



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

Account reporting year 2024

for Wenaas Workwear AS



Ethical Trade Norway has assessed the report of Wenaas Workwear AS to meet the criteria of our Base Level. More information about our Base Level can be found [here](#).



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

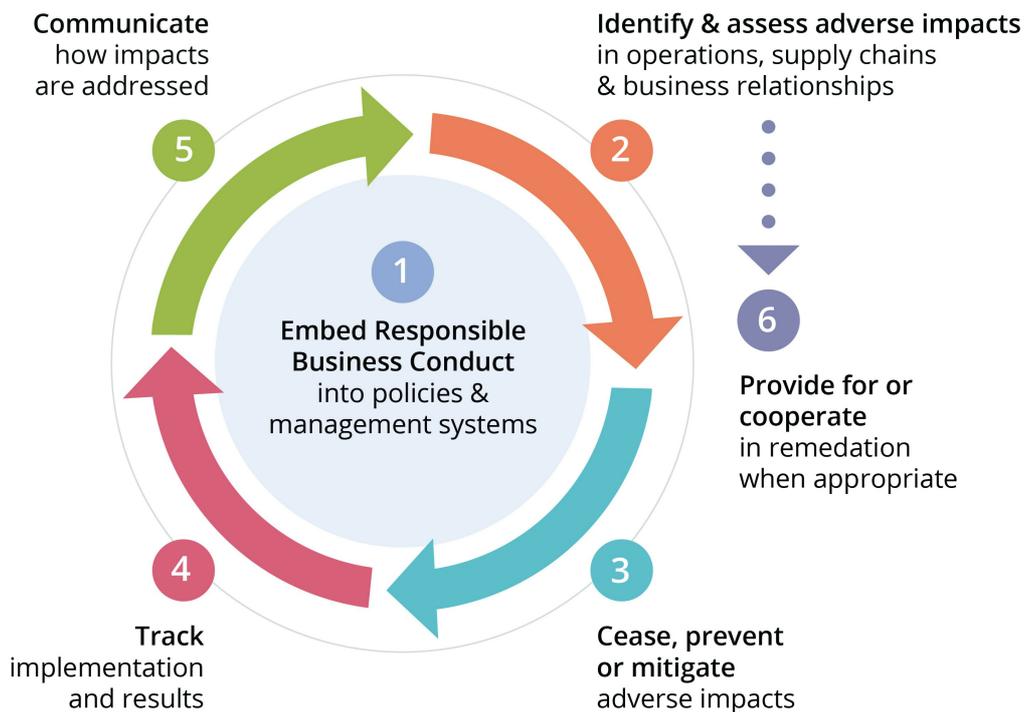
Executive Director

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

At Wenaas, our focus and commitment to the Environmental, Social, and Governance (ESG) principles is a priority as we navigate an ever-evolving global landscape. The demand for sustainable products increases and we are proud to pursue our ESG strategy to reduce our impact on society and the planet.

We believe we are uniquely positioned to drive a positive change in the workwear industry. However, we recognize that this progress is a journey, requiring us to challenge ourselves, our suppliers and stakeholders. Our social consciousness drives us to continuously improve and ensure that our products are part of the sustainable future. We start by sourcing highly skilled suppliers, advancing fair labor practices while designing and developing premium eco-friendly materials, and focusing on energy-efficient manufacturing processes.

This report shows where we stand today. There is no doubt that our journey forward will be both challenging and valuable as we stay committed, realizing we are far from finished.

All of us at Wenaas, continue to push ourselves to innovate to be competitive and drive positive change. I am motivated to lead a team of employees that contribute to the long-term goal of embracing our ESG initiatives and building a sustainable world for generations to come.

Thank you for your continued support as we move forward on this inspiring journey.



Katrine Wold Deunk
CEO Wenaas Workwear AS

Board Signature

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

Katrine Wold Deunk

CEO



Enterprise information and enterprise context

Key enterprise information

Enterprise name

Wenaas Workwear AS

Head office address

Bruasetvegen 122, 6386 Maandalen, Norway

Main brands, products and services offered by the enterprise

Complete range of work clothes, uniforms, footwear, gloves and personal protective equipment.

Description of enterprise structure

Wenaas Workwear AS (now called Wenaas) was founded in 1996, but originally originated from Sigmund Wenaas Clothing factory, which was established in 1931. Wenaas has many years of industry experience and is an international leading supplier of top-to-toe safety solutions. Wenaas is growing on the domestic market and internationally. We are present in Sweden, Denmark, Netherlands, Scotland, and Singapore. Our head office and warehouse are in Maandalen in Norway, and we have Sales offices over the entire country with stores located in Stavanger and Oslo. Wenaas produces and distributes work clothing, gloves, shoes, and safety equipment for e.g., to oil & gas, heavy industry shipping and the utility segment. Our product group portfolio varies and are within flame retardant, rescue, PPE, visibility, safety shoes, construction, food industry and customized sewing. We are a major supplier of Heavy Workwear and a 35% market share within Workwear (incl. gloves), Uniform 35-40% and Safety Shoes 20%. PPE, none inhouse development, only merchandised from 3rd parties (3M, Sundstrøm, MSA etc.). Our products are developed in Norway in close consultation with end users and designed for Norwegian and international conditions. We design, develop, and deliver uniform solutions to a wide variety of companies, ranging from railway, postal service, retail companies to hotel chains. We also supply the Police, Military and Security companies. Our main objective is to dress and protect people at work.

In total we are to date 163 permanent employees spread over five countries - 141 in Norway (HQ), 4 in Sweden, 8 in Netherlands, 7 in Aberdeen and 3 in Singapore. The management group consists of 5 people - CEO, CFO/HR, Supply Chain Director, Sales & Market Director, and IT & Operation Director. Wenaas has 12 departments distributed to 4 reporting lines:

- Sales, Market and WMS /Customer Service departments reporting to Sales & Marketing Director.
 - Product Development, Sourcing, Purchasing and ESG departments reporting to Supply Chain Director.
 - HR and Financials departments reporting to CFO.
 - Operations, Logistics, and IT departments reporting to IT & Operation Director.
-

Revenue in reporting year (NOK)

913 000 000

Number of employees

163

Is the enterprise covered by the Transparency Act?

Yes

Major changes to the enterprise since last and current reporting period

No.

Contact person for the report (name and title)

Sustainability and ESG Manager - Charlotte Schrader

Email for contact person for the report

charlotte.schrader@wenaas.no



Supply chain information

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

Wenaas operates with a dual sourcing practice and has a diverse range of portfolios represented by suppliers globally. Dual sourcing strategy factors are crucial for Wenaas to consider building resilience and nimbleness into our supply chain, an approach that we believe stimulates to increased flexibility, healthy competition, high quality, enhanced innovation and ultimately benefiting businesses and company value. Our innovative and development skills for our products are to foster growth, to be competitive, safeguard our flexibility, ensure high quality, and to seek new solutions and opportunities when sourcing suppliers globally. Wenaas suppliers and partners are represented in Asia, South-Africa, North America, USA, and Europe.

Our procurement model is built on buying directly from the suppliers of final product. Wenaas purchases goods directly from the manufacturer and has contact with the factories on own brand. In some projects we can ask our supplier (Tier 1) to source sub supplier on certain specialized garments to secure product development and lead-time. By doing so, we reduce complexity and can guarantee delivery for these main orders. This does not mean that we are not connected to these sub-suppliers, it means that we follow-up through our main supplier for the project. To reduce risk and ensure our responsibility for sub-suppliers we investigate these factories and require their commitment to our ESG-program. All suppliers, including sub-suppliers, are subject to the same requirements and principles that we follow for all our suppliers and business partners. Suppliers are evaluated internally by their own data, RFI, questionnaires, accreditations, certificates, and company information provided. Our own brand suppliers are also evaluated by any 3rd party to provide us with transparent information across the company, especially addressing how they treat their workers. For 3rd part suppliers, we purchase directly with the producer for these brands. PPE category in Wenaas is 100% contracted through brand owner producers.

We do understand that due diligence cannot be covered by an audit, however we believe that taking a proactive approach to identify and mitigating our potential risks will ensure that we build long-term supplier relationships. All of our suppliers are addressed with the same active approach, opportunities, challenges and concerns we might have. Wenaas operates with trust and never overpromises our suppliers and acts with fairness. Below categories are practiced driving major sustainability impacts through our supplier chain.

A-Strategic: raw material and/or finished product. Long-term relationship to the supplier through developments and complexity to change to the market needs, including sustainable growth and circular thinking in our value chain. Creating business growth opportunities and targets to monitor and communicate progress according to KPI's.

- ESG program: the supplier has good transparent systems for sustainable development in its own value chain, and is, by agreement, willing to invest in the environmental and circular schemes we request.
- Before entering cooperation: all strategic suppliers (both in-house production and 3rd part) must sign our conditions and show a valid social audit report and/ or certification.
- Amfori BSCI: strategic supplier of in-house production must be qualified on amfori BSCI. An amfori BSCI audit report must be available and approved by Wenaas within one year of entering cooperation.
- Amfori BEPI: strategic supplier of in-house production must quality on amfori BEPI. An amfori BEPI self-evaluation report must be submitted within the first year of partnership. In the second year of the partnership, the supplier must follow up with a third-party audit of amfori BEPI.
- Amfori Academy: to improve own progression according to amfori BSCI and BEPI development, it is a requirement that strategic suppliers of in-house production follow up courses and seminars on the platform.
- 1-2 meetings per year and if workable a minimum one is at the suppliers' sites.

In 2024 this category accounts for 45% of our spend.

B-Tactical: products that are not strategically at the same level as group A, however important of market positioning. In terms of sustainability these suppliers are also to act with transparency of their manufacturing operations, sites, and materials. Company profiles complying with national and international guidelines and how their SDGs are being embedded into their cooperate strategies and how they address their challenges and sustainability development. Following KPI's are set forward in this relationship.

- Before entering cooperation: all tactical suppliers (both in-house production and 3rd part) must sign our conditions and show a valid social audit report and/ or certification.
 - Amfori BSCI: in relation to spend, country and risk indicators, it is desirable that the tactical supplier of in-house production is qualified and refers to an amfori BSCI report within the second year of partnership.
 - Amfori BEPI: in relation to spend, country and risk indicators, it is desirable that the tactical supplier of in-house production is qualified and submits to an amfori BEPI self-evaluation report within the second year of the partnership.
 - Amfori Academy: to improve own progression according to amfori BSCI and BEPI development, it is a requirement that strategic suppliers of in-house production follow up courses and seminars on the amfori platform.
 - 1 meeting per year, and location to be decided depending on the project.
- In 2024 this category accounts for 31% of our spend.

C-Complementary: products that are not necessarily standard items in stock. These suppliers are used on few products, typically for short-term contracts. Building a health relationship to allow for feedback and ideas between us and engaged within sustainable improvements of operations in the supply chain. Following KPI's are set forward.

- Before entering cooperation: all complementary suppliers (both in-house production and 3rd part) must sign our conditions. It is desirable that the supplier refers to a valid social audit report, certification and/ or certification on how they follow-up in accordance with the Transparency Act.
 - Amfori BSCI: in relation to spend, country and risk indicators, it is desirable that the complementary supplier of in-house production is qualified and refers to an amfori BSCI report within the second year of partnership.
 - Meetings when needed depend on the project.
- In 2024 this category accounts for 24% of our spend.

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

130

Comments

Textiles, Footwear, Gloves and Accessories belong to both our own Wenaas Brand and 3rd part suppliers, while PPE and logo are bought through 3rd party business partners only.

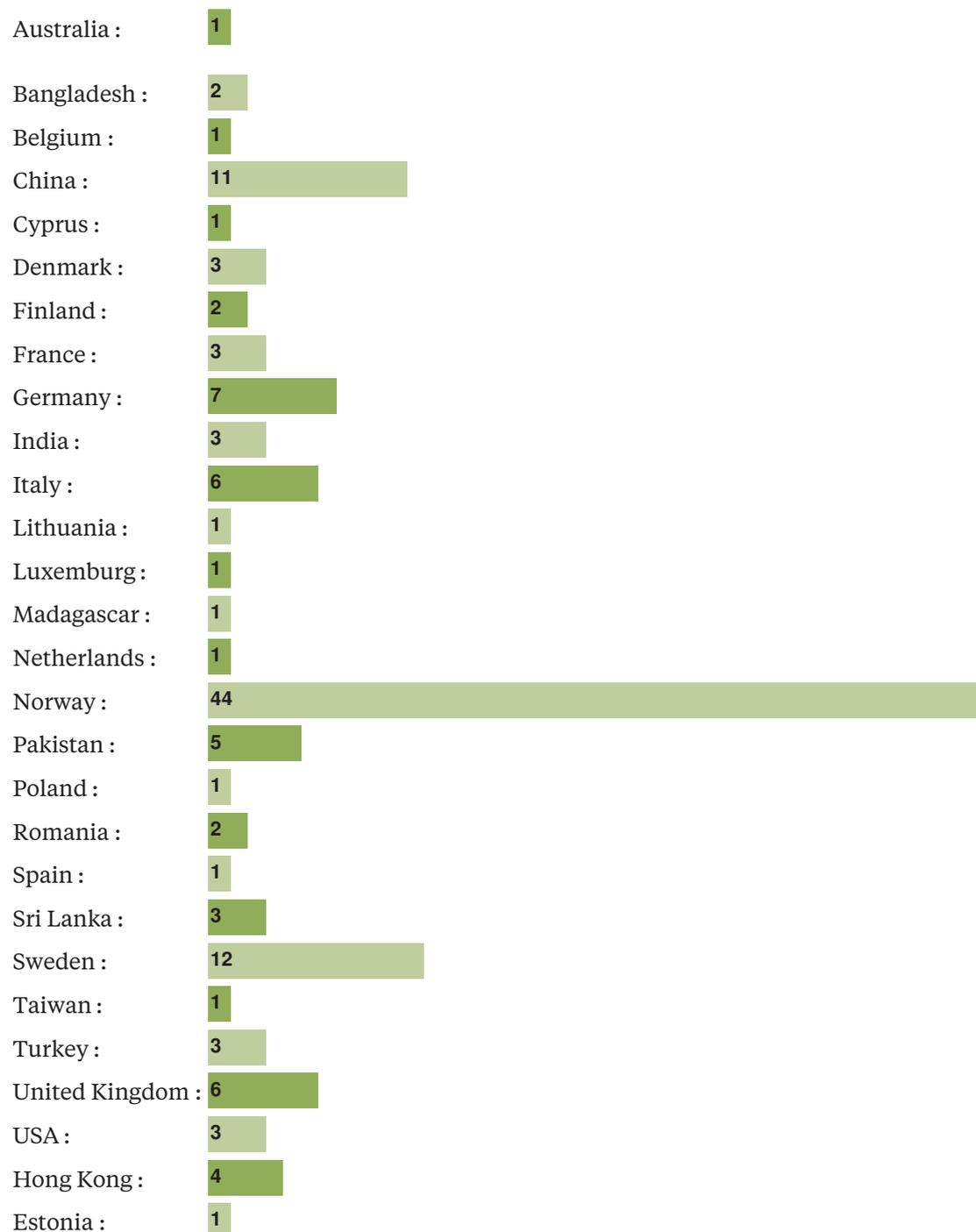
Type of purchasing/ suppliers relationships



130 suppliers (Tier 1) whereas 30 producers represent Wenaas brand, 100 are 3rd part suppliers.



List of first tier suppliers (producers) by country



Tier 1 suppliers by country to Wenaas brand and 3rd part brand owner's information.

State the number of workers at first tier producers

Number of workers

18 706

Comments to number of workers

The numbers of workers are collected from SAQ's, amfori BSCI and Sedex audit reports.

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

Polyester	China Germany Spain India Pakistan Poland
Cotton	China India Pakistan Poland
Wool	Australia Uruguay
Leather	Italy Pakistan
Nylon	China
Modacrylic	Germany Portugal
Lenzing FR	Austria
Spandex	China India
Nitril	Sri Lanka Pakistan
Polyuretán (PU) & Polyvinylchloride (PVC)	China Italy Sri Lanka The European Union

98% of Wenaas fabrics are OEKO-TEX® STANDARD 100. Trims and packaging are excluded.

Is the enterprise a supplier to the public sector?

Yes

Goals and progress

Process goals and progress for the reporting year

1

OUR SOCIAL TARGETS AND PERFORMANCE 2024

We continue to focus on supply chain transparency, prioritizing risks, and monitoring within following areas; a) protecting human and labor rights, b) improving our ethical policies, c) engaging Wenaas employees and building a strong workforce and culture.

- **WB Tier 1, risk screening and social compliance** - overall ESG identifying country risk and social risk by preparing screening evaluations for suppliers on own brand and 3rd part key suppliers.

Goal :

- **WB Tier 2 (fabric), risk screening and social compliance** - overall ESG identifying country risk and social risk by preparing screening evaluations for sub-suppliers belonging to strategic and tactical suppliers on own brand.

- **Amfori BSCI Correction Action Plan (CAP)** – increase suppliers’ performance by following up CAP reports through dialog and yearly negotiations. Our focus will be on strategic suppliers since, followed by belonging sub suppliers. We accept min. C, preferably B on amfori BSCI audits.

- **Living wage- map WB suppliers (Tier 1) wages** - we continue to use the information provided by Amfori BSCI audit reports in addition to the Global Living Wage Coalition living wage gap tool.

- **WB Tier 1, risk screening and social compliance** - social audits by amfori BSCI, SEDEX or similar arrangements on WB suppliers are 99% in 2024. In total, for both own brand and 3rd part supplier is 91% (based on spend).

- **WB Tier 2, risk screening and social compliance** - social audits by amfori BSCI, SEDEX or similar arrangements on WB sub-suppliers are mapped on 80% spend.

Status :

- **Amfori BSCI CAP**- amfori BSCI reports on our own brand suppliers have achieved the following score: 9 score C, 8 score B, 3 score A (20 reports and cover 92% spend on own brand production).

- **Living wage**- 65% on our own brand suppliers are mapped in 2024. In dialog with our suppliers and continuing to express our support for free and fair collective bargaining with the intention of, if necessarily, promoting living wage levels. Our goal is to map, get an overview and if necessary, seek guidance with Ethical Trade Norway on how to reduce the gap from legal minimum wage to calculated living wage.

2

OUR ENVIRONMENTAL TARGETS AND PERFORMANCE 2024

CO2 emissions - environmental accounting with a reduction of 45% CO2 emissions (Scope 1, 2 & 3) by 2030 (base year 2023). To do so, we continue to work with chemical management, eco-friendly materials, and certifications. Focus on maximizing a products' lifecycle with increased traceability to eliminate waste and pollution within following areas; a) safety, b) our environmental practice, c) increase product quality and d) energy, water, and waste.

• **Management systems**

ISO 9001:2015 - Int. standard Quality Management System (QMS).

ISO 14001:2015 - Int. standard External Management System (EMS).

ISO 45001:2018 - Int. standard Occupational Health and Safety Management System (OH&S).

Climate accounting report measured in line with the GHG Protocol (scope 1,2 and 3).

Goal :

• **Chemical Restricted Substances List (RSL)** – yearly update on our supplier RSL. Wenaas RSL is based on the requirements of REACH, the POPs Regulation, the Biocide Directive, and the EU's legal regulation of chemicals.

• **Environmental screening** - WB Tier 1, and Tier 2 & 3 (fabric & processing). Overall environmental identifying screening evaluations through Amfori ESG insights and Amfori BEPI (self-evaluations) for strategic and tactical suppliers on own brand production. The goal for 2025 is that all suppliers on the amfori program have performed an SAQ and/or 3rd part environmental audit report.

• **Traceability of raw materials** - ensure that our own brand strategic and tactical suppliers have a plan for sustainable raw materials and certificates that comply with our ESG strategy on material choices. Emphasize the importance of committing to our chosen eco-friendly certifications, and in some cases invest accordingly to the product development requirements. The goal for 2025 is that 100% own brand strategic supplies comply with our ESG strategies in their value chain.

• **Management systems** - yearly improvement areas for ISO9001 and ISO14001. We are applying and, in a process, to certify for ISO 45001. Target completion is Q2/2025. Published our first climate report and will use this tool to seek where we can improve and introduce climate measures. Summarized, Wenaas tCO2e emissions per scope for 2023: Scope 1: 65 tCO2e Scope 2: 17 tCO2e Scope 3: 117 911 tCO2.

Status :

• **RSL** - accomplish fall autumn 24.

• **Environmental screening** - 5 out of 15 are assessed for amfori BEPI screening, 9 are in process for an SAQ and the remaining 1 will be a discussion due to standard.

• **Traceability of raw materials** - complete – all 15 suppliers (strategic and tactical) comply with our ESG initiatives.

OUR GOVERNANCE TARGETS AND PERFORMANCE 2024

We continue to focus on improving firm performance and creating new opportunities within the following areas: a) reporting and b) collaboration.

- Goal :**
- **Social governance compliance** - improve annual reporting by documenting responsible production in our supply chain.
 - **Ethical conduct beyond obligatory compliance** - go beyond obligatory compliance with legal and customer-specific requirements - combining our business and sustainability strategies and publishing integrated reports according to our progression. Connecting ethical conduct to company's guiding principles to engage employees and meet sustainability targets. Incorporate ESG strategy and keep communicating our activities, memberships, preferred eco-friendly materials and certifications.
 - **Best Practice sharing** - sticking with sustainability by communicating in relation to sustainable improvements step by step in a short- and long-term practice. Share "best practice" cases and continue to sustainability training programs initiated by Ethical Trade Norway and Amfori platform (BCSI and BEPI programs).
 - **Social governance compliance** - continue to map through due diligence and risk reporting (6-step methodology) to reduce negative impact in the value chain – a process in accordance with the OECD's international standard. Upcoming CSRD reporting is in progress.
- Status :**
- **Ethical conduct beyond obligatory compliance** - continuously work in progress for our stakeholders.
 - **Best Practice sharing** - through several sourcing projects, ongoing product developments and external collaborations, we are improving our own understanding of sustainability and driving the company's ability to innovate forward.

Process goals for coming year

1

OUR SOCIAL TARGETS 2025

- **Progression of focusing on compliance issued in the CAP reports by amfori BSCI** – especially social management system, and decent working hours in China. In dialog with suppliers and amfori to address these issues in a positive systematically way – for example by encouraging suppliers to go on the Amfori platform and take courses to improve their training skills and own business performance especially related to their production capacity planning.
- **WB Tier 2 & 3 (fabric and processing), risk screening and social compliance** – continue risk screening evaluations for sub-suppliers belonging to strategic and tactical suppliers on WB.
- **Addressing freedom of association and collective bargaining in China factories** - in dialog with suppliers to understand the complexity associated with this matter. We continue to focus on bringing this issue up in different forums and seminars with Amfori and Ethical Trade Norway.
- **"Amfori Speak for Change" program** (grievance mechanism program) - investigating for 2025 launch (India).
- **Continue to build our knowledge to identify key actions towards addressing gender gaps** - the goal is to

create equal growth and development opportunities for all genders in our supply chain. A continuous goal that is combined with the industry, production process, country and culture meaning that we are keeping an eye on it and mapping more suppliers in terms of workers by gender. For Wenaas, this has already been addressed and established in our ISO.

2

OUR ENVIRONMENTAL TARGETS 2025

- **Sustainable development of material info. awareness online** - to include maximize a product's lifecycle - "Take care" of your product, including VAS program, return and recycle arrangements.
- **Product collections codes** - internal codes complying with our sustainable initiatives.
- **Increase FSC-certified paper** - on packaging, tags, labels, and stickers.
- **Reduce plastic packaging** - on certain collections and replace to recycled content on our polybags (HDPE & LDPE).
- **Increase transparency in T2-4** - from raw materials to production.
- **Increase OEKO-TEX® STANDARD and OEKO-TEX® MADE IN GREEN** - on high-profile and critical products. Wenaas has in line with our sourcing strategy five of our major textile strategic suppliers are OEKO-TEX® STeP certified.
- **Continuing to replace conventional cotton with Better Cotton Initiative (BCI)** - Wenaas is committed to sourcing 25% of our cotton as Better Cotton and Fairtrade cotton by the end of 2025, and 50% by end of 2027.
- **Continuing to replace virgin polyester with Global Recycled Standard (GRS)** - workwear and uniform collections.
- **Mulesing free merino wool** - continue to document from raw-fiber to secure animal welfare.
- **Leather Working Group (LWG) member** - an environmental certification for the leather from the manufacture (tannery) and to apply to Wenaas Brand footwear and gloves.
- **Search for digital product passport (DPP) and Life-cycle assessment (LCA)** - possibilities with sustainability and traceability data throughout the products life cycle to reduce risks. Since the DPP is related content of the Eco-design for Sustainable Products Regulation (ESRP) proposal we are searching for more information and in dialog with several companies to understand more in depth the requirements in the value chain for our suppliers, our end customers, as well as our own possibilities forward. Ultimately, our timeline is set between 2025 to 2026 to implement DPP and/or LCA on our products as this will be mandatory by 2030 in EU.

3

OUR GOVERNANCE TARGETS AND PERFORMANCE 2025

- **Going beyond obligatory compliance** - with legal and customer-specific requirements by boosting ESG purchasing to meet higher quality of the products. Focus to comply to meet financial and sales goals through our sustainable performance. Over time, we believe that by improving our ESG proposition, we will create much higher value for the company and our stakeholders. Upcoming CSRD reporting is finalized.
- **Integrated reporting incl. carbon emissions in Scope 1, 2, 3** - in collaboration with CEMAsys, Wenaas continues to measure carbon emissions. The carbon accounting is measured in line with the GHG Protocol and ISO14064-1.
- **The Corporate Sustainability Reporting Directive (CSRD) reporting** - disclose information on our risks and opportunities (double material assessment according to EFRAG).
- **Combining our business and increasing collaboration** - with our suppliers, partners, and NGO's.

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.wenaas.com/en/sustainability>

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

Corporate Social Responsibility

At Wenaas, the way we create results is important because it is our responsibility to protect people at work. We are aware that our business has an environmental and social impact far beyond the company itself. Being one of the market leaders in workwear and protective equipment it is essential to set high standards for ourselves, to care for and promote a safe and healthy living environment and actively engage with improvement that can be measured. Wenaas has overall strategies, policies, and guidelines for how we should handle health, environment and safety objectives, product development, ethical sourcing, and responsible practices throughout our value chain.

Our social responsibility is central to create trust, evaluate our future risks, build, and secure long-term business success, meet stakeholders' expectations, and contribute to sustainable development. Consequently, ethical business behavior is fundamental at Wenaas - reflected in values that guide each one of us. As our own development and improvement demands are passed on to all our suppliers and partners, they are required to sign our Code of Conduct before any business transaction can take place. The Wenaas Code of Conduct contains our prioritized requirements while referring to more in-depth governing documentation on how to respect employees and the environment. These guidelines ensure that all obligations, laws, and regulations that apply are complied with. Breach of the Code of Conduct and failure to improve will give Wenaas the right to terminate the business relationship agreement.

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

The policies and commitments to responsible business conduct have been developed for several years and these overall goals are anchored by management before they are implemented in the value chain and throughout the departments. The procurement of textiles, footwear and PPE is an important consideration when setting sustainable goals, now more than ever. Our policies illustrate some key steps to make our supply chain more sustainable from manufacturing to distribution and use. The safety of workers will always remain our number one priority. We continue to innovate ourselves and develop new solutions to deliver optimal protection to our customers and improve our sustainability.

Wenaas commits to sustainable development as defined by the UN Guidelines for Business and Human Rights, and by the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. Contributing to the Commission's 2030 targets and continuously working to be in line with the Paris Agreements on climate change. Through the UN SDGs, Wenaas will inspire and contribute value to customers, employees, suppliers, and partners to take sustainable choices. By integrating sustainability into our core business and embedding targets across departments and functions, we believe this is the way to succeed towards addressing these goals. In our strategy we have a commitment to support:

- 8th UN goal – Decent Work and Economic Growth
 - 10th UN goal – Reduce Inequalities
 - 12th UN goal – Responsible Consumption and Production
 - 13th UN goal – Climate Action
 - 17th UN goal – Partnership for the Goals.
-

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 performed yearly according to our ESG program. The online supplier quest back is analyzed accordingly to the answers and against internal and external information. Based on the feedback and our on-going supplier follow-up routine, we implement measures for improvements. The process and result of risk assessments are documented in this report, in accordance with the Norwegian Transparent Act and published on our company's websites before the end of Q2. Our CEO is responsible for the process, in collaboration with the Supply Chain Director and the ESG Manager.

The ESG Manager reports directly to the Supply Chain Director on responsible business conduct. Master data Manager quality assures supply data and information towards supplier. Product Development, Sourcing and Purchasing departments work closely to following up our sustainable goals in our supply chain and report directly to the Supply Chain Director. Five dedicated Product Managers are responsible for sourcing and development within their defined categories (Textiles, Footwear, Gloves, PPE, and Fabrics & Trims). The product development department is a teamwork of ten people in total and is split into certifications, designing, tailoring and product development areas. To secure demands six purchasers work closely together with each of their respective product managers. Organized in this way continuously predicts dilemmas and secures information internally on supplier decisions, risk assessments, purchasing planning and practices on our ESG standards and principles.

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?

Together with Sourcing Chain Director the Sustainability and ESG Manager will continuously follow-up information towards internal stakeholders and management on due diligence work within the supplier chain. To address these topics our ESG strategy has set targets and performance goals in a short- and long-term perspective. All employees in Wenaas receive clarified job descriptions and training programs are implemented to increase awareness within their working field.

Throughout 2024 product and sourcing departments has gone through improved sustainable practice courses by Ethical Trade Norway to understand deeper the impact we have in our supplier chain. Sales departments receive customized training and information to address sustainable awareness and increase their competitiveness in a professional way, often through internal meetings/seminars and network. The intention of this approach is to continue to meet our customers' expectations of high quality and trust and to maintain a safe, environmental standard in the production of our products.

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

Throughout 2024 we have continuously been focusing on adequate competence to work on due diligence for responsible conduct in our supplier chain. To strengthen the sourcing team's work on due diligence, we have drawn up an ESG Supplier Program, a policy which includes our clear expectations for suppliers and business partners, due diligence process, among other things, but is not limited to this work. Additionally, an updated company Code of Conduct that applies in Wenaas and across the Cotton Group is launched. It is worth mentioning that our company Code of Conduct and Business Ethics program now also includes training courses to show what it means in our everyday working life. These training courses are mandatory for all employees and must be completed (certificate of completion – compliance part 1 and 2) within six weeks window. In the event of questions or any breaches of law or regulations that employees do not feel are taken seriously, the Group has set up a digital helpline where employees can report or discuss concerns here:
<https://thecottongroup.integrityline.com/>

ISO certifications standards, internal and external collaboration are arranged by partners such as Sintef, RI.SE, Amfori BSCI, Ethical Trade Norway, Fairtrade, Norsk Industri and others in forms of developments, workshops, and seminars. These different kinds of collaboration forums are important for driving sustainable development commitments for Wenaas, but also for promoting valuable and smart solutions in the industry we operate in.

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?

The overall ambitions for Wenaas to respect people, society and the environment are continued by offering professional products and knowledge where sustainability is embedded in our ESG strategy and at the core of our operations. Further, and within a strong social supplier commitment and through our own operations and in collaboration with others, we are convinced that great results will be achieved. We see improvement yearly with our ESG commitments as suppliers are involving and improving their own due diligence progress (improved audit score) and adding environmental assessments from production. In conclusion and to inspire stakeholders in our sustainability work, we would like to share our vision that guides us to take decisions to execute change by;

“Taking responsibility, being transparent and trustworthy. Fulfilling the needs of current and future generations, while ensuring a healthy balance between both positive and negative impacts, Wenaas has towards economic growth, the environment and social well-being”.

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

Wenaas board and top management group use their significant position and leverage to deliver on our value proposition to the market. Not only are they involved in the strategic plans and decisions, but they also take action to see that targets are implemented and followed through. Our ESG strategy is based on long-term commitment to increase our innovation, profitability and promote sustainable value creation – all done in a responsibly produced manner followed up closely by top management and the board.

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?

ESG Supplier Program

Wenaas has taken its corporate responsibility seriously for several years, and a well-developed ESG Supplier Program is in line with this work. All requirements including our Code of Conduct, policies and supporting documentation are available online here; <https://www.wenaas.com/en/sustainability>

One of the many steps in our sustainable reporting is to promote decent labor and environmental standards in our supply chain. Wenaas operates with trust and act with fairness, and all our suppliers and business partners are met with the same active approach, opportunities and challenges we may have. We believe we have clear and consistent communication built for exchanging ideas and honest feedback. Before entering a partnership, all suppliers undergo a screening to see that they comply with our minimum requirements regarding ethical and environmental business practices. Through the ESG Supplier Program we regularly monitor the performance of our suppliers and systematically verify that remediation activities are implemented.

We base our supply agreements into three categories A-Strategic, B-Tactical and C-Complementary and emphasizes the importance of business relationships. In terms of our own brand production, suppliers' risk is addressed according to the agreement. Beyond that, the suppliers' relationships are based on our market needs. However, we work with the intention of achieving long-term supplier relationships. Our supplier commitment is divided into three categories and for 2024 the outcome for our total business;

- Long-term relationship (≥10+ years): 44%
- Mid-term relationship (≥4-9 years): 41%
- Short-term relationship (≥1-3 years): 15%

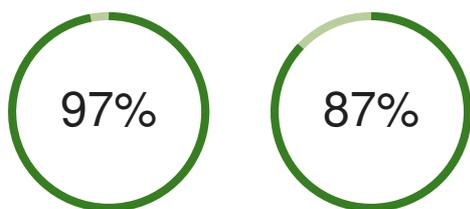
To strengthen our ESG program, Wenaas is a member of amfori to monitor and ensure our production and supplier policy at all stages. Amfori BSCI and BEPI programs provide us with social and environmental audits and reports, additional to a comprehensive Academy resource. A process continuously working for sustainable trade and by improving the ESG performance of our supplier chain.

Through the amfori agreement we have zero tolerance for forced labor and child labor and request, among other things, non-discrimination and equality at work, decent working hours, orderly wage, freedom of association and collective bargaining, decent sanitation, food, social dialog, performance, and training. It is important that all obligations, laws, and principles on social and environmental security are respected. To continue creating sustainable economic growth, we believe in long-term cooperation, close dialogue, and physical supplier onsite visits.

Additionally, Wenaas is Ethical Trade Norway member and share the same principles to respect for people, animals, the environmental and climate change. We are also certified in accordance with the ISO 9001:2015 (Quality Management System) and ISO 14001:2015 (Environmental Management System), to include other recognitions to enhance our cooperate responsibility and increase customer satisfaction; Achilles, StartBANK, Magnet JQS, SEQual, IMPA and ShipServ.

Indicator

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



2024

2023

97% of the company's suppliers have accepted our guidelines with the following distribution by brand and supplier categorization (based on spend).

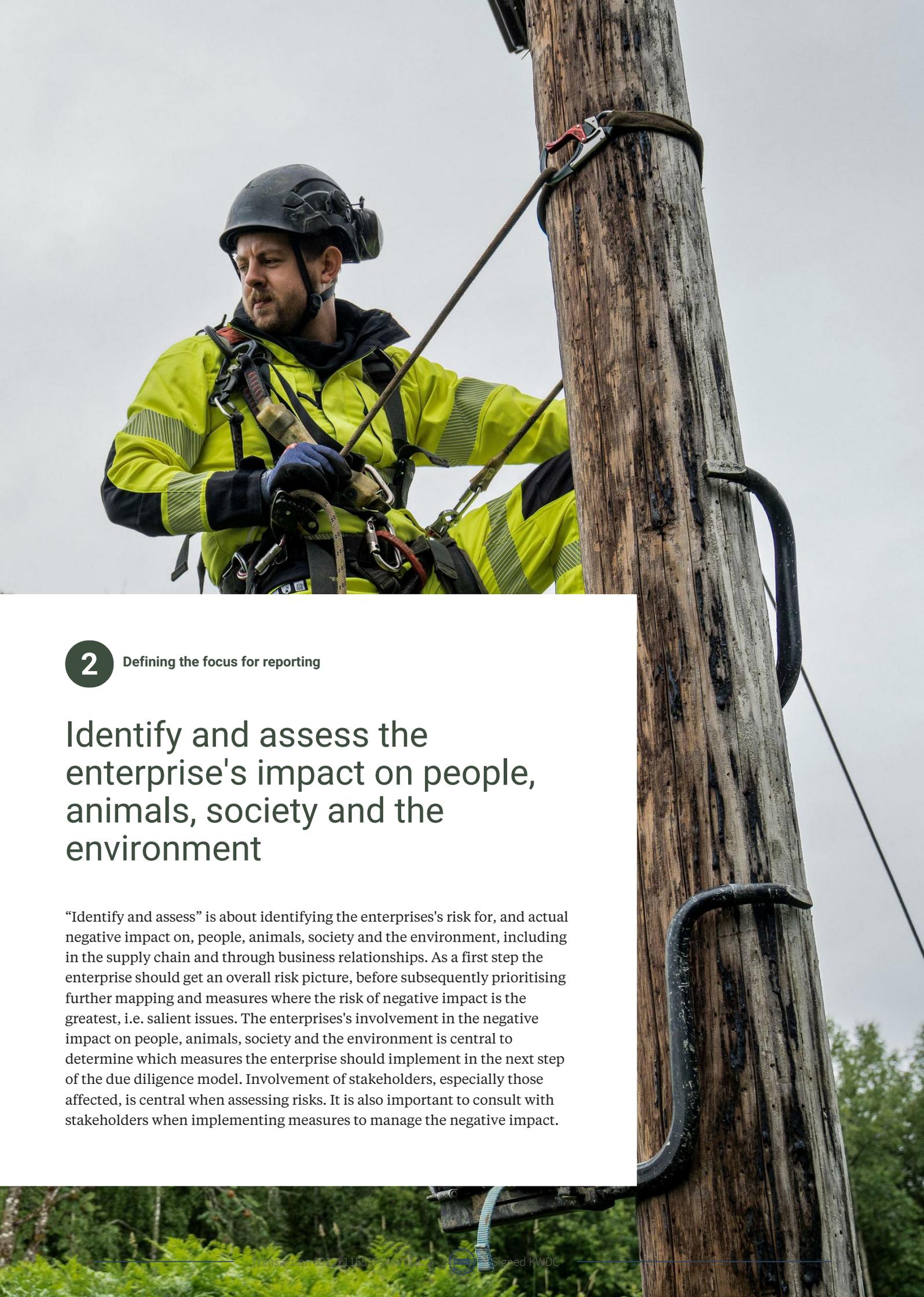
- All 30 Tier 1 suppliers of Wenaas Brand including 12 sub factories.
- The remaining 3% are the 3rd part supplies categorized as complementary, and in dialog.

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?

The ESG strategy has a focus on how to address and continue our responsible business conduct in our supply chain. Policies and procedures are up-to-date and combined with internal and external solutions we believe this will make a significant difference to our sustainable growth. However, collaboration with our suppliers requires careful planning and openness to our ESG actions. We are fully aware that this is performed with effective two-way communication and by the supplier's trust. Wenaas, like many of our suppliers, still experience a challenging situation on global supply chains as production is vulnerable to shortage of national lockdowns, flow of raw materials, climate change, logistics challenges, increasing costs and disrupting manufacturing.

To summarize, we believe that our experiences for 2024 have encouraged us to continue to increase access to information in our supply chain (Tier 1, 2 and 3), emphasizing the importance of meeting our sustainable requirements. Within our ESG supplier program we have launched the BEPI Code of Conduct, a cross-sectorial tool addressing our environmental commitment to meet human rights due diligence and the environmental impact on our supply chains. The program is in line with internationally recognized principles and rolled out with our key suppliers on our own brand. 8 Environmental Performances areas are effectively measured, and this helps identify and target major environmental areas with the supplier's operations and manage potential risk. The intention of rolling out the amfori BEPI CoC is not only a user-friendly platform service, but it provides our suppliers and us to work on social and environmental issues, supported by training sessions for both parties.



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
Health and Safety workplace	Occupational Health and safety	China India Sri Lanka Madagascar Pakistan
Freedom of Association at work	Freedom of association and collective bargaining	China India Sri Lanka Madagascar Pakistan
Decent working hours at work	Wages Working hours	China India Sri Lanka Madagascar Pakistan
Discrimination and gender equality at work	Discrimination Harsh and inhumane treatment Regular employment	China India Sri Lanka Madagascar Pakistan
Welfare of livestock and working animals	Environment Animal welfare	Argentina Australia China India Italy Pakistan Uruguay

The impact of Climate Change and the Environment	Environment Greenhouse gas emission Energy Waste Water Use of materials	Global
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The salient issues listed in the above table are based on our salient risks, industry, production processes, country- and environmental risks from our self-assessment questionnaire (SAQ), audit reports, supplier meetings and visits during 2024. These salient risks are based on industry and international index regulations and not necessarily addressed to all our partners and suppliers; however, we focus on our salient risks and where we have the largest impact to reduce risks – e.g. mid- to high risks countries such as China, India, Pakistan and Sri Lanka.

Health and Safety workplace, Freedom of Association at work and Decent working hours at work are important to monitor and for China, we are tracking and prioritizing working hours in dialog with suppliers. Protection against discrimination and harassment, encouraging equality, wages, and social productive improvements are areas we understand are exposed in several Asian countries, and therefore monitored. In terms of Climate Change and the Environment, even though we have strict requirements and amfori BEPI program, we believe this is such a big global problem, we as single companies can address alone. To reduce negative risks on people, society, and the environment salient issues are an ongoing priority in our daily work.

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.

Already in 2015, Wenaas implemented an extensive process to address the salient human rights issues, and from 2023 we annually review these features based on internal and external insights. Our salient issues are recognized where risks to people's human rights and living conditions are greatest and by focusing ongoing analysis across our business operations, we follow-up and priority accordingly to the scope. Wenaas Brand stands for 59% of our total spend, whereas over 90% has production in mid/mid-high to high-risk countries. Third part suppliers stand for 41% spend, however only 14% is related to mid/mid-high to high-risk countries. It is therefore natural that this information is our top priority in proceeding with more information to handle our salient risks.

Over 60% of our spend is of major producers are in East and South Asian countries and play an important role in the global textile front. With that said the supply chain in the textile and footwear industry is long and complex, and employees engaged have activities that vary from production of extraction of raw materials to manufacturing. The industry is labor intensive in large parts, and it is why we commit to work for a fair wage and working environment. Due to the complexity of our supply chain, we are concentrating our efforts on our own business operations and manufacturing.

The risk assessments for 2024 are performed in Tier 1 including our strategic and tactical sub suppliers (Tier 2 & 3) for our own manufacturing brand. Throughout this work we have focused on audits, management systems and heat maps of labor and human rights, working hours and freedom of association at work, additional to chosen environment criteria. Based on the outcome from these risk assessments and our supplier's performance salient issues are identified and extra attention for improvement is followed through with action plans. It is without doubt an ongoing systematic process continuing supplier dialog and addressing salient issues deeper. By doing so, we regularly update and make progress to improve our general understanding of the world through our suppliers, partners, and NGO's.

To identify risks on a broader scale we have made use of Ethical Trade salient risk tools and mapped down to product group per supplier producer, per share, per raw material and country. This tool has helped us identify and priorities the salient human risks in our supply chain and put measures in place to mitigate these risks. As highlighted in this report, we conclude that our remediation plan continues to map and address occupational health and safety, freedom of association and collective bargaining, working hours, discrimination, animal welfare and climate change.

In this report PPE product group has not been fully covered since this category is 3rd part, contracted and purchased through importer/brands and not developed by Wenaas. However, for 3rd part suppliers, we are working for increased transparency in their supply chains, especially for goods we purchase from them. In general, our dialog is with our largest spend concerning 3rd part business partner to understand what these brands do in terms of social compliance in their sourcing practice and own manufacturing sites. Several 3rd part business partners are represented worldwide, and our opinion is that they take their social responsibility seriously to protect their employees following through with professional framework and social standards. Listed below are our important routines for mapping and identifying risk.

- First prioritization is based on in-house risk knowledge, cross-functional and cross-organizational thinking, business visits and calculated country risk according to the industry.
- Amfori BSCI due diligence risk assessment tool.
- Amfori BEPI environmental risk assessment tool.
- Amfori Insights (ESG information).
- Audit and Corrective Action Plan (CAP) reports from social and environmental audits.
- Self-Assessment Questionnaires (SAQ).
- Stakeholder initiatives for chemical guidance and lab testing (RI.SE, SGS and Aitex).
- Country and sector specific recommendations based on regulation and policy surveillance.
- UN Global Compact - Guiding principles for business and human rights framework.
- OECD Due Diligence Guidance for Responsible Business Conduct.
- OECD Green growth sustainable development strategy and international studies and frameworks.
- Ethical Trade Norway, ITUC, IPE, World Economic Forum, Our World in Data – Human Rights, MVO CSR Risk Check, Swedwatch, DFØ, UN SDGs, Human Rights Index Map 2023, UN Development Program, IPCC Sixth assessment report and The Wage Indicator Foundation.

**Non-commercial goods and services are not performed due diligence on in this report.*

Indicator

Percentage of suppliers in high risk supply chains that have been mapped



All Tier 1 suppliers on own brand have been mapped, whereas 99% have social reports. For 3rd part suppliers 80% have social reports and/or programs / certifications. In total 95% of spend (incl. our own brand and 3rd part suppliers) have social compliance according to our requirements.

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.

In general, the risks are assessed as lower in Europe than in Asia. Nevertheless, we follow our suppliers with the same guidelines to ensure that workers have equal opportunities. Interesting findings that still emerge in the surveys are that all our suppliers pay premium overtime payment in line with labor law. With this information and in combination with improving the amfori BSCI audit score (from C to B) we emphasize to our Chinese suppliers the importance to reduce weekly overtime. Discussions are related to efficient production planning, seeking external professional expertise by amfori or similar services and broader involving of the workers representatives into this discussion. Regardless of the country in which the supplier operates in, living wage mapping is identified but not prioritized, however hopefully to complete mapping during 2025. In terms of sub supplier (Tier 2&3) information on materials, fabrics, and processing units is ongoing work within the Sourcing department, continuously emphasizing the importance of deeper supply chain transparency when in dialog with suppliers and business partners.



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

	Health and Safety workplace
Goal :	In the Far East countries there is a higher risk of human rights violation, and we need to ensure that our suppliers' workers are represented adequately through our requirements, throughout the entire value chain. Our goal is to always promote ethical working conditions, decent work, and increased transparency to provide all workers with secure, safe, and healthy working conditions when producing our products.
Status :	We see our guidelines and policies as tools to set even stricter requirements, foreseeing more transparency, precisely to improve working conditions and labor rights in our supply chain. General supplier status is done through meetings, SAQs, reports, audits, and factory visits by us, amfori BSCI, SEDEX etc.
Goals in reporting year :	Wenaas is to secure and provide ethical, healthy, and safe working conditions for both our own employees and all workers in our supply chain. Our focus is to systematically schedule regular audits and remediation, maintaining close collaboration with our suppliers. If any non-compliance issues are identified, and if they do not align with our ESG program – we follow up accordingly.

Describe already implemented or planned measures :

Based on social reports and CAP report we continuously work to prevent any negative impacts that are within building maintenance, electricity, fire equipment, first-aid, chemical handling, PPE requirement and user guide, and in general healthcare, transportation, and communication for workers. In 2024, the average amfori BSCI audit reports score B with an increase of number of suppliers on the amfori platform for own brand production.

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

To ensure health and safety implementation of Wenaas brand production we continue to improve our ethical business behavior through certifications or through membership of amfori BSCI. Our aim is 100% of Tier 1 suppliers in all categories of WB and key supplies for 3rd part brands are subject to compliance audits by authorized auditors. After each audit, a report and follow-up plan to be followed within the time frame set on the corrective action plans. On factory visits, we check all facilities and accommodation for the workers.

Indicator

Social compliance programs - Wenaas Brand



99% of Wenaas Brand suppliers with documented third-party audit reports.

Social compliance programs - Wenaas Brand + 3rd part Suppliers Brand



95% of our total spend is documented by third-party audit reports and/or social compliance programs.

Amfori BSCI audit reports on Wenaas Brand



2024

2023

2024 - the average amfori BSCI audit reports score B; 21 reports w/9 score C, 8 score B, 4 score A.

2023 - the average amfori BSCI audit reports score B; 16 reports w/9 score C, 2 score B, 5 score A.



	Freedom of Association at work
Goal :	According to ILO, ACTRAV Bureau for Workers' Activities (J. Visser, 2019), globalization in the past few years has generated millions of industrial and service jobs in the Global South, but it has not created an upsurge in unionization in these countries. Part-time and temporary workers are less unionized everywhere compared to workers employed full-time and with open-ended contracts. We believe that all workers must be free to join organizations of their own choice. By addressing freedom of association at work openly with our suppliers we will overcome some of the future challenges of integration for the unions. Consider cooperation with partners, suppliers or trade unions to avoid unintended negative impacts and for increase supplier and worker engagement.
Status :	Through our Responsible Business Practices, we continue to monitor our Self-Assessment Questionnaire (SAQ) results to measure and discuss the challenges our suppliers. In 2024 100% of own brand suppliers have worker representations, whereas 47% have Trade Unions.
Goals in reporting year :	Our goal has been to map how many of our own manufacturing suppliers (Tier 1) have workers representatives, and how many of them have trade unions. The goal is naturally to understand that the factories have established routines for workers to express their opinions and concerns regarding their operational tasks and work life. The freedom to discuss work-related matters with management is important in a free and open society, and a goal we believe has a major positive impact for both working and living conditions of the workers.

Describe already implemented or planned measures :

Our focus has been amfori BSCI auditing and negotiating the program to more key suppliers, combined with ensuring that our suppliers are compliant with our updated terms and conditions. Addressing the freedom of association at work is a ongoing dialog with our suppliers and business partners.



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

We believe that there is a need for increased collaboration to work together by exploring partnerships with companies sourcing from the same suppliers as us from the Amfori BSCI platform. The intention is to improve the identified CAP issues, however for this reason specifically, addressing the freedom of association at work is how the factory is handling concern in workers representatives, workers themselves, management, and grievance procedures. The possibility of submitting an anonymous complaint and the follow-up process is extremely important and that it is taken seriously by the management. Encouraging our supplier's management to have open communication with their workers is the key. We are considering launching "amfori Speak for Change" in 2025 (India) precisely to improve conditions within this field and to respond appropriately in dialog with our suppliers.

Indicator

Wenaas Brand suppliers (Tier 1) with worker representatives.



47% have Trade Unions (39% in 2023).

	<p>Decent working hours at work</p>
<p>Goal :</p>	<p>Our goal is to prevent and address excessive working hours in the supply chain. It is important to us that we deal with our suppliers in a respectful, fair, and lawful way without the need for uncertainty regarding the risks and costs in our production, delivery, and payment. By encouraging dialog for collective bargaining and identifying living wage gap we believe better practices can be addressed in our negotiations to minimize overtime.</p>
<p>Status :</p>	<p>Wenaas is ISO 9001 certified and has important quality points that ensure that we only start mass production until the tech-packs and product certifications are approved. This means that Wenaas does not work with timeframes as fashion collections do, we order on assignments and specific customer contracts. To handle this process six assortment meetings per year are planned to ensure our approximate need for current assortments in the next twelve months. In these meetings our CEO, Supply Chain Director, Sales Director, Key Account Managers, Marketing, Design and Product departments are represented. Orders are placed accordingly to prognosis and approved lead time with suppliers in Europe and Asia.</p>
<p>Goals in reporting year :</p>	<p>Excessive overtime in the textile industry sector is still a structural problem in especially China. The goal is to ensure that suppliers keep within the working hours permitted by national law. In 2024 our BSCI reports on China production show us that this issue is linked to “Social Management System” (PA1), meaning that the factories have established workforce capacity management procedure, but the records show in several cases that monthly overtime hours of employees exceed legal requirements. In dialog with our supplier management, they often state that due to labor shortages, turnover, and product delivery times and that employees wish to work overtime. It is important to emphasize that the workers' overtime is voluntary; however, this is a point we continue to monitor. The intention is to reduce overtime and raise the BSCI audit score from C to B. By doing so an audit is carried out every two years, making it also cost effective for suppliers.</p>



Describe already implemented or planned measures :

In dialog with supplier discuss if a % of goods can be produced outside of peak season to reduce the pressure on the factories. Monitor and follow up amfori BSCI audits on own brand suppliers and address the CAP reports for improvement on use of overtime. Continuously yearly internal quality progress regarding ISO 9001.

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

The risk of excessive working hours has especially been identified in China. The main reasons are yet to be addressed; however, we do know that suppliers overtime depends on order delivery, last minute order amendments from customers, combined with unexpected things happening during bulk such as power restrictions by Chinese government. In some cases, suppliers have established overtime control policy, but the management says it is difficult to implement completely.

A reflection to address the problem is that even if Wenaas cannot set guidelines for our supplier's workers' wages, we will continue to source and buy with better conditions and to promote collective bargaining. The reason for pointing this out is because we believe that through collective bargaining - paying a living wage will be a positive outcome, and overtime will therefore need to be addressed. It's a complex problem but wherever possible, we will encourage dialogue to help to improve our purchasing routines by building a deeper understanding of production, and therefore our supplier workers' conditions.

Forward, we continue mapping legal minimum wage against lowest wage paid for regular workers at the production site for Wenaas Brand suppliers. We believe that measuring this data up against the calculated living wage and the workers fixed salary (w/o additional employee perks as free food, tea, transportation, medical assistance/medicine etc.) will give us an overview to understand the income and living wage risks. This will be a step-by-step approach in collaboration with ETN and Amfori guidance and based on information provided from our audit reports and wageindicator.org. Our goal is to finalize this data by the end of 2025. In 2024 none of Wenaas Brand suppliers has inconsistency related to minimum wage.

	<p>Discrimination and gender equality at work</p>
<p>Goal :</p>	<p>Our goal is to prevent discrimination and increase gender equality at work in our value chain. According to The Decent Work in the Garment Sector Supply Chains in Asia project based on 2016 resolutions by the International Labor Organization (ILO) gender inequality is still common throughout the sector. Wenaas stands behind this project to contribute to improved working conditions and rights of woman and men workers, as well as improved social dialogue, productivity, gender equality and environmental sustainability in the garment sector in Asia.</p>
<p>Status :</p>	<p>As per today we have identified through our Self-Assessment Questionnaire and amfori BSCI that our own brand production represents 50/50 female and male workers. Statistics show that India's female labor rate is less than 20% as in countries like China over 40% woman participate in the workforce. However, we see some of those specific countries in our survey are unbalanced in gender equality. This result of diversity is interesting to address in our supplier meetings as we believe women's participating more equally in the workplace also tends to capture opportunities from a social perspective too.</p>
<p>Goals in reporting year :</p>	<p>We continue in 2025 to gather information from amfori BSCI and ETN to prevent gender discrimination and equal pay for men and woman. Additionally, on our supplier visits check how the supplier's follow-up gender and violence training is handled to ensure that women are not exclusively to, among other similar risks protected from harassment sexual intimidation (ref. anonymously reporting).</p>

Describe already implemented or planned measures :

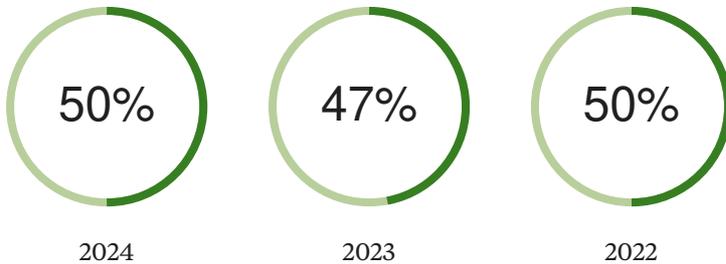
Strict CoC and policies to prevent discrimination and measures established to protect workers.

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

According to ILO woman are paid less than men, have fewer opportunities for advancement, suffer workplace violence, harassment, and discrimination, as well as lack influence at decision making level. Systematically and according to our sourcing strategy, Wenaas has a stricter routine to monitor our suppliers through amfori BSCI regarding all 13 performance areas (PA) including no discrimination. We continue to build our knowledge base to identify key actions towards addressing gender gaps and creating decent and productive employment that both are appropriate and accessible for woman workers in our supply chain. Going forward we will in dialog with our suppliers, encourage factory managers to go on the amfori platform and sign up for courses to improve their awareness, training skills and business performance. These courses are free and related to improvements identified in the CAP report. We do understand that some issues are related to religion, culture and industry, but combating discrimination is an essential part of promoting decent working conditions. Opportunities yet remain to persist gender gaps and decent work for all, and we do our best to play an important role in it by knowledge sharing and seeking progress in a whistleblower scheme to encourage the reporting of violations internally, as well as externally.

Indicator

Gender - female workers (Wenaas production)



18.706 workers in total consisting of female workers are 50% (9411).

Gender - male workers (Wenaas production)



18.706 workers in total consisting of male workers are 50% (9295).

	Welfare of livestock and working animals
Goal :	Our goal is to ensure that working animals are treated humanely and develop a plan for increasing traceability based on e.g., Woolmark and/or Responsible Wool Standard (RWS) certification for wool. For leather we will be focusing on increased transparency and documenting animal origin e.g., OEKO-TEX® LEATHER STANDARD and Leather Working Group (LWG) certifications.
Status :	Status for 2024 is that we buy most of our wool through 3rd part supplier where the wool fiber is well documented from Uruguay and South Africa. For our own brand we have identified that the merino wool raw fiber is from Australia. Leather is from Italy, India and Pakistan and mainly used in footwear and gloves.
Goals in reporting year :	75% of Wenaas leather gloves is certified according to OEKO-TEX® LEATHER STANDARD. For leather footwear 100% of Wenaas leather footwear (19 styles) is from leather manufacturers certified against LWG audit standards. In terms of merino wool, we require non-mulesing documentation when the wool is from Australia.

Describe already implemented or planned measures :

Strict CoC and policies to increase animal welfare.

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

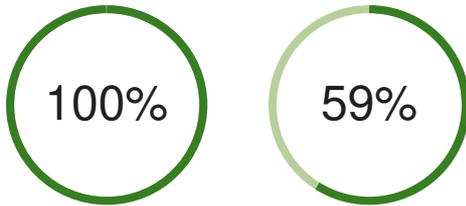
Our goal for the upcoming reporting year is to continue to use mulesing-free merino wool that is traceable, and wool certified according to The Woolmark standard.

For leather gloves we are in the process of certifying the remaining product lines according to OEKO-TEX® LEATHER STANDARD, and for footwear we continue to use LWG certified tanneries.

In 2025 we believe that by communicating this topic, we will, together with our suppliers, address an awareness and increase our responsible production for animal welfare in the supply chain.

Indicator

Leather Working Group (LWG)

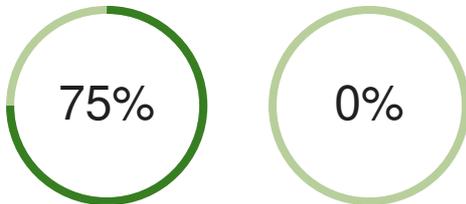


2024

2023

100% of Wenaas leather footwear are from manufacturers certified against LWG audit standards.

OEKO-TEX® LEATHER STANDARD



2024

2023

75% of Wenaas leather gloves is certified according to OEKO-TEX® LEATHER STANDARD.

	<p>The impact of Climate Change and the Environment</p>
<p>Goal :</p>	<p>Our goal is to improve our ethical business behavior and reduce our negative impact on the environment in our value chain - especially on use of materials and the Co2 emissions. By choosing environmentally certified fibers and fabrics, the risk is reduced. Continuously work to be in line with the Paris Agreements on climate change. To do so, we prioritize, engage, and reduce our carbon footprint.</p>
<p>Status :</p>	<p>We report in collaboration with CEMAsys our carbon emissions in scope 1, 2 and 3 according to GHG Protocol. By using CEMAsys GHG-Carbon Accounting solution Wenaas gets an overview of our total emissions, and from there prioritize and track energy reduction initiatives forward. In terms of materials, we source BC-certified cotton and continue to use recycled polyester that is part of the GRS. It is worth noting that both BCI and GRS have environmentally friendly standards we promote in terms of the focus on less energy, water, and social compliance. These standards are aligned and well covered by comprehensive and strict requirements to our CoC. In 2024 Wenaas has rolled out amfori BEPI program to emphasize the importance of improving environmental performance in our key supplier factories.</p>
<p>Goals in reporting year :</p>	<p>Yearly updated chemical guidelines and restriction substance list (RSL) sent out to our suppliers. Wenaas RSL is based on the requirements of REACH, the Pops directive, the Biocide directive, and the EUs legal regulation of chemicals. BEPI framework supports all our suppliers' set-up and guides to reduce their environmental impact, business risks and costs.</p>

Describe already implemented or planned measures :

Updated chemical guidelines and restrictions to approach sustainable procurement and to increase our awareness of climate change in our supply chain. Addressing a traceability overview for sustainable raw fibers and fabrics in Wenaas, including Tier 2 and Tier 3 information. In general, we focus on increasing renewable and recycled materials in the designing phase of our products and wherever possible, we offer our customers sustainable fibers according to our ESG initiatives.

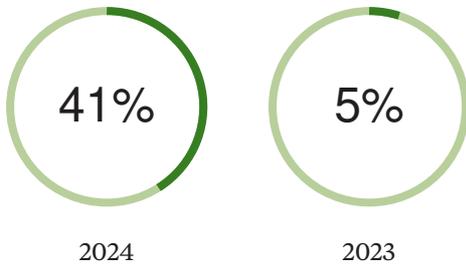


Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year :

In terms of chemicals, our share of textiles which PFAS occurs are only related to a few products (rainwear, fire-fighter, smoke diver suits). It applies to fabrics that are waterproof and some membranes (Gore-Tex) that must be waterproof, flame retardant and possess dirt repellent properties. In December we passed our first audit by Controll Union for BCI-cotton consumption volumes. After two years of membership Wenaas has currently sourced 41% of our cotton as BCI-cotton in 2024 (282MT), well over target. 100% of Wenaas leather footwear is from leather manufacturers certified against LWG audit standards and 75% of Wenaas leather gloves is certified according to OEKO-TEX® STANDARD LEATHER. Additionally, we launched workwear certified according to OEKO-TEX® MADE IN GREEN. To achieve OEKO-TEX® MADE IN GREEN product certification, all the make-up facilities are also certified according to OEKO-TEX® STeP. Comprehensive requirements on health and safety, wages, deforestation, and the environment with traceability in the supply chain and complies very well with our CoC principles. Amfori BEPI environmental program is rolled out to our own brand key suppliers and 5 suppliers are final, 8 in progress and 8 will be asked to perform within end of 2025.

Indicator

BCI-certified cotton (MT)



Sourced 41% BCI-certified cotton in 2024 (282MT).

OEKO-TEX® STeP certification



Wenaas Brand strategic suppliers certified to OEKO-TEX® STeP.

3.B Other actions related to management of negative impact

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

Additional to mentioned goals, below measures are relevant information and awareness for sustainable development to cease, prevent, or mitigate negative impacts in our supply chain include;

- Convey professional product development expertise and use our "Green Growth Ladder" of sustainable levels for B2B.
- Predefining KPIs with high-quality, mono eco-materials and versatility as key.
- Track and reduce carbon footprint on inbound and outbound transportation.
- Reduce carbon footprint on packaging (recycled paper and/or FSC certified and recycled plastic).
- Promote design for longer life (design principles, durability, care extend symbol, value added services and recycling).

3.B.2 Reduction of greenhouse gas emissions

Wenaas has a commitment to reduce our GHG emissions according to the Paris agreements - to limit global warming to 1.5°C target and reduce Co2 emissions by 45% (to 2010 levels) reaching net zero by 2050. According to Ellen MacArthur Foundation the textiles industry produces 10% of all global Co2. That leaves opportunities untapped for us. Below are some improvement measures that we believe contribute to reducing our GHG emission;

- Wenaas continues our project with one of our strategical Indian suppliers on recycling initial textile cutting waste from production. The process is without dyeing keeping textile resources in circulation, resulting in upcycle new Wenaas products (shopping bags and T-shirts). We believe this is a huge step in the right direction towards a circular economy thinking in the textile industry. Forward our aim is zero waste - 100% circular production with our key suppliers.

- Based on the complexity of our supply chain, from fiber production, yarn production, fabric production, dyeing and finishing, garment assembly, distribution and retain, use-faze and in best case including end of life, we believe that we can make the greatest impact by reducing our GHG emissions in the beginning of the product development (80%). This means purchasing eco-friendly raw materials and production in environmentally facilities (incl. renewable energy).

- We continue to investigate Digital Product Passport (DPP) and Life Cycle Assessment (LCA) partner forward in 2025, all with the intention to have traceable data throughout the product's life cycle. This is in the early stage within the industry; however, we believe that it will contribute to reducing our carbon footprint and increase supply chain traceability, applying also to our B2B and B2C consumers.

3.B.3 Improvements in own purchasing practices

Continuously through 2024 we address how to improve collaborative planning and forecasting with suppliers and warehouses. Sustainable costing is reflected in both direct and indirect costs. Forward, keep focused on our integrated ESG strategy in our sourcing practices, talking about it in joint gatherings, and tracking our performance accordingly. Some overall KPIs to track our progress on responsible purchasing practices from 2024.

- 16% of Wenaas staff in contact with suppliers daily and well familiar with our ESG program.
- 6% of sourcing staff with responsible business practices are included in the job description.
- The Sourcing team performed over 50 supplier meetings, additionally supplier visits and fairs.
- x4 times yearly meeting points for staff in direct contact with suppliers to collaborate on improving social standards in the supply chain.
- Quarterly review by Senior Management to assess strategy and planning and purchasing impacts.
- Seldom price change after PO is sent to supplier as product development is finalized and approved for bulk. If of any change, it may be related to MOQ (surcharge) or raw material price adjustment.
- 95% of orders with on-time payment to suppliers.
- 0% of orders where penalties and/or deductions are imposed for late delivery.

3.B.4 Choice of products and certifications

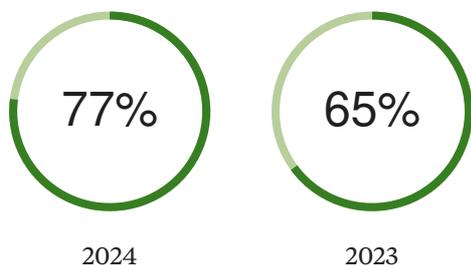
According to the ESG strategy, Wenaas works accordingly to;

- The FAIRTRADE Cotton Mark.
- Replace conventional cotton to BCI-cotton.
- Replace virgin polyester with recycled polyester according to GRS.
- Product certification for OEKO-TEX® STANDARD 100.
- Product certification for OEKO-TEX® LEATHER STANDARD.
- Product certification for OEKO-TEX® MADE IN GREEN.
- Product certification for Woolmark Blend.
- Increase leather from LWG certified tanneries.
- Tecasafe® Ecogreen FR multinorm fabric.

As mentioned, some of the standards and certifications are one of our measures to stop, reduce and prevent our negative impact on humans, animals, society, and the environment. Several of these chosen standards all practice comprehensive requirements that comply with our CoC principles. For cotton procurement our company policy ensures no production or subcontractors from regions of forced labor programs (for example from Xinjiang Uyghu region, China). Forward, we have expectations that suppliers have additional schemes and measures to ensure environmentally responsible practices in their supply chain. All the above standards are important to us as they are verified through an independent third party.

Indicator

Percentage of suppliers in high risk supply chains with sustainability certification



77% Wenaas Brand suppliers with our chosen sustainable initiatives.

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

Wenaas actively supports collective bargaining and the right to join a free trade union organization. However, as stated by ILO these national legal frameworks, especially for Chinese workers joining a free trade union organization (adopted in 1992) – that right is decreased as all enterprise unions must associate with the one national legally-mandated body: All-China Federation of Trade Unions (ACFTU). In our SAQ mapping during 2024 we identified that 100% of Wenaas Brand suppliers have worker representations (committee), whereas 47% have trade unions. Even though these numbers have improved since last year we continue to monitor and address the topic through dialog with the factory’s management. Given the possibility it would be interesting to investigate if grievance mechanism and following a complaint process connects with all workers, including the younger workers. If possible, find new ways for suppliers to build coalitions with trade unions, other organizations, and movements to engage their workers’ rights to worker representation and/or trade unions than practiced today.

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

No doubt closer supplier relationships between Wenaas and our suppliers create significant value. In our business practice we have an integrated approach to supply chain optimization, raw materials, and ways to reduce our waste. We collaborate on planning, reducing risks and generally strengthen each other's value. To contribute to further development, we agree on some sustainable KPIs to measure and track progress. Continuing to communicate with trust as we believe that is the key to succeeding in developing the relationship.

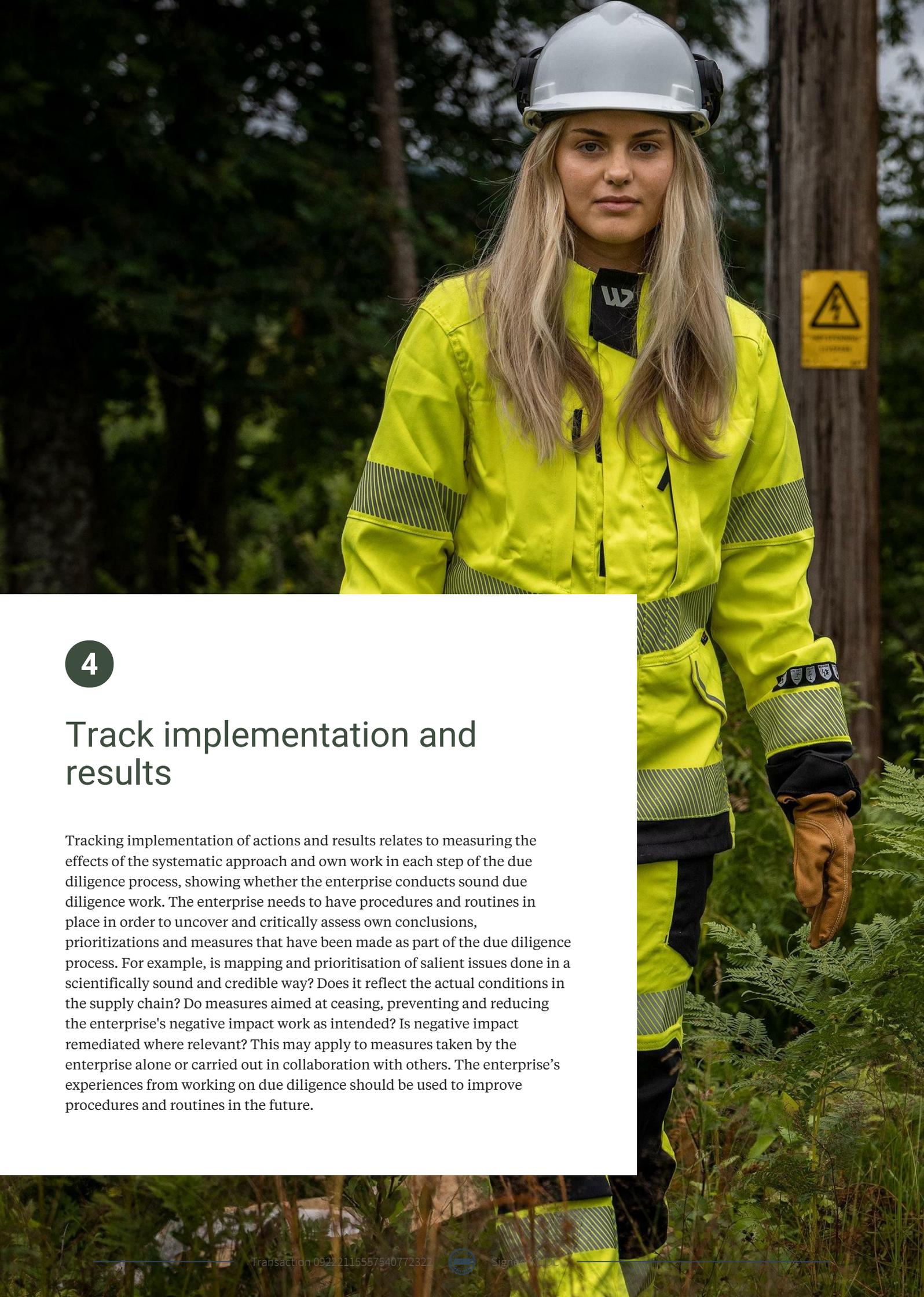
As for today, we see possibilities for improvements, especially related to the amfori platform on own progression to improve overall performance, as well as several requirements addressed to the training of suppliers and workers in the supplier chain. In terms of internal capacity building, we work cross functional and continue our engagement and knowledge of human rights due diligence within several departments. We would also like to emphasize the importance of collaborating across the industry to increase supply chain transparency and generally promote higher ethical and environmental standards.

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

Wenaas has a Corruption & Anti-Bribery Policy for combatting corruption and bribery in our own company and supply chain. Whoever Wenaas may deal with, and wherever we may operate, we are committed to doing so lawfully, ethically and with integrity. As part of this commitment, all forms of bribery and corruption are unacceptable and will not be tolerated.

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

In general, Wenaas works to increase our enthusiasm and support to our partners, suppliers, and customers to share knowledge and to have an open mind approach to reduce, prevent, and manage negative impact on people, environment, and society. We believe that increased awareness, strong ESG commitment and effective communication will be the key forward to reaching our goals.



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 assignment of tracking the effect of measures implemented to cease-prevent-mitigate salient risks of negative impact is covered through many different initiatives, including through amfori BSCI and Sedex reports. It is our responsibility to ensure that the supplier follows up with the amfori programs. Thereafter, it is the supplier's own responsibility to ensure that they implement and meet the amfori CoC and drive their own improvements. The amfori BSCI provides a system for our due diligence activities to help Wenaas improve working conditions with our supplier's production and a system that also encourages producers to go further and achieve best practice.

In terms of environmental focus, Wenaas follows-up yearly with updated restricted guidelines according to REACH. Our business is mainly focused on standards and certification systems within all product groups and closely monitored by external partners. Amfori BEPI provides a framework that supports our suppliers to reduce their environmental impact.

In general, Wenaas is in direct contact with the suppliers regarding product development, ordering procedures, yearly follow-up on amfori platform, in addition to other audits our suppliers are complying with. Suppliers are thoroughly considered according to quality and manufacturing process, relevance, and risk. Following up with a social and environmental audit will identify any gaps and allow the supplier to close the loop for any deviations, non-conformances, or delays. Audits ensure quality standards, quality control and help us understand suppliers' standards of labor, health and safety, environmental performance, and ethics at the supplier's site.

It is the Sourcing Team who implements the ESG program with respective suppliers, however, the Sustainability and ESG Manager's responsibility is to track the effect and result of the implemented measures, as well as evaluating the audit results. In general, our goal is to continue to deepen the social and environmental responsibilities of supplier assessments results, to evaluate our supplier's performance and improvement areas to reduce the risk of our CoC.

Indicator

Social audits (Tier 1) based on total spend - Wenaas brand



2024: 99% (30 suppliers T1)

2023: 75% (45 suppliers T1)

2022: 52% (36 suppliers T1)

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

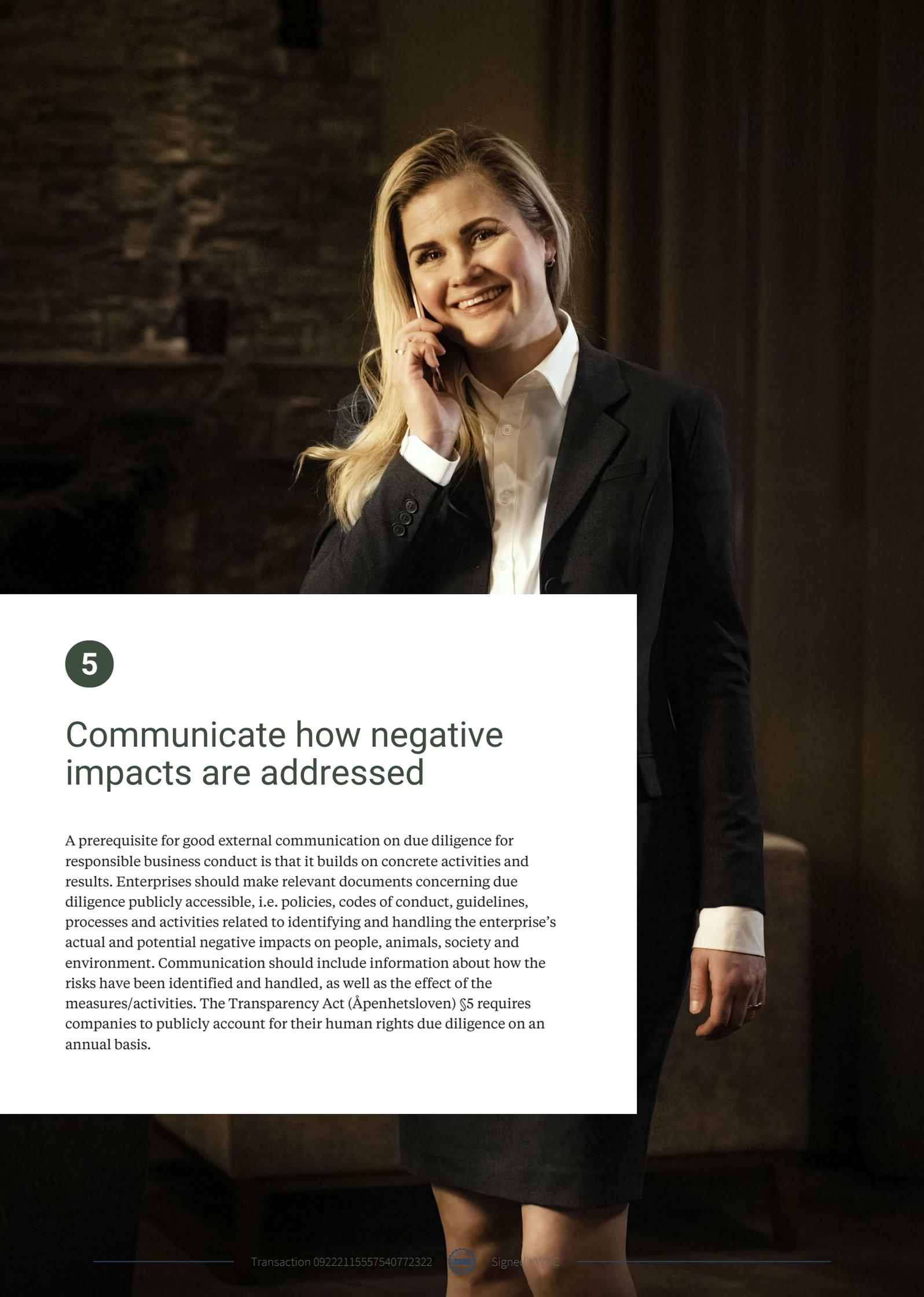
Wenaas performs with regular factory visits to existing suppliers for our own brand, and new key suppliers will also be paid a visit to perform quality inspections. Our procurement documents are also used to help us determine what our suppliers best meet our needs and to make sure they comply with the set of contracts and guidelines we require before going into a cooperation.

We believe that visiting and interacting with employees during a factory visit will significantly provide us with information to judge the company's culture. Through a site visit we can determine if a new or existing supplier has the necessary organizational leadership and operation process in place to meet our material and service requirements. We are confident that if our supplier is good at keeping their employees safe and happy, they are also good at keeping their customers pleased. Regarding 3rd-part suppliers, we will also have physical meetings with their office and make sure that their factories are performing on quality, sustainability progress and reasonable due diligence process in their own supply chain.

Wenaas supply chain is globally represented, and we need to have a pragmatic and holistic approach to solving problems in a sensible way by acceptance of other social certifications than amfori BSCI. This is decided to ensure suppliers' operations meet our requirements of relevant ethical standards without focusing on only one audit standard. Especially SMETA and amfori BSCI have similar risk assessment on supplier social responsibility towards social issues addressed on as forced child labor, health and safety, freedom of association and collective bargaining, discrimination, working hours, disciplinary practices, and management systems. In our supplier mapping and to avoid safety system audit fatigue we also accept the following: SA8000, ISO45001, WRAP and Higg FSLM since these certificates also improve standards for the workers and for business.

It is worth mentioning that we require a minimum C-score rating or better for an amfori BSCI audit and should a supplier receive a D-score rating or lower, we will be following up immediately with the CAP plan and require a conducted audit within 6 months. BSCI provides us with auditing and reports, and through this agreement we have zero tolerance (Code RED) in this area. Code RED is a list of non-compliance issues, and if zero tolerance is uncovered in a factory visit during an audit, no order will be placed and/or production will stop immediately. Finally, if we were to uncover any ethical guidelines that are not complied with and according to our CoC, we will follow up with our suppliers throughout the entire improvement process within the timeframe to improve.

No recorded code RED flags have been identified or lower than C-score rating during 2024.

A woman with blonde hair, wearing a dark blazer over a white button-down shirt, is smiling and talking on a mobile phone. She is standing in a dimly lit room with a dark, textured wall in the background.

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

Wenaas communicates with affected stakeholders about the negative impacts with suppliers, management, and by our respective Ethical Trade Norway, Due Diligence accounting report. We encourage our suppliers and business partners to improve areas related to the CoC and from comments provided in the audit reports. Through our environmental initiatives, we reinforce that suppliers also comply with one or more of the standards we require in the ESG program. These arrangements are BCI cotton, Fairtrade, OEKO-TEX® STANDARD, OEKO-TEX® Step, LWG leather, GRS polyester with more.

We believe that the key to improvement either it is overtime or mistreatment in the workplace is by transparent and continuously good communication with our suppliers and business partners. Our focus and dedication on our high standards, increased monitoring (including worker interviews), and challenging suppliers continuously contribute to improving their audit scores and systematically improving conditions for people and the planet.

Wenaas has a professional relationship with our suppliers, and we believe this is a crucial factor for managing the negative impact on our supplier chain. There is no doubt that direct operations for ongoing sustainable topics are very important to drive our goals forward, but only together with our suppliers and their suppliers again can we fully manage the social and environmental challenges together. Wenaas communicates with affected external stakeholders on our website by transparently providing all requirements as stated in our supplier's management program.

Wenaas Policy - ESG Supplier Program

- Wenaas Code of Conduct
- Wenaas Responsible Business Conduct Policy
- Wenaas SAQ for Suppliers - Producer
- Wenaas Restricted Substances List (RSL)
- Wenaas Chemicals Guidance REACH
- Wenaas Minimum Criteria for Suppliers
- Wenaas Corruption & Anti-Bribery Policy
- Wenaas Gifts and Hospitality Policy
- Wenaas amfori BEPI Code of Conduct.
- Wenaas amfori BSCI Compliance Guidelines.
- Wenaas amfori BSCI Code Red Process.
- Wenaas Packaging Guidelines.

Supporting documentation

- Wenaas ESG ambitions and our committed UN's SDGs
- Wenaas Due Diligence Accounting Report.
- Wenaas GHG Accounting Report
- Wenaas Product development and product certifications.
- Wenaas Industry certifications and recognitions.
- Wenaas NGO's, Memberships and Collaboration.

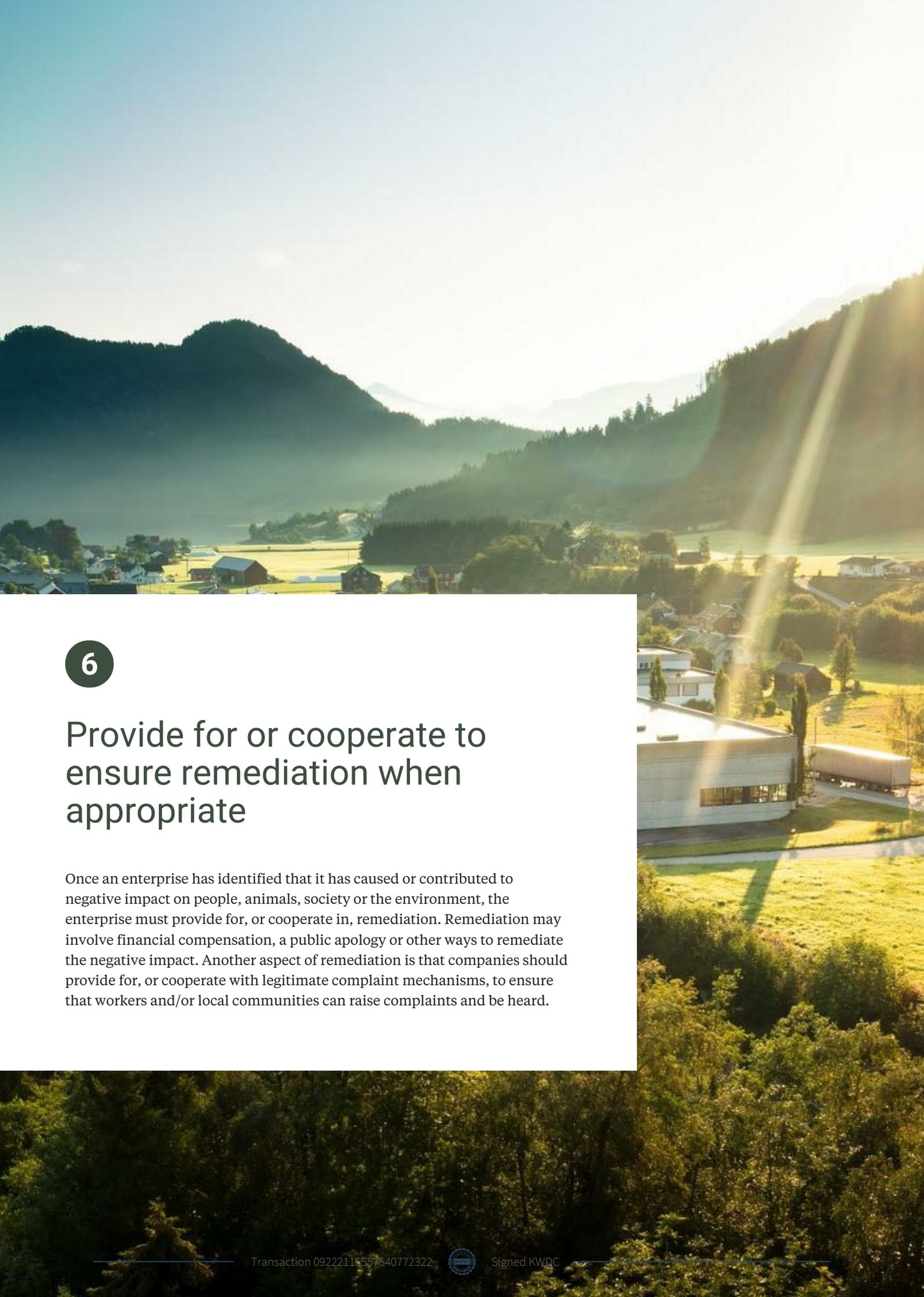
5.A.2 Describe how the enterprise publicly communicates its own work on identifying and managing negative impact/harm

Wenaas communicates our work on identifying and managing salient risks on our official website:
<https://www.wenaas.com/en/sustainability>

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

Wenaas has established systems and routines for the handling of information requests imposed by the Transparency Act. We publish it on our website and in our annual report. Information regarding how we address actual and potential adverse impacts will be answered in writing, and according to the deadline within 3 weeks after the request is received. If the amount of type of information requested is burdensome to reply within 3 weeks, a longer deadline is required, and we will take up to 2 months.





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

Wenaas has formalized and implemented our principles and procedures, with attention to the rights and need of individuals from groups or populations that might be vulnerable, and regard to the risks that may be faced by woman or men in our supplier chain. Our suppliers and partners commit to being responsible for human rights due diligence by signing up to our ESG program. Meeting our requirements and standards defines the mission, rules, and expectations of our suppliers and partners in the relationship regarding social and environmental matters.

Wenaas reviews yearly whether our policies, regulations and enforcements measures are effectively addressed to heighten risks, including solutions for human rights due diligence. As stated in our policy for responsible business conduct *“if our activities are found to cause or contribute to negative impact on people, society, or the environment, we will stop the activities and seek to provide remedy. If our supplier is responsible for the negative impact, the supplier is responsible for providing remedy”*.

In practice, this means that any critical indiscretion on our CoC related to decent work and human rights of the worker, the matter is first handled by the ESG manager together with the respective product manager and supplier. Depending on the severity, the case is taken up with the Sourcing Director and the Management Team, amfori or equivalent organization for further assessment. It is worth emphasizing that, if necessary, Wenaas will visit the supplier's factory site and involve relevant stakeholders to investigate the severeness, decide on further proceedings and identify appropriate remediation. To strengthen the dialog and progress a correction action plan for the remediation will be drafted (code red process), approved by both collaboration partners, and followed up accordingly to the agreed timeframe.

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

No cases of remediation in the reporting year have been identified.

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

To ensure that workers and local communities have access to effective grievance mechanisms when this is needed, the amfori BSCI CoC ensures internal grievance mechanism for the workers at the factory sites. However, we are looking into the expanded version including external supply chain grievance mechanism program “amfori Speak for Change “. A program we are considering launching in India by the end of 2025.

For Wenaas employee we have an employee grievance system. An overall whistleblowing channel with the possibility to file a report anonymously. This system has been implemented at group level for all companies and employees. The Cotton Group's helpline is to raise a concern, problem, or complaint that an employee has about their work, the workplace, or someone they work with, including management. The helpline can be accessed via the following link: <https://thecottongroup.integrityline.com/>

Wenaas continues to proceed with a clear and transparent framework for addressing grievances related to the recruitment process, in the workplace and in Wenaas supply chain. Our internal procedures for complaints are addressed, followed by consideration, management response and feedback – all according to national laws and anchored processes.

Contact details:

Wenaas Workwear AS
Sustainability and ESG Manager - Charlotte Schrader
charlotte.schrader@wenaas.no

etiskhandel.no



Verification

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Wenaas Workwear AS

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Initiator

Etisk handel Norge (EhN)

info@etiskhandel.no

Signatories

Katrine Wold Deunk CEO (KWDC)

katrine.wold.deunk@wenaas.no

Signed 2025-03-05 17:51:10 CET (+0100)

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