



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

# Account reporting year 2024

for Incentra SA



# SUSTAINABLE DEVELOPMENT GOALS



## To Readers Of The Report

Enterprises and the public sector have a great impact on people, society, the environment, climate, and animals and can both contribute positively to development, or negatively by causing harm. Enterprises therefore hold a central role in achieving UN's Sustainable Development Goals (SDGs) and the Paris Agreement's 1,5-degree target.

This report can be used as an account for the Transparency Act, but it has a broader scope with climate and the environment, circular economy, and anti-corruption indicators also being included. Our members are obligated to carry out due diligence and report annually on their work. Base level1 members also meet the Transparency Act's due diligence duty, and partially the Act's information duty.

Ethical Trade Norway's concept of responsible business conduct equals OECD's terminology and due diligence methodology. This is the systematic effort that enterprises do to identify, prevent, or mitigate adverse impacts and explain how they manage their risks of negative impact, as well as provide remediation to people, animals, society, and the environment where this is required – is called due diligence. Norwegian authorities expect all enterprises, regardless of their size, to carry out due diligence on society, the environment, and animals in accordance with the UN's Guiding Principles for Business and Human Rights (UNGPs) and OECD's Guidelines for Multinational Enterprises. This applies to enterprises, the public sector, and organisations.

Ethical Trade Norway's Declaration of Principles (our Code of Conduct) for Responsible Business Conduct covers the areas of decent work, human rights, environment/climate, anti-corruption, and animal welfare. This report is done in full transparency and in line with UNGP and OECD's guidelines. The reports of all members are publicly accessible on Ethical Trade Norway's website.

**Heidi Furustøl**

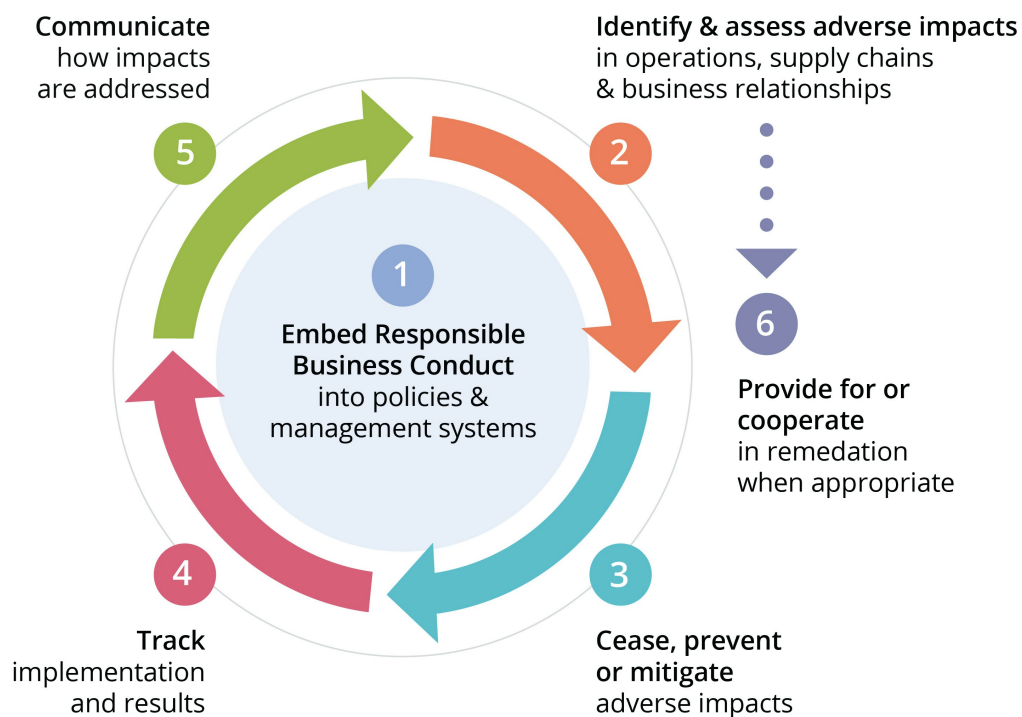
*Executive Director*

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

Sustainability is a strategic focus area for Incentra. Incentra shall through collaborating with suppliers and members strive for sustainable purchasing & logistics, reduced environmental impact, sustainable innovation, and a healthy and safe working environment throughout the value chain. Incentra is committed to the UN Global Compact's principles and the UN Sustainable Development Goals. Incentra have established a Supplier Code of Conduct that is an integrated part of the contract with the suppliers. With the membership in Ethical Trade Norway, Incentra wants to further develop the sustainability work. Incentra has established an action plan and KPI's on sustainability to move ahead in the area.



Pål Widerøe  
*Managing Director*

# Enterprise information and enterprise context

## Key enterprise information

### Enterprise name

Incentra SA

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### Head office address

Storgata 8, Oslo

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### Main brands, products and services offered by the enterprise

Spare parts in the aftermarket

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### Description of enterprise structure

Incentra was founded in 1967 by 10 Norwegian shipping companies. Incentra is a marine purchasing organisation where shipowners, ship managers and rig companies are members. Incentra negotiate, enter and manage framework agreements with of goods and services for operation and maintenance of ships and other marine vessels. These agreements are exclusively used by the Incentra members. Incentra conduct prequalification and audit of suppliers to verify degree of compliance with the contract, to check compliance with HSEQ and CSR requirements.

Incentra is a non-profit organization, incorporated as a Norwegian Co-Operative society meaning that it is owned by its members. The suppliers pay a fixed percentage fee of the annual turnover that covers Incentra's Incentra's administration costs and expenses. Any profit after overhead cost is distributed prorata back to the member companies.

Incentra collaborate closely with the member companies. The board of directors consist of representatives from the member companies. There are three employees working in the Incentra administration. The contract Manager work together with a group of purchasers from the member companies to establish framework agreements.

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### Revenue in reporting year (NOK)

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### Number of employees

3

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### Is the enterprise covered by the Transparency Act?

No

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### Major changes to the enterprise since last and current reporting period

No changes

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**Contact person for the report (name and title)**

Hedda Skotland, HSEQ Manager

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**Email for contact person for the report**

hedda.skotland@incentra.no

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## Supply chain information

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

Incentra negotiate and enter framework agreements on behalf of the member companies. The member companies buy from the suppliers according to the contracts. These agreements are exclusively used by Incentra members. Incentra conduct prequalification and audit of suppliers to verify degree of compliance with the contract, to check compliance with HSEQ and CSR requirements, to contribute to quality improvement for mutual benefit and to improve future operation and cooperation.

The portfolio consist of both local and global suppliers. Many suppliers have been with us for many years. The suppliers are both makers and traders.

Before entering into agreement, all suppliers undergo screening by completing a self-assessment survey. The survey cover questions on HSEQ & CSR to see that they meet the requirements in the Supplier Code of Conduct. The supplier is evaluated based on the survey, certifications, policies and other information provided. Once the contract with the new supplier is signed they will enter into Incentra's audit program. All Incentra's suppliers are audited periodically. The interval for the audit is based on the supplier risk assessment. The audit is conducted to monitor and check compliance, reduce risk and to drive continuous improvement. Findings identified during the audits are followed-up in the improvement system.

Since our suppliers are global, the level of knowledge to norwegian and european legislation varies. Incentra takes an active role in informing our suppliers about new legislation that concerns our member companies and their supply chain. This is communicated at our annual council meeting for both members and suppliers, through webinars and supplier audits. We have given support to suppliers, consulting them in establishing the improvements necessary to comply with our requirements. All suppliers are met with the same approach, clear expectations and honest feedback. Incentra aims to create longterm relationships with our suppliers and collaborate for mutual benefit.

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

48

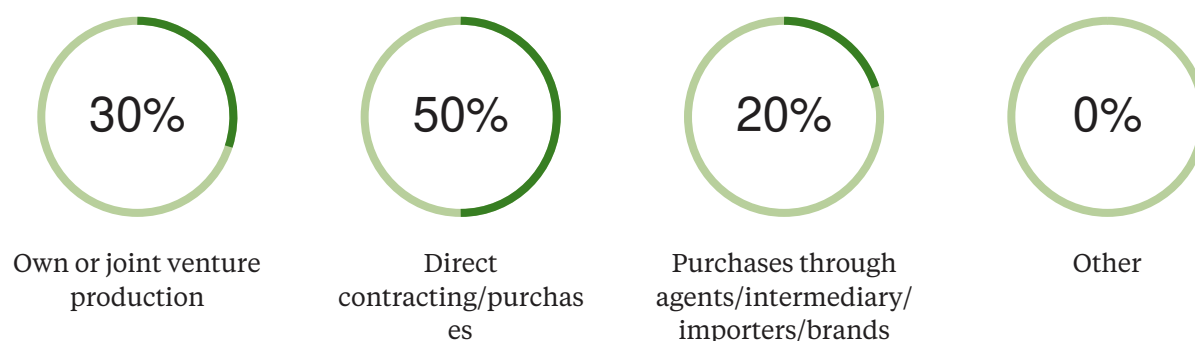
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### Comments

Incentra aims to establish long-lasting relationships with the suppliers. Many of our suppliers have been with us for a long time.

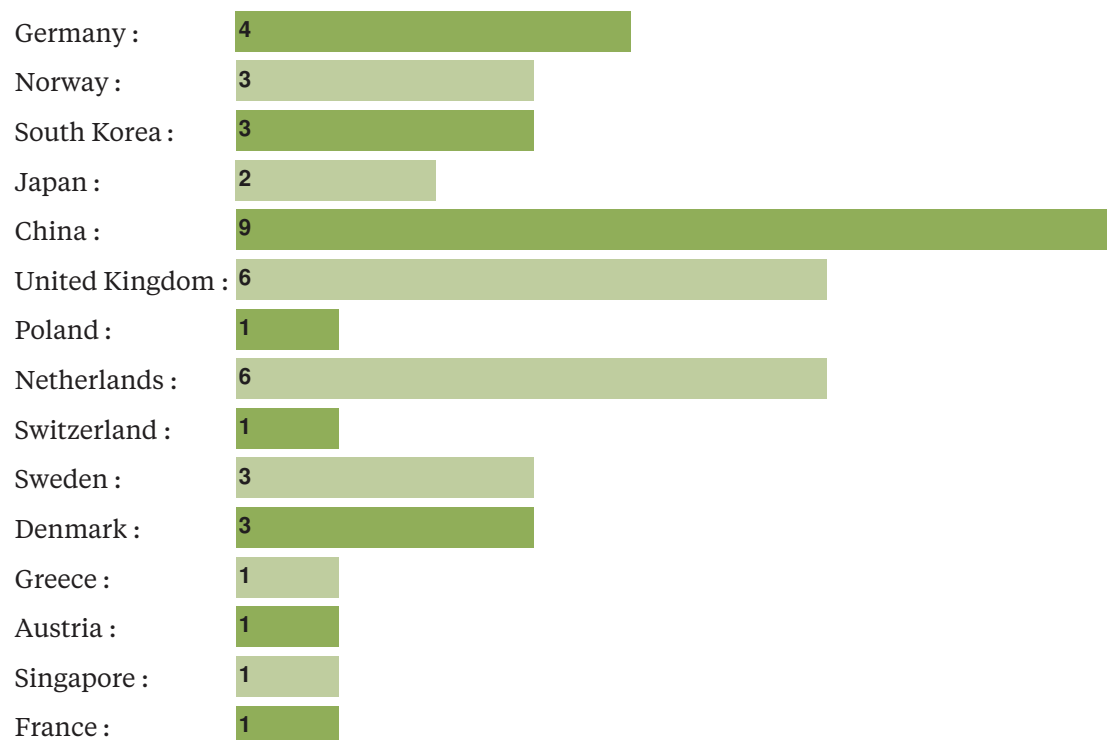
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### Type of purchasing/ suppliers relationships



We asked all suppliers to state if they are producer, purchase direct from producer or purchase through agent/importer or brand supplier in a self-assessment survey, the % of purchase volume in each category is directly taken from the reply given by the suppliers.

#### List of first tier suppliers (producers) by country



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#### State the number of workers at first tier producers

##### Number of workers

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##### Comments to number of workers

We do not have this information yet, this will be mapped in the new self-assessment survey we will distribute to the suppliers in 02 2025.

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

##### **We have started mapping this but do not have the complete overview yet**

We have started to map the high risk suppliers according to production country but the data is not complete yet. The three product segments we have started with are: workwear, electronical consumables and asian traders. We will continue the mapping in 2025.

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#### Is the enterprise a supplier to the public sector?

No

## Goals and progress

### Process goals and progress for the reporting year

1

**Goal :** Finalize the report to Ethical Trade Norway

**Status :** The first report was finalized in February 2024.

2

**Goal :** Update policies and process documentation Update the Incentra Policy, the Supplier Code of Conduct, the Ethical guidelines and related procedures and supporting documents

**Status :** The Incentra policy and Supplier Code of Conduct is done.  
The ethical guidelines is in process. We have updated the audit checklist to include more questions related to sustainability.

3

**Goal :** Map and prioritise risks in the supply chain. We continue to focus on supply chain transparency, prioritizing high risk suppliers.

**Status :** We have completed the planned actions on the high risk suppliers.

4

**Goal :** Include sustainability information (certifications, approved subsupplier etc.) in price list from supplier

**Status :** This has been included in the contract negotiation process and we are currently testing how it works in new processes.

5

**Goal :** External communication. Communicate in regard to our sustainability work on the Incentra portal/website.

**Status :** In process

6

**Goal :** Conduct supplier audits on prioritized high risk suppliers due to production country

**Status :** All planned audits conducted and improvements are followed-up.

## Process goals for coming year

1

Increase knowledge on sustainability in Incentra. Attend trainings and webinars.

2

Increase focus on compliance issues related to the Supplier Code of Conduct. Work on improvements in cooperation and dialog with the suppliers.

3

Update policies and process documentation. Establish minimum criteria for suppliers, update the Ethical guidelines and related procedures and supporting documents.

4

Distribute a new sustainability self-assessment survey to all our suppliers.

5

Continue working on incorporating sustainability in the commercial contracts.

6

External communication. Communicate in regard to our sustainability work on the Incentra portal/website

7

Map and prioritise risks in the supply chain. We continue to focus on supply chain transparency, prioritizing high risk suppliers.

8

Environmental goals: Reduce travel and waste handling. Since there are only three people working in the Incentra administration, we can make a bigger impact for the environment in the supply chain.



# 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://incentra.powerappsportals.com/en-US/HSEQ-CSR/iprbc>

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

Incentra strives towards responsible business conduct that respects people, society and the environment. We acknowledge that our business has an environmental and social impact far beyond the company itself. Incentra wants to set responsible business practices throughout the value chain and actively engage with improvement that can be measured. We shall adapt our purchasing practices in order to strengthen, and not undermine, our suppliers' ability to deliver on our requirements related to people, society and the environment. Incentra strives towards lasting supplier relationships with suppliers who show a particular willingness and ability to create positive developments in the supply chain. Incentra is committed to the United Nations Global Compact's principles and the UN Sustainable Development Goals.

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

The Policy for responsible business conduct have been developed over many years. It is approved by the Managing Director and implemented in the organization through training. The policy is integrated in the business strategy and goals. The strategy is operationalized in KPI's to monitor the development of the actions. Incentra is committed to the United Nations Global Compact's principles and the UN Sustainable Development Goals (SDGs).

In our strategy we have committed to support the following UN Sustainable Development Goals:

Goal 4: Quality education

Goal 5: Gender equality

Goal 13: Climate action

Goal 17: Partnerships for the goals

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## 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?

Due diligence assessments are part of the follow-up activities of the supply-chain and the responsibility of the HSEQ Manager. The due diligence assessments are described in procedures in the quality management system. The HSEQ Manager collaborates closely with the Contract Manager to follow-up on the sustainable goals in the supply chain. The result of the due diligence assessments is discussed with the management in periodic meetings. The Managing Director will further report to the board.

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### 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?

The responsibility is identified in the work instructions and the role and responsibility description in the management system. The managing Director is responsible for strategic sustainability and the HSEQ Manager is responsible for due diligence assessments of the supply chain.

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

HSEQ Manager has taken trainings and attended webinars on due diligence assessment through Ethical Trade Norway and Revisorforeningen. Competence requirements are discussed when updating the business strategy and annual KPI's. Competence need is also discussed during the annual appraisal talk.

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## 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?**

Sustainability is a focus area in the Incentra strategy plan. The strategy is operationalized in KPI's to monitor the development of the actions. The action plan is used in the day-to-day operations as an important tool to lead the sustainability work and progress. Incentra's commitment is rooted in our sustainability policies that are based on the UN Global Compact and the UN Sustainable Development Goals.

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

The strategy plan is reviewed annually by the administration and Board. KPI's are identified with owner and deadline. Status on the KPI's are updated every quarter. The Managing Director informs the Board on the development on the KPI's in periodical board meetings. Evaluation of results is done at the annual management review meeting.

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# 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?

The Supplier Code of Conduct is signed in the contract. New suppliers are assessed based on a self assessment survey where they answer questions on supply-chain; follow-up, insight and control, risk assessment, country risk, environment and carbon footprint among others. Compliance with the Supplier Code of Conduct is checked and verified in periodic audits of the suppliers.

<https://incentra.powerappsportals.com/en-US/HSEQ-CSR/scc>

### Indicator

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



Almost all suppliers have signed the Supplier Code of Conduct in the contract. A few exceptions have included their own CoC instead, in those cases Incentra have checked that their own Code of Conduct is equal or better than Incentra's.

## 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?

Incentra became a member of Ethical trade Norway in September 2023 and we saw the need to go through all our processes and documents on sustainable business principles. During 2024 we have updated our Supplier Code of Conduct and the Policy for responsible business conduct. Procedures and supporting documents have been reviewed and updated. Through the last year we have seen an increased focus on sustainability from our member companies. They request more information on sustainability in the periodic business reviews and the re-negotiations with suppliers. The level of maturity in regard to sustainability vary according to segment, country of origin and nature of business for the supplier, but we see an increased focus and interest in general.



## 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
Work Wear	Freedom of association and collective bargaining Discrimination Occupational Health and safety	China Pakistan Turkey
Electronic consumables	Freedom of association and collective bargaining Discrimination Occupational Health and safety Environment	United Arab Emirates China
Asian traders	Freedom of association and collective bargaining Discrimination Occupational Health and safety	China Japan South Korea

### 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.**

All supplier are screened by conducting self-assessment surveys and supplier audits. Through the screening we verify whether the suppliers are compliant with our Supplier CoC and we gain knowledge about risks and possible negative impact that we will prioritize for follow-up. We have started mapping the high risk suppliers by using the salient risk tool. The data is no complete yet, it has been difficult to get access to the necessary data. The information is collected through search on the company website, self-assessment survey, during audit and direct approach to supplier.

## 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.**

When mapping the high risk suppliers it became clear that we need better traceability of raw materials and sub-suppliers. We will first focus on finalizing the mapping of the high risk suppliers and then continue with the rest of the supplier base.

Our asian traders have production countries in high risk areas and we have little insight into the manufacturer and origin. When auditing the asian traders in 2024 we also included the top turnover manufacturers to get better insight of the subsupplier (tier 2) and rawmaterial (tier 3).



### 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

	<b>Work Wear</b>
<b>Goal :</b>	Freedom of Association at work
<b>Status :</b>	We continue to monitor our suppliers, create awareness and set expectations.
<b>Goals in reporting year :</b>	By auditing our suppliers we want to ensure that our suppliers are compliant with our Supplier Code of Conduct.

#### **Describe already implemented or planned measures :**

In addition to auditing our suppliers we also meet the top turnover manufacturers to gain insight and see the extent of the problem.

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

Our goal was to gain insight to which suppliers have worker representation and worker unions. By meeting the top turnover manufacturers we aim to create a relationship where we can create awareness and set expectations further down in the supply chain (tier 2 & 3).

	<b>Electronic consumables</b>
<b>Goal :</b>	The impact of climate change and the environment
<b>Status :</b>	By mapping we have gained a lot of insight but there are still some supplier unable to provide the information.
<b>Goals in reporting year :</b>	Our goal is to reduce our negative impact on the environment in our value chain.

**Describe already implemented or planned measures :**

We have started mapping the carbon footprint of our suppliers, including their goals for future reduction. We create awareness on the importance in audits, business reviews and meetings.

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

Our longterm goal is to gain insight in the carbon footprint of the supplier and also down to the individual product level giving the members transparent information to make sustainable choices.

	<b>Asian traders</b>
<b>Goal :</b>	Discrimination and gender equality at work
<b>Status :</b>	We see that the female ratio is increasing in our typical more man-dominated suppliers. The management positions are still predominantly male.
<b>Goals in reporting year :</b>	Shipping in general and many of our suppliers have traditionally been male-dominated. Our goal is to prevent discrimination and increase gender equality at work in our value chain.

**Describe already implemented or planned measures :**

We have included more questions on the discrimination/gender topic in our supplier checklist. We check the women/men ratio in the workforce and the management positions, we also ask questions in regard to career opportunities, salary and training to get an overall perception.

We try to create awareness on discrimination and gender equality among our suppliers. We make sure we have a good gender balance of speakers at our conferences.

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

By gaining better insight we can take action to improve on the issue. When we observe something that is not compliant with our SCoC during audit we will issue a finding for follow-up. During audit with an Asian supplier this year they had changed practice from only men being allowed to have training overseas to now including women. This is something we addressed and discussed at the previous audit and we hope that by creating the partnership to be able to openly discuss improvements that we can influence.

## 3.B Other actions related to management of negative impact

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

Incentra is an organization with three employees, we aim to reduce environmental impact by reduction of flights and waste handling according to legislation. The impact internally in Incentra is minimal but we can make a bigger change in the supply chain.

### 3.B.2 Reduction of greenhouse gas emissions

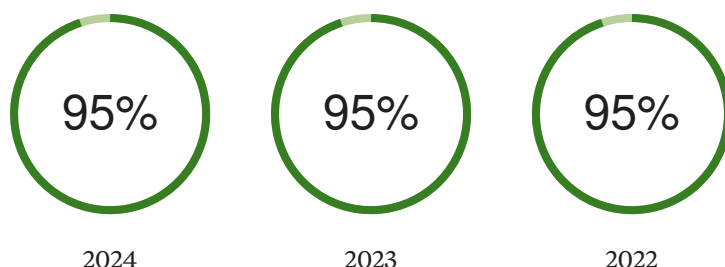
We are looking at how we can set targets for the suppliers, by tracking and reducing carbon footprint in the supply chain.

### 3.B.3 Improvements in own purchasing practices

More and more suppliers have incentives in the agreement to gain a more sustainable purchasing practice. For example, some suppliers give discounts when you order early so that they can book a more sustainable transport option, some also give discount if you order bigger quantities at one time, instead of several small orders. Some suppliers have established price lists with only suppliers that they have followed-up and checked according to the sustainability requirements.

## Indicator

**Percentage of the company's suppliers with whom the company has had a business relationship for more than three years**



The only suppliers we haven't had a relationship with for more than 3 year are new suppliers. The initial supplier agreement is 3 years plus option periods. We have many suppliers that has been with us for many years.

### 3.B.4 Choice of products and certifications

This is something we are looking into and that will come as a natural next step

### 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

This is a requirement in our Supplier CoC that is signed in the contract with the suppliers. This is also checked during supplier audits.

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

Incentra negotiate framework agreements for the member companies to make purchases. Incentra does not make purchases on the agreements.

We have assisted suppliers in developing their sustainability work and given them information regarding regulations and requirements to assist them in establishing policies like Code of Conduct and ethical guidelines. We proactively inform and create awareness about new regulations in regard to sustainability in audit and our annual meetings. Ethical Trade Norway gave a presentation on the Transparency Act to our members and suppliers at the annual Council Meeting. We have given webinars on sustainability and the Transparency Act to the member companies. The updated Supplier Code of Conduct has been presented and changes specifically explained to the administration of Incentra.

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

Anti-corruption is addressed in the Supplier CoC signed in the contract with suppliers. Anti-corruption is specifically addressed in the prequalification and audit of suppliers to check that the suppliers are compliant.

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

A woman with dark, curly hair is shown from the chest up, wearing a maroon dress. She is looking down at several yellow sticky notes that are attached to a glass surface in front of her. The background is a modern office interior with large windows and wooden structural elements. The lighting is bright and natural.

## 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.**

The HSEQ Mgr. will conduct the due diligence on the supply chain. The findings and follow-up will be discussed with the administration and the Managing Director.

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

We have close communication with both members and suppliers. We periodically audit the suppliers and verify the effect of the corrective action. The effect of the actions taken will be evaluated by the management and taken into consideration when we renew the Incentra strategy.



## 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**

Currently we inform when approached or asked about the topic. Once we have completed all the steps in the due diligence process we will publish the information on the Incentra homepage available to all.

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

We have not had any cases where it has been necessary to involve the stakeholders.

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

The annual sustainability report will be published on the Incentra website and Ethical Trade Norways website.



## 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

Responsibility for remediation of negative impacts is described in the Policy for responsible business conduct and the Supplier Code of Conduct. The Code of Conduct is signed as an integral part of the commercial contract with the suppliers.

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

We haven't had any cases yet.

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## 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**

The Incentra administration consists of three employees, communication lines are very open and transparent. If needed, an employee can report to the Board if they have concerns.

For the supply chain this is anchored in the Supplier Code of Conduct signed in the contract. We check and verify that the supplier has whistleblowing channel in place during supplier audits.

Contact details:

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[hedda.skotland@incentra.no](mailto:hedda.skotland@incentra.no)