency improvements: Sites continued energy-efficiency changes (LED upgrades, renewable electricity procurement), supporting progress toward the 70% reduction in Scope 1–2 emissions by 2030.

Strengthened reduction plan foundations: Cross-functional workstreams (product, logistics, supplier quality, procurement) improved alignment on actions targeting materials, packaging, transport and energy use.

Integration of climate-risk insights: Risks such as higher raw-material costs, regulatory pressure and customer preference shifts were incorporated into planning and prioritisation.

Closer supplier dialogue: Engagement sessions and audits increased insight into supplier capabilities and supported alignment with Orkla's climate requirements and expectations for renewable energy and emissions management.

Goals and activities for the coming reporting year

Increase reduction impact in hotspot categories: Prioritise efforts where OHC can achieve the largest reductions - specifically materials (Scope 3.1) and upstream transport - while continuing site-level energy improvements.

Strengthen data and measurement systems: Improve data completeness and accuracy for suppliers, packaging, and product specifications, aligned with ESRS E1 expectations for quality and decarbonisation-lever reporting.

Embed annual climate-risk assessment: Use updated climate-risk insights to guide product development, sourcing decisions and long-term investment planning.

Enhance supplier collaboration: Continue onboarding suppliers to Orkla climate expectations, with emphasis on renewable electricity, emissions reporting and material-efficiency initiatives.

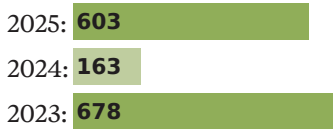
Track progress toward ESG 2030 targets: Align actions and tracking routines with the 2030 climate targets (70% reduction Scope 1–2, 22% reduction Scope 3).

We have identified Indicators of Effectiveness, to enable tracking and evaluation of effectiveness of our actions to address potential impacts.

OHC aim to set indicators that are adequate to evaluate whether OHC has responded effectively to the identified impact, and whether OHC is continuously improving our response to the impact.

Indicator

Scope 1 emissions



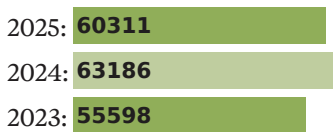
Emissions noted in tonnes CO₂e. 2024 numbers not including fuel consumption for company cars. 2023 baseline amended due to improved data quality, previously reported as 595.

Scope 2 emissions (market based)



Emissions noted in tonnes CO₂e, market-based, accounting for purchase of Guarantees of Origin for renewable energy.

Scope 3 emissions



Emissions noted in tonnes CO₂e. 2023 baseline amended due to improved data quality, previously reported as 63181. 2024 data corrected from last years report, previously reported as 61013.

Describe already implemented or planned measures :

In 2025, OHC continued developing its approach to resource efficiency and circularity, with a focus on building capability, improving data quality and advancing selected initiatives within product and packaging development.

Measures already implemented

Improved insight into material use and impacts: OHC strengthened internal reporting and supplier input related to material composition, recycled content and packaging formats, supporting better understanding of resource-use impacts across product categories.

Packaging development aligned with circular principles: Packaging projects followed the “Rethink–Reuse–Reduce–Recycle” principles, prioritising fibre-based solutions where functionally feasible and increased use of recyclable mono-material plastic formats.

Increased use of recycled content in selected categories: OHC continued working to increase the use of recycled plastics, paper and cardboard in products and packaging where technically and commercially viable, supported by improved data availability from suppliers.

Waste-reduction efforts in production: Production sites measured and worked to reduce pre-consumer waste, particularly cardboard, plastics and scrap materials, in line with group requirements for waste control and resource management.

Circularity principles applied in product development projects: Product development teams applied design-for-circularity principles – such as modularity, mono-material choices, durability, reuse and improved disassembly – in selected development projects for future product launches.

Measures planned

Strengthen data and traceability for circularity: Continue improving data collection, handling and analysis related to material use, recycled content and packaging to support more robust goal-setting and reporting.

Advance packaging circularity targets: Continue the transition toward 100% recyclable consumer packaging by 2030, including progress toward 50% recycled content in plastic packaging, supported by validated material claims.

Increase recycled content where feasible: Work with suppliers to further assess and enable increased use of recycled materials in products and packaging, guided by functionality, availability and quality considerations.

Reduce waste and obsolescence in the supply chain: Build on identified improvement areas to reduce scrap, obsolete stock and unnecessary material use, and explore additional recycling solutions.

Further embed circularity in product development: Expand the application of design-for-recyclability and design-for-reuse principles in new product development projects, focusing on material efficiency and downstream waste reduction.

Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year :

Actual or expected results of implemented measures

Improved material-use efficiency: OHC achieved measurable reductions in material use through optimisation initiatives in selected product and packaging solutions. At the Bankeryd site, reductions in packaging film thickness combined with increased recycled content contributed to lower material consumption and improved resource efficiency. These initiatives support OHC's long-term target of a 10% reduction in material use by 2030.

Progress on recycled content: OHC increased the use of recycled content in plastics, paper and cardboard where technically and commercially feasible. Improved supplier data and reporting enabled more accurate tracking of recycled content, including verified improvements linked to packaging materials used in production.

Circular packaging improvements: OHC continued preparations for transitioning selected brush products from plastic to paper-based packaging solutions. This shift applies primarily to new product launches planned for 2026 and onwards, supporting the ambition of fully recyclable consumer packaging by 2030.

Improved insight into product and packaging impacts: The Double Materiality Assessment strengthened understanding of where OHC's most significant resource-use impacts occur – particularly related to materials, packaging and product lifetime – enabling more targeted prioritisation of future actions.

Pre-consumer waste reductions: Production sites continued reducing cardboard, plastic and scrap waste, supported by group requirements for waste control and resource management.

Goals and activities for the coming reporting year

Strengthen recyclability and recycled-content performance: Continue implementing actions to reach the 50% recycled content in plastic packaging and 25% recycled content in products (wood excluded) targets by 2030.

Move toward 100% recyclable consumer packaging: Expand use of mono-materials and fibre-based formats to achieve the 2030 target for full recyclability.

Enhance quality of material-flow data: Improve supplier data coverage for recycled-content, resource-use and packaging metrics, in line with ESRS E5 requirements.

Advance design-for-circularity: Increase use of durable, repairable, modular and mono-material solutions in product development, mitigating downstream waste challenges identified in the DMA.

Reduce waste in operations and logistics: Scale actions to lower scrap, improve transit-packaging efficiency, and minimise obsolescence, aligned with Orkla's requirements for resource management.

Prepare for future EU circularity regulations: Monitor and prepare for broader packaging-related and product-related requirements (e.g., PPWR, ESPR).

We have identified Indicators of Effectiveness, to enable tracking and evaluation of effectiveness of our actions to address potential impacts.

OHC aim to set indicators that are adequate to evaluate whether OHC has responded effectively to the identified impact, and whether OHC is continuously improving our response to the impact.



The goal for the year was to strengthen the effectiveness and consistency of OHS management practices, supporting a safe and healthy working environment across all operations.

OHC continuously track and report on the following, related to the Right to safe and healthy working conditions:

- Lost working days rate
- Total recordable injuries
- Number of reported observations (near misses)
- Unsafe conditions
- Unsafe behavior
- Sick leave (long/short term)

Numbers and trends are frequently reported to OHC Leadership Team as well as OHC Board of Directors.

Describe already implemented or planned measures :

OHC continued strengthening its Occupational Health & Safety work in 2025, supporting adherence to our 'OHC EHS policy'.

Measures already implemented

Systematic OHS management at all sites: All units operate an OHS management system aligned with the Orkla EHS Standard (OEHS), which sets minimum requirements for risk assessment, incident handling and continuous improvement.

Zero-harm ambition embedded in policies: OHC maintained its commitment to a safe and healthy working environment through the company EHS Policy, outlining responsibilities for risk identification, training, involvement and compliance.

Structured risk assessments and preventive routines: Sites conduct regular risk assessments covering machinery use, ergonomics, chemical handling, fire safety and production-related hazards, in line with Orkla's OHS requirements.

Incident reporting and follow-up: All units track Lost Workday Injuries, first-aid cases, near misses, unsafe conditions and unsafe behaviours, supported by OEHS guidelines for investigation and corrective actions.

Training and worker involvement: Employees receive training on safe work practices, ergonomics, procedures, emergency response and reporting routines. OHC involves workers in EHS dialogues, incident reviews and follow-up actions.

Cross-site consistency of risk patterns: Due diligence work confirmed that OHS risks - such as work at heights, machine safety, chemical handling, noise and repetitive tasks - are similar across OHC sites.

Compliance reviews and corrective actions: Annual reviews identified and closed compliance deviations at site level (e.g., external UK review findings in 2025), demonstrating active follow-up and governance.

Structured follow-up of sickness absence: OHC has established robust and well-functioning processes for follow-up of sickness absence, with particular emphasis on long-term sick leave. Employees on long-term

absence are followed up through structured routines, clear roles and regular dialogue, in line with legal requirements and internal guidelines. Frequent short-term absence is also monitored and followed up where relevant, supporting early identification of underlying issues and preventive actions.

Measures planned

Implementation of new Orkla EHS Standard updates: OHC will participate in the 2025–2026 revision of the Orkla EHS Standard, ensuring new requirements are integrated into site routines.

Full Utilization of the implemented incident-registration tool (IA): OHC will strengthen incident reporting and follow-up processes and way of working to improve level of reporting of observations and near-misses, trend analysis and preventive actions across all sites.

Enhanced training programmes: OHC will develop improved training for managers and employees, including role-specific OHS competence and safe-work-practice refreshers.

Continued cross-site OHS work: Insights from 2024–2025 due diligence assessments will be used to standardise mitigation measures across all manufacturing sites.

Ongoing compliance improvements: Sites will continue executing action plans linked to OEHS audits and local compliance reviews, ensuring high adherence to OHS legislation and Orkla requirements.

Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year :

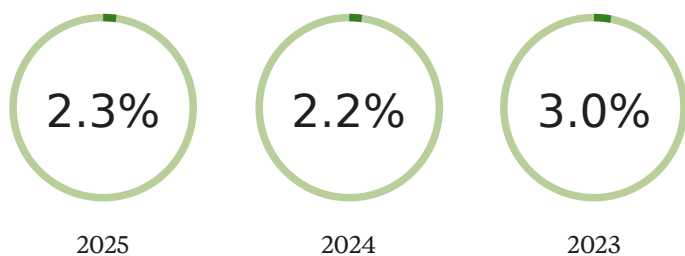
As a result of OHC's established Occupational Health & Safety management processes, the company maintains consistent oversight of safety performance and sickness absence across all sites. Systematic follow-up of incidents, near-misses and sickness absence has contributed to improved transparency, earlier identification of trends and more targeted preventive actions. The structured follow-up of long-term sickness absence supports employee wellbeing and return-to-work processes, while regular monitoring of safety indicators provides a stable basis for continuous improvement and a safe and healthy working environment.

We have identified Indicators of Effectiveness, to enable tracking and evaluation of effectiveness of our actions to address potential impacts.

OHC aim to set indicators that are adequate to evaluate whether OHC has responded effectively to the identified impact, and whether OHC is continuously improving our response to the impact.

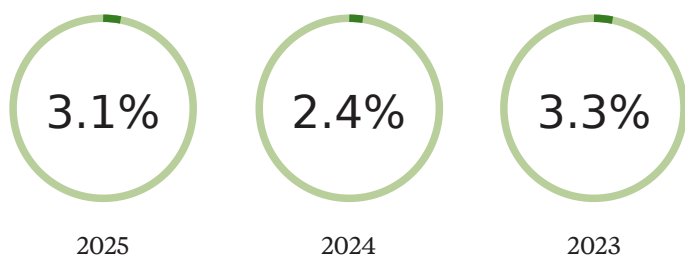
Indicator

Lost Working Days Rate



Number of injuries leading to absence per million hours worked. The number is calculated based on reported numbers of lost workday injuries and numbers of worked hours.

Total rate of Sick-leave



Short term + Long term sick leave



Human Rights in the supply-chain (social/people)

OHC has a portfolio of approximately 255 Tier-1 suppliers globally with emphasis in China and northern Europe. (Suppliers of indirect materials are not included in these numbers).

Tier-1 suppliers are primarily larger, professional companies with good systems. OHC has a high number of Chinese suppliers, which creates an inherent risk with several unknowns. We acknowledge we don't have adequate insight for all suppliers. Sedex audits have been done for some suppliers and show findings of various issues mainly linked to working hours, work hazards and management system. Actions to achieving better insight by risk assessments, supplier self-questionnaires and Sedex audits, are ongoing with a high priority.

Certain sub-supply chains have high inherent risk of health hazards (chemicals). We assume there is low risk of forced labour/abuse of Uighurs given the geography of suppliers. Still, there are general risks in China, such as inability to organize and limitation of freedom of speech.

OHC is also exposed to risk of irresponsible business practices in the value chain of partners (joint ventures), e.g., in India, and in supply chain beyond Tier-1 suppliers.

However, as noted in the OHC Methodology for Sustainability Due Diligence:

'We realize that all companies, no matter where they operate or what they do, are at risk of sustainability impacts...' making assessment of potential negative impacts on behalf of all business relationships in the value chain a mission impossible.

Goal :

Cease, prevent or mitigate negative impacts on *Human Rights in the supply-chain*

Status :

OHC conducted our first Double Materiality Assessment in 2024, and prioritized amongst the topics according to what is material for OHC. Human rights in the supply chain was identified as one of the five most material topics for OHC.

OHC assesses that we may be at risk of either 'contributing to' or being 'linked to' adverse impacts in our business relationships, on these 3 human rights. (Based on previous findings during supplier audits)

Right to safe and healthy working conditions

Many of our suppliers are production facilities, where risk of negative impacts in relation to health and safety is inherently higher, compared to office environments. Examples of non conformances in supplier audits are: machines

	<p>without protective devices, PPE (personal protective equipment), fire safety procedures and equipment, and inadequate handling of hazardous chemicals.</p> <p>(See 3.A.1 <i>Occupational Health & Safety</i> - for examples of specific risks in production facilities related to safe and healthy working conditions)</p> <p><u>Right to social security, including social insurance</u> Non conformances in supplier audits on this right are related specifically to: social insurance coverage being insufficient, or not provided for all workers.</p> <p><u>Right to rest, leisure and paid holidays</u> Non conformances in supplier audits on this right are related specifically to: working hours/overtime exceeding legal limits.</p>
<p>Goals in reporting year :</p>	<p>In 2025, OHC continued strengthening its due-diligence work by improving insight into the supplier portfolio through updated risk assessments, Sedex/SMETA audits and expanded supplier data collection. Human Rights in the supply chain remained a top-five material topic, guiding our goal of improving risk profiles, ensuring supplier on-boarding to the Orkla Supplier Portal and increasing compliance with the Orkla Supplier Code of Conduct. During the reporting year, OHC focused on standardizing the responsible-sourcing approach, enhancing data quality in internal systems and strengthening the basis for identifying, prioritizing and following up risks across Tier-1 suppliers and selected sub-supply chains.</p>

Describe already implemented or planned measures :

OHC continued strengthening its human rights due diligence in 2025, focusing on improved insight into suppliers, structured follow-up and alignment with Orkla’s group requirements for responsible business conduct.

Measures already implemented

Human rights in supply chain identified as a top-five material topic: The 2024 Double Materiality Assessment confirmed human rights in the supply chain as one of OHC’s most material topics, forming the basis for priority-setting and follow-up in 2025.

Systematic risk identification and prioritisation: OHC applied the risk assessment approach from its DMA, identifying human-rights-relevant risks related to working conditions, overtime, social security, and safe and healthy working conditions in supplier environments.

Integration of social and labour-rights risks in raw-material assessments: OHC expanded its raw-material risk work to include human rights and labour-rights dimensions, adding global supply-chain risks for relevant materials (e.g., working conditions, social vulnerabilities).

Supplier engagement and ongoing collaboration: OHC maintained close cooperation with suppliers through regular dialogue, quality audits, on-site visits and alignment on improvement needs - particularly in areas where past Sedex or internal audits identified non-conformances. (Aligned with Orkla’s expectations to work with suppliers to establish responsible practices.)



Use UNGPs/OECD due diligence framework: OHC applied Orkla's six-step human rights due diligence model (identify, assess, cease/prevent/mitigate, track, communicate, enable remediation) as a guiding structure for its supplier follow-up.

Supplier Code of Conduct requirements: OHC required suppliers to comply with the Orkla Supplier Code of Conduct, emphasizing core human rights, labour rights and safe working conditions.

Measures planned

Strengthen human-rights risk assessments: Build on the DMA and the raw-material mapping work to refine risk profiles across supplier categories and materials, enabling more targeted follow-up.

Increase insight beyond Tier 1: Expand assessments and information gathering where inherent risks are high, consistent with Orkla's expectation to conduct risk-based due diligence beyond direct suppliers.

Strengthen supplier follow-up: Use risk insights to prioritize suppliers for enhanced dialogue, data requests, corrective actions and audits, ensuring alignment with required human- and labour-rights standards.

Further integrate human-rights considerations into sourcing decisions: Continue embedding human-rights-related risks into decisions about materials, sourcing markets and supplier selection, building on 2025 developments.

Improve internal competence and collaboration: Continue cross-functional cooperation (Sustainability, SQA, Procurement, Compliance) to build internal understanding and improve the coherence of human-rights due diligence across OHC.

Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year :

Actual or expected results of the measures

Improved insight into human-rights risks across the supply chain: OHC's Double Materiality Assessment strengthened understanding of where human-rights-related risks may occur, especially upstream in raw-material categories sourced from countries with weaker labour protections. This has enabled clearer prioritisation of follow-up measures.

No known severe human-rights impacts among Tier-1 suppliers: OHC's DMA and Due Diligence work confirmed that no serious violations - have been identified within the company's Tier-1 supplier portfolio, although inherent risks still exist upstream for certain materials.

More structured and group-aligned due diligence: OHC strengthened its work by applying Orkla's Human & Labour Rights Policy and the six-step due-diligence process, improving coherence in how supplier-related risks are identified, addressed and followed up.

Expanded risk assessment of raw materials: OHC broadened its raw-material assessment in 2025–2026 to include social and labour-rights dimensions, providing better visibility of upstream risks linked to specific material groups.

Topic confirmed as a strategic priority: Internal discussions highlighted Human Rights in the Supply Chain as one of OHC's five most material topics, reinforcing the need for continued development of capability, data

and structured supplier engagement.

Goals and activities for the coming reporting year

Strengthen human-rights risk assessments: Build on DMA findings and raw-material mapping to refine risk profiles across supplier categories and upstream sourcing markets, ensuring more targeted follow-up.

Increase insight beyond Tier-1 where risk is higher: Conduct deeper assessments for high-risk materials and supply chains, in line with Orkla's requirement for risk-based due diligence beyond direct suppliers.

Enhance supplier engagement and follow-up: Prioritise suppliers for additional dialogue, data collection, corrective actions or audits based on risk level, while ensuring continued alignment with Orkla's Supplier Code of Conduct.

Embed human-rights considerations more systematically in sourcing decisions: Incorporate human-rights risks into decisions on supplier selection, material choice and sourcing regions, supported by the expanded raw-material assessment work.

Continue internal capability building: Strengthen collaboration between Sustainability, Procurement, SQA and Compliance to build the skills and processes needed for robust ongoing human-rights due diligence.

We have identified Indicators of Effectiveness, to enable tracking and evaluation of effectiveness of our actions to address potential impacts.

OHC aim to set indicators that are adequate to evaluate whether OHC has responded effectively to the identified impact, and whether OHC is continuously improving our response to the impact.

	<p><i>Training & Skills Development in own operations (social/people)</i></p> <p>The potential negative impact of lack of training and skills development is considered high, due to the impact potentially affecting most of our workforce. The likelihood of negative impact is higher now with the Orkla academies limited group activities. PortCos are fully responsible to secure own development. Negative impacts could include accident, mistakes, loss of business, quality issues, grievances, turnover, no opportunities for growth, lack of needed capability to fulfill strategy etc.</p>
<p>Goal :</p> <p>Status :</p>	<p>Cease, prevent or mitigate negative impacts on <i>Training & Skills Development</i></p> <p><u>Right to work (training)</u> OHC assesses that we may be at risk of adverse impacts on this right. We recognise that good training and risk management are crucial for preventing injuries and occupational illness, as well as a key aspect for competence development. Risks may concern:</p> <ul style="list-style-type: none"> - When staff starts working in the company - Throughout staff's working life with the company - When staff transitions from one position to another - Employees not having the necessary time for competence development/training
<p>Goals in reporting year :</p>	<p>In 2025, OHC established its first ESG related goal linked to training and skills development towards the end of the year. The focus during the reporting period was therefore on setting direction and ambition, rather than on systematic implementation or measurable progress. Throughout the year, learning activities was on going and the main area of focus on people leaders and leadership development through a set training plan and leadership development strategy. Other initiatives throughout 2025 have been some functional training programmes in selected areas and some cross functional training opportunities in areas of self development and DEI related topics. An established Performance & Development Plan (PDP) process is in place for all employees which including a personal development plan. An increased focus on the development plan to improve quality is a planned target area. Further development and systematisation of training and skills development are to be planned currently.</p>

Describe already implemented or planned measures :

Measures already implemented

OHC has a structured Performance & Development Plan (PDP) process in place, which ensures that all employees have regular development conversations with their manager and that individual development needs are addressed as part of normal people management practices.



To support learning across the organisation, OHC uses a Learning Management System (LMS) where mandatory training and selected cross functional e learning opportunities are made available to employees.

Measures planned

Planned measures include continued use of the existing PDP process and LMS, as well as further assessment of how training and skills development can be more systematically structured over time and better aligned with future strategic aims and organisational priorities. A defined cross functional capability frameworks is planned for the coming period.

Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year :

Actual results

Given that OHC's ESG related goal for training and skills development was established towards the end of 2025, no measurable results related to this goal can be reported for the current reporting year. Training and skills development have not been defined as a strategic cross functional priority within OHC's people strategy during the reporting period, beyond the ongoing focus on leadership development.

The existing Performance & Development Plan, Talent Review process and Learning Management System have continued to support regular development conversations and delivery of mandatory training.

Expected results

As the ESG related goal for training and skills development is further assessed and potentially developed in future periods, OHC expects this to support a more structured approach over time. However, no specific outcomes, improvements or timelines can be defined at this stage, as this work has not yet been embedded into OHC's people strategy or operationalised through concrete initiatives.

Goals and activities for the coming reporting year

For 2026, no specific new goals or activities related to training and skills development have been defined beyond the continued focus on performance & development plans, leadership development and the planned replacement of the current Learning Management System with SANA Labs, which is expected to provide an improved functionality compared to old system.

3.B Other actions related to management of negative impact

3.B.1 Reduction of nature- and environmental impact

When conducting our impact assessments aligned with the UNGPs/OECD, we assess environment against 20 environmental areas.

The overview of the different areas can be found here: <https://globalcsr.net/overview-of-the-20-environmental-areas/>

In our latest reassessment of the 20 areas, we identified significant risk of potential negative impacts in 8 out of 20 areas. For 12 out of 20 areas we identified 'No impact' and explained why we reached such conclusions.

We publicly disclose our impact assessments on our website:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/#duediligence>

Additionally, as part of the CSRD/ESRS reporting to Orkla ASA we report on these topics: *Climate change, Biodiversity and ecosystems, Water and marine resources, Pollution, Resource use & and circular economy. OHC identified Climate change and Resource use & circular economy as the two most material environmental topics.*

See Orkla policies and guidelines: <https://www.orkla.com/sustainability/>

See Orkla annual report for more: <https://www.orkla.com/about-us/>

3.B.2 Reduction of greenhouse gas emissions

(See 3.A.1 'Climate Change' for how we manage GHG emissions)

OHC emissions data is reported in the Orkla ASA annual report:

<https://www.orkla.com/investors/reports-presentations/>

3.B.3 Improvements in own purchasing practices

We acknowledge the potential negative impacts we can contribute to, on our business relationships (e.g., suppliers) through our purchasing practices, and work to cease, prevent or mitigate the risk of such impacts.

In 2025, we continued to develop our purchasing practices with the aim of minimizing negative impact on our suppliers.

We have further improved our processes for sharing forecasts with suppliers, which has contributed to a more stable demand pattern. Suppliers now receive timely access to the volumes we plan to order, which supports their production planning and reduces the need for urgent changes or rush orders.

Following the implementation of an updated ERP system in 2023, we have been able to work more efficiently and systematically with forecast management during 2025. This has enabled us to communicate future needs with greater clarity and accuracy.

We maintain close cooperation with our suppliers, many of whom we have worked with for a long time. These long-standing relationships provide a solid foundation for mutual understanding, long-term planning, and continuous improvement initiatives.

We regularly follow up with our suppliers through both strategic dialogue and on-site visits, where we assess aspects such as quality, delivery performance, and working conditions. These follow-ups are conducted by both our Category Managers and our Supplier Quality Assurance Manager, ensuring broad and ongoing dialogue on improvements and responsible practices throughout the supply chain.

See Orkla policies and guidelines: <https://www.orkla.com/sustainability/>

See Orkla annual report for more: <https://www.orkla.com/about-us/>

3.B.4 Choice of products and certifications

OHC hold FSC® certificates for a large number of our wooden handle products, but also our cardboard packaging and transport cartons. We have been FSC® certified as a company since 1999. Due to our pass-rate we are now preparing for self-certification. FSC® supports our overall ambitions for traceability of sustainable sourcing.

We have mapped all existing wood products bought through OHC, and their FSC® status. This makes it possible to now methodically work through this list to ensure all wood products are FSC® certified over time and is work in progress.

We re-use and recycle pallets, cartons and electrical equipment at our own facilities.

OHC continuously considers other relevant certification schemes and we are specifically considering certification of recycled content in relevant products, aligned with our updated ESG targets.

3.B.5 Actively support free trade union organisation and collective bargaining, or where the law does not allow it, actively support other forms of democratically elected worker representation

Orkla policies and Code of Conduct support and require free trade unions and collective bargaining, both internally and for our business relationships.

China is often associated with higher risk of potential negative impacts related to free trade unions and collective bargaining, compared to other countries. We note this in our sustainability due diligence impact assessment. To address this risk and mitigate potential negative impacts, a worker committee is in place at our Chinese facility. The committee consists of democratically elected worker representatives, elected by and from all employees. One of the main contributions of the worker committee is the communication with facility management, including (but not limited to): labor law compliance, overtime, employment contract signing and monitoring, cost reductions, policy implementation and more. The committee meets on a regular basis, typically every 3-6 months. Facility management appreciates the collaboration with the committee, and actively seek to collect employee concern and feedback, in addition to suggestions for improvements.

The right to free trade unions and collective bargaining is also addressed in our Sedex supplier audits.

3.B.6 Contribution to development, capacity building and training internally and of suppliers and workers in the supply chain

OHC became member of Ethical Trade Norway in 2022 and will encourage relevant key personnel to participate in network seminars, training etc. Relevant personnel could be e.g., operational purchasing, strategic procurement, planning, supplier quality, and more. Through annual personal development plans each employee discuss and agree on development goals with their closest manager. The development goals should be related to strategic goals and action plans, including sustainability and responsible business conduct.

Orkla has an internal sustainability network where training and capacity building is one of the key focus areas.

Capacity building of suppliers and workers in the supply chain is a focus during supplier audits. OHC supplier audit template includes topics for EHS and selected areas from Supplier Code of Conduct. We discuss and encourage for improvements with suppliers during onsite visits. In addition, we have initiated supplier interview sessions as part of our supplier engagement focus related to our CO2 reduction plan. These sessions aim to build common understanding and capacity in the supply chain, as well as increase our own understanding of challenges and opportunities. We also plan to engage with our suppliers on more sustainability and ESG topics moving forward.

We plan to share our own impact assessments and due diligence methodology with our business relationships, including suppliers. By sharing our assessments alongside our requirements for responsible business conduct (e.g., Supplier Code of Conduct) we expect to contribute to development and capacity building with our business relationships.

3.B.7 Combatting corruption and bribery in own enterprise and supply chain.

When conducting our impact assessments aligned with the UNGPs/OECD, we assess against 16 economical areas. The overview of the different areas can be found here: <https://globalcsr.net/overview-of-the-16-economic-areas/>

In our latest reassessment of the 16 areas, we identified significant risk of potential negative impacts in 5 out of 16 areas. For 11 out of 16 areas we identified 'No impact' and explained why we reached such conclusions.

We publicly disclose our impact assessments on our website:

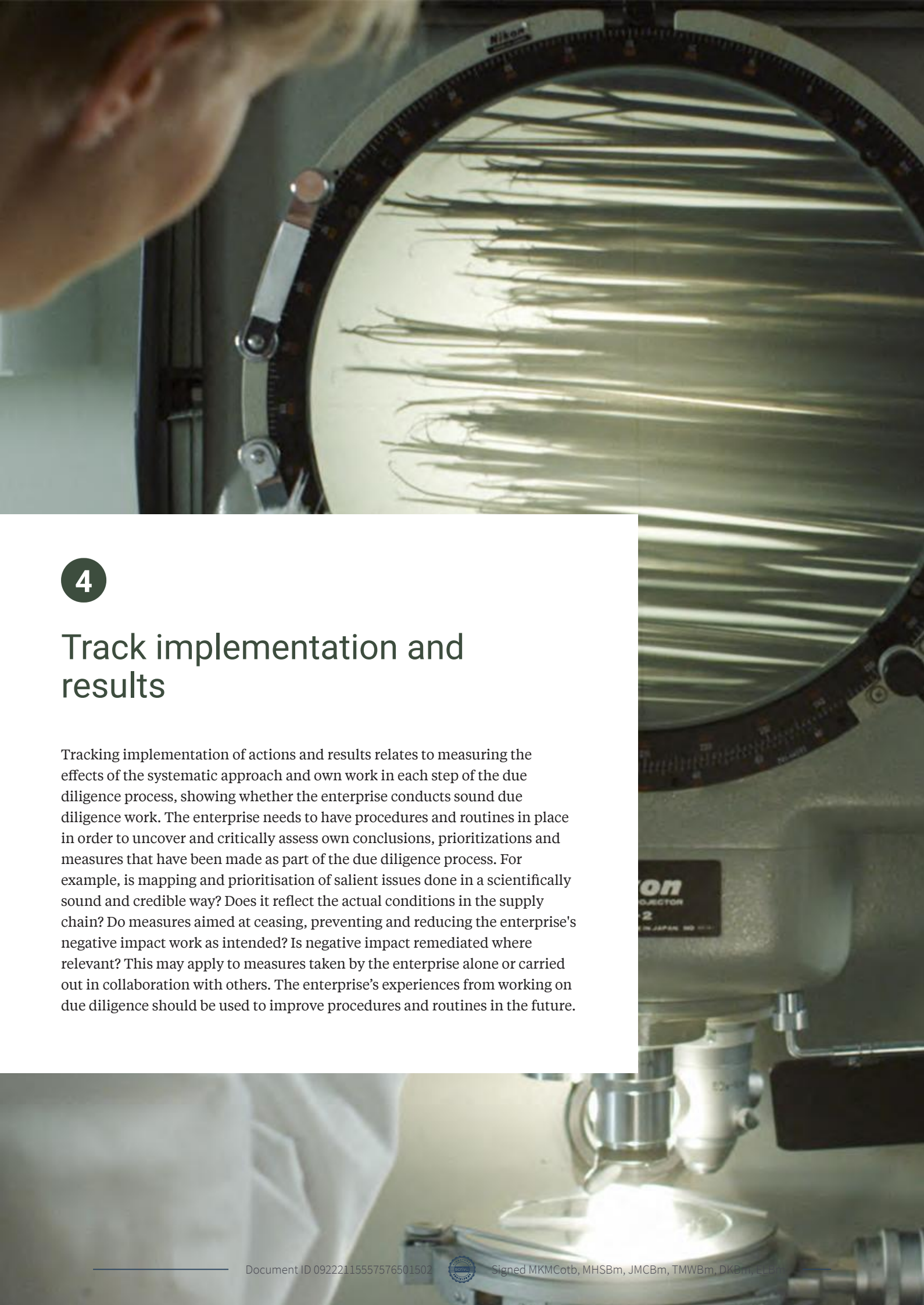
<https://www.orklahousecare.com/sustainability/sustainability-commitment/#duediligence>

Additionally, as part of the CSRD/ESRS reporting to Orkla ASA we report on these topics: *Governance* and *Business conduct*.

3.B.8 Other relevant information concerning the enterprise's work to reduce, prevent, and manage negative impact

For other relevant information related to our work to reduce, prevent, and manage negative impact on people, animals, society and the environment, see our website:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/>



4

Track implementation and results

Tracking implementation of actions and results relates to measuring the effects of the systematic approach and own work in each step of the due diligence process, showing whether the enterprise conducts sound due diligence work. The enterprise needs to have procedures and routines in place in order to uncover and critically assess own conclusions, prioritizations and measures that have been made as part of the due diligence process. For example, is mapping and prioritisation of salient issues done in a scientifically sound and credible way? Does it reflect the actual conditions in the supply chain? Do measures aimed at ceasing, preventing and reducing the enterprise's negative impact work as intended? Is negative impact remediated where relevant? This may apply to measures taken by the enterprise alone or carried out in collaboration with others. The enterprise's experiences from working on due diligence should be used to improve procedures and routines in the future.

4.A. Track and assess

4.A.1 Describe a) assignment of responsibility for tracking the effect and result of implemented measures, as well as how the tracking is carried out in practice, b) who is responsible for evaluating the enterprise's implementation and work with due diligence, and how the evaluation is carried out in practice.

a) In Orkla House Care, the CEO and Leadership Team hold overall responsibility for tracking the effect of implemented measures, while the Sustainability Manager leads the practical follow-up and coordination across topics and sites. Tracking is carried out through the OHC Due Diligence methodology, using Indicators of Effectiveness, annual reassessments, action-plan follow-up and regular reporting to management and the Board.

b) The Leadership Team, supported by Orkla ASA through business-area reviews, evaluates the quality and implementation of OHC's due-diligence work. Evaluation is done through periodic reviews of risk assessments, progress against action plans, and assessment of whether measures are effective and procedures remain fit for purpose, in line with the OHC due-diligence methodology.

As part of the UNGPs/OECD impact assessments we conducted the in 2023 and re-assessments in 2024/2025, the assignment of responsibility is noted for each of the 48 human rights, 20 environmental areas and 16 economic areas. The combination of distributed responsible persons/roles in the organization and the indicators of effectiveness are supporting the tracking and implementation works in practice. The Sustainability manager is overall lead of follow-up and reports on results and progress.

4.A.2 Describe how you track the effect, and/or demonstrate the probability of effect, of measures taken to reduce negative impact.

OHC tracks the effect of measures through the *Indicators of Effectiveness* defined in our due-diligence methodology, which specify what is being measured, how data is collected, and who follows up. For climate, resource use and other environmental topics, effectiveness is assessed through updated emission data, material and waste metrics, energy use and KPI-based tracking, e.g., under the CO₂ reduction plan. For social and governance topics, OHC evaluates effect through injury statistics, staff-survey indicators, supplier audit results and compliance findings.

We also conduct annual reassessments of all environmental and social topics, comparing results against previous assessments and action plans to determine whether measures reduce risk or require adjustment. This combined approach enables OHC to both track actual effects and assess the likelihood that measures will deliver the intended improvements over time.

(See description of results under each of the salient issues in point 3.A.1. for examples of such indicators.)



5

Communicate how negative impacts are addressed

A prerequisite for good external communication on due diligence for responsible business conduct is that it builds on concrete activities and results. Enterprises should make relevant documents concerning due diligence publicly accessible, i.e. policies, codes of conduct, guidelines, processes and activities related to identifying and handling the enterprise's actual and potential negative impacts on people, animals, society and environment. Communication should include information about how the risks have been identified and handled, as well as the effect of the measures/activities. The Transparency Act (Åpenhetsloven) §5 requires companies to publicly account for their human rights due diligence on an annual basis.

5.A External communication

5.A.1 Describe how the enterprise communicates with affected stakeholders about managing negative impact

OHC communicates how impacts are handled through annual sustainability reporting, updates in the Ethical Trade reports, and topic-specific disclosures aligned with Orkla's governance requirements. Progress on climate, resource use, OHS and human rights in the supply chain is shared through updates of indicators, actions and results, and is reviewed with the Leadership Team and relevant functions before being consolidated for external reporting.

OHC also publishes its impact assessments and due-diligence approach on the company website to ensure transparency toward stakeholders:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/>

When conducting the first impact assessments in 2023 we invited 30 employees from cross-functional roles within OHC to participate in the assessments. The reassessments in 2024 and 2025 has been conducted by the responsible owners of the various risk areas. Apart from these participants, we did not engage with impacted stakeholders during our assessments. Sharing our assessments with such impacted stakeholders moving forward will ensure meaningful engagement and is planned to be strengthened during 2026.

For information on Orkla ASA communication and reporting on management of negative impacts, see his link:

<https://www.orkla.com/sustainability/>

5.A.2 Describe how the enterprise publicly communicates its own work on identifying and managing negative impact/harm

COMMUNICATION, HOW IMPACTS ARE ADDRESSED

Meeting the UNGPs/OECD Requirements to Communication

We are regularly communicating our impact assessments to employees and other potentially impacted stakeholders asking for their input or ideas to better address impacts.

Using First Impact Assessments as Models

We have used our first impact assessments as a basis and model for enrolling additional business units, i.e., subsidiaries, in our Sustainability Due Diligence programme, making their first operational-level impact assessments much more achievable and viable.

Meeting the UNGPs/OECD Requirements to Official Reporting

We communicate publicly on how we handle risks of severe impacts as required by the UNGPs/OECD. We will primarily use our annual report to Ethical Trade, the Orkla Sustainability Report, and our websites for this purpose.

Using Regular Operational-Level Impact Assessments in Business Relationships

We use our impact assessments actively in our communication with business relationships.

Firstly, we will disclose our Sustainability Policy Commitment, Orkla Supplier Code of Conduct or Orkla Business Partner Code of Conduct, and our latest Sustainability Impact Assessments, whenever our business relationships forward their requirements. We do encounter Codes of Conduct from customers that merely ask us to manage some labour rights. We hope they are satisfied to see that we manage risks in relation to such rights as well as other human rights from the International Bill of Human Rights, all environmental and all economic areas as required by the minimum standard.

Secondly, we will use our impact assessments to ensure that our business relationships can get inspired to conduct Sustainability Due Diligence in their operations. Hence, forwarding the latest impact assessments do not only demonstrate to our business relationships, that we meet our responsibility, but also serves that purpose of inspiring our business relationships, while demonstrating level of expectation that we find appropriate, when exchanging documentation of due diligence.

Public Disclosure of Regular Impact Assessments

Apart from the communication requirements mentioned above, companies are not required by the UNGPs/OECD to publicly share their operational level impact assessments. We have decided to share some of the information through our homepage and annual report to Ethical Trade.

For information on Orkla ASA communication and reporting on management of negative impacts, see his link:
<https://www.orkla.com/sustainability/>

5.A.3 Describe the enterprise's routines for answering external inquiries related to the information requirement imposed by the Transparency Act

We acknowledge the need to structure our routines to enable concrete responses relating to Transparency Act specifically. Customer service have training in how to respond to external inquiries in accordance with requirements in the Transparency Act. We have internal supporting documentation, e.g., FAQs to support efficient handling of external inquiries.

We expect the disclosure of our impact assessments to improve our documented due diligence, and thus support OHC to fulfill our obligations under the Transparency Act.

Our company strategy, commitments and goals for sustainability and responsible business conduct requires us to ensure routines and management systems are in place, regardless of the Transparency Act. The commitment to improve on this area is further supported and rooted in top management, and board of directors.





6

Provide for or cooperate to ensure remediation when appropriate

Once an enterprise has identified that it has caused or contributed to negative impact on people, animals, society or the environment, the enterprise must provide for, or cooperate in, remediation. Remediation may involve financial compensation, a public apology or other ways to remediate the negative impact. Another aspect of remediation is that companies should provide for, or cooperate with legitimate complaint mechanisms, to ensure that workers and/or local communities can raise complaints and be heard.

6.A Remediation

6.A.1 Describe the enterprise's policy for remediation of negative impact

We have implemented Orkla House Care TELL-US as our grievance mechanism. Our TELL US mechanism is a way for potentially impacted stakeholders to engage with us concerning our sustainability work. This enables us to share our impact assessments with stakeholders, engage in stakeholders dialogue to improve due diligence, encourage good ideas, and enable reports or grievances. As required by the UNGPs/OECD, this mechanism is developed to provide access to remedy, for affected stakeholders through communication and dialogue with OHC. For more severe impacts, breaches of legal regulation or law, or the need for anonymous reporting, we enable such reporting through our whistleblower mechanism.

Providing access to remedy is linked to whether or not we are causing, contributing or linked to an adverse impact.

If we are causing or contributing to an adverse impact, we will implement relevant actions to provide remediation.

If we are merely linked to an adverse impact, we will use our leverage to actively influence the entity causing the adverse impact, to cease, prevent or mitigate the impact, and provide access to remedy.

Grievance mechanism (TELL-US):

<https://www.orklahousecare.com/sustainability/sustainability-commitment/#grievance>

Whistleblower mechanism:

<https://www.orklahousecare.com/sustainability/sustainability-commitment/#whistleblower>

See also Orkla ASA Sustainability Policy:

<https://www.orkla.com/files/Documents/Sustainability/orkla-sustainability-policy-december-2025.pdf>

6.A.2 If relevant, describe cases of remediation in the reporting year

Not relevant, no grievances reported during 2025.

6.B. Ensure access to grievance mechanisms

6.B.1 Describe what the enterprise does to ensure that employees and other stakeholders, especially impacted workers and local communities have access to whistleblowing systems and grievance mechanisms

Orkla provides a Whistleblower system that is publicly available to enable (if needed) anonymous reporting of grievances.

The Whistleblower system can be accessed here: <https://report.whistleb.com/en/orkla>

OHC implemented a new grievance mechanism, aligned with UNGPs/OECD during 2024. We want to encourage relevant stakeholders to access our impact assessments, to submit grievances or knowledge hereof, and to suggest improvements on our actions to prevent or mitigate adverse impacts, or of the grievance mechanism itself. All communication through this channel will be designed for dialogue and will be handled by OHC. The **TELL US & help us do better** can be accessed here: <https://orklahousecare.tell-us.app/ui/about>

In essence, our grievance mechanism addresses personal or collective workplace disputes or concerns, while the whistleblower system is designed for reporting serious misconduct that could have legal or ethical implications for the organization.

We commit to having effective channels for complaints (grievance mechanisms) that are accessible to all employees.

However, to ensure workers and local communities have access to effective grievance mechanisms in our supply-chain, we require of our suppliers to do the same and have systems in place. Our Supplier Code of Conduct and other policies detail our expectations on business relationships.

When to use the Grievance mechanism and the Whistleblower system?

The grievance mechanism is a formalized process within Orkla House Care for receiving and resolving complaints from employees, customers, or other stakeholders, focusing on fair outcomes through dialogue or mediation.

The whistleblower system is a confidential channel for reporting unethical or illegal activities within Orkla House Care, providing protection for the whistleblower against retaliation.

Contact details:

Orkla House Care AS
Øyvind Nesbø - Sustainability Manager
oyvind.nesbo@orkla.no



Verification

Document ID 09222115557576501502

Document

Orkla House Care AS
Main document
59 pages
Initiated on 2026-04-27 10:30:59 CEST (+0200) by Etisk handel Norge (EhN)
Finalised on 2026-05-25 11:14:46 CEST (+0200)

Initiator

Etisk handel Norge (EhN)
info@etiskhandel.no

Signatories

Marte Kaarbø Mathisen Chair of the board (MKMCotb) marte.kaarbo.mathisen@orkla.no Signed 2026-04-30 12:16:35 CEST (+0200)	Marte Helene Sølvsberg Board member (MHSBm) marte.solvsberg@orkla.no Signed 2026-04-27 10:33:59 CEST (+0200)
John Mitchell Cowley Board member (JMCBm) jcowley6@icloud.com Signed 2026-05-25 11:14:46 CEST (+0200)	Tom Martti Waltasaari Board member (TMWBm) tom_waltasaari@yahoo.com Signed 2026-04-27 11:12:28 CEST (+0200)
Dag Kristiansen Board member (DKBm) dag.kristiansen@orkla.no Signed 2026-04-27 15:09:21 CEST (+0200)	Ellen Lute Board member (ELBm) ellen.lute@orkla.no Signed 2026-04-29 07:29:57 CEST (+0200)

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