



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

Account reporting year 2025

for Incentra SA

Ethical Trade Norway has assessed the report of Incentra SA 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

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

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

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

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

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

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

Heidi Furustøl

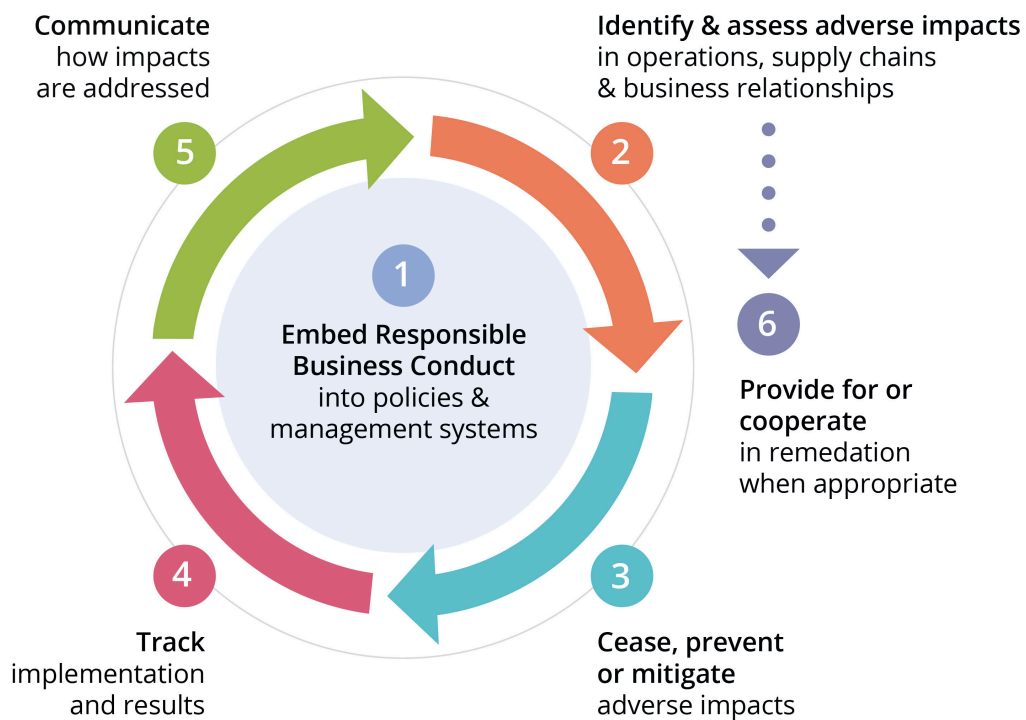
Executive Director

Ethical Trade Norway

Due diligence

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

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



Preface From CEO

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

Sustainability is a long term strategic priority in Incentra's current strategic plan. In line with this, Incentra has committed to strengthening its strategic focus areas through modern, data-driven technology solutions.

As part of this effort, Incentra has initiated a new IT project aimed at giving member companies deeper insight into the environmental impact of the products and services they procure from Incentra's suppliers.

A key objective of the project is to identify, collect, and present reliable environmental impact data—for all purchased goods and services.

This new capability will enable purchasers to:

Understand the environmental footprint of their procurement decisions

Make more informed and sustainable choices

Compare suppliers and products on environmental performance

Support internal and external sustainability reporting

Drive overall reduction of environmental impact across the Incentra collaboration

By integrating sustainability data into the procurement process, Incentra aims to create a more transparent, responsible, and future-oriented supply chain for the maritime industry



Pål Widerøe
Managing Director

Enterprise information and enterprise context

Key enterprise information

Enterprise name

Incentra SA

Head office address

Storgata 8, Oslo

Main brands, products and services offered by the enterprise

Spare parts in the aftermarket

Description of enterprise structure

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

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

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

Revenue in reporting year (NOK)

1 740 000 000

Number of employees

3

Is the enterprise covered by the Transparency Act?

No

Major changes to the enterprise since last and current reporting period

No changes

Contact person for the report (name and title)

Hedda Skotland, HSEQ Manager

Email for contact person for the report

hedda.skotland@incentra.no

Supply chain information

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

Incentra negotiate and enter framework agreements on behalf of the member companies. The member companies buy from the suppliers according to the contracts. These agreements are exclusively used by Incentra members. The revenue for the reporting year represents the total purchases made by the members under the agreements.

Incentra conduct prequalification and audit of suppliers to verify degree of compliance with the contract, to check compliance with HSEQ and CSR requirements, to contribute to quality improvement for mutual benefit and to improve future operation and cooperation. The portfolio consist of both local and global suppliers. Many suppliers have been with us for many years. The suppliers are both makers and traders.

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

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

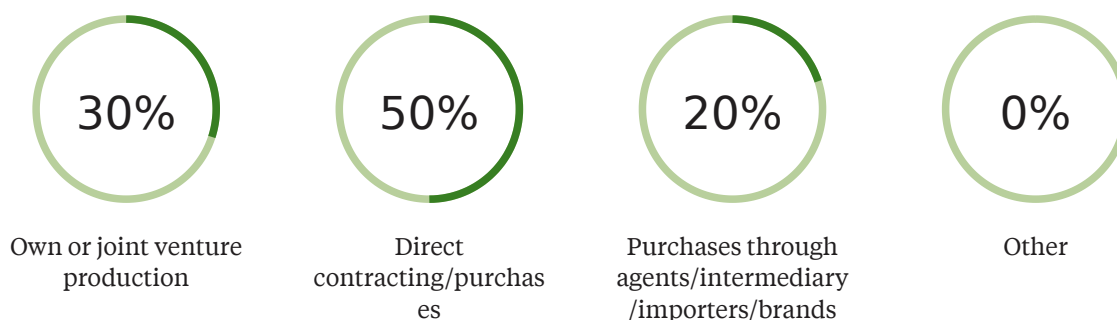
Number of suppliers with which the enterprise has had commercial relations in the reporting year

48

Comments

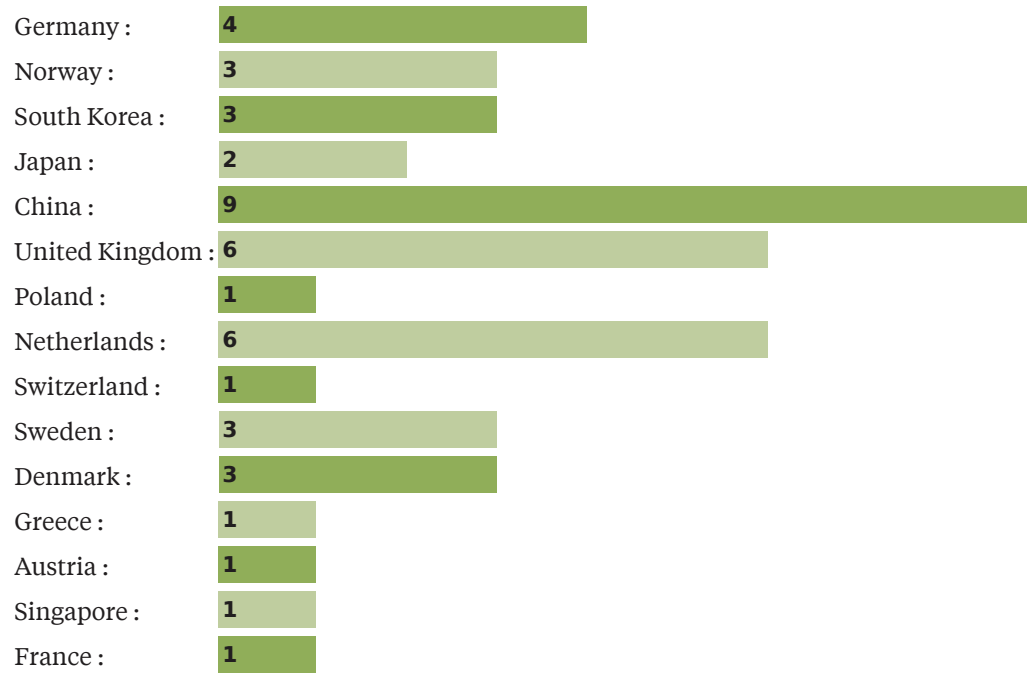
Incentra aims to establish long-lasting relationships with the suppliers. Many of our suppliers have been with us for a long time.

Type of purchasing/ suppliers relationships



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

List of first tier suppliers (producers) by country



State the number of workers at first tier producers

Number of workers

Comments to number of workers

The number of workers has been collected from a self-assessment survey distributed to our suppliers in Q3 2025 and periodic supplier audits. We have rough estimate numbers but not the exact number.

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

Lubricants	Belgium France South Korea Netherlands Singapore USA
Life-saving equipment	China Denmark United Kingdom Italy Cambodia Netherlands
PPE	Bangladesh China India Pakistan Poland
Chemicals	Germany Italy South Korea Netherlands Norway Singapore USA
Coating	Brazil China Germany Spain United Kingdom Malaysia Poland Portugal Sweden
Pumps	Germany Norway USA
Medical supplies	United Kingdom India Netherlands USA
Electrical consumables	Brazil China Germany Denmark Spain France

	Italy Netherlands Poland Sweden
Ropes	Greece Norway
Filters	Switzerland Germany Denmark France Italy Netherlands
Printers	Japan Netherlands USA
Valves	China Turkey
Asian traders	China Japan South Korea
Fuel testing	United Kingdom Singapore
Compressors	Austria Germany Finland Italy Latvia
Heaters, coolers, seperators, boilers	China Germany France Italy Sweden
Engines	China Germany Denmark Netherlands
Turbocharger	Switzerland
Hoses, tools, equipment	China Germany Finland United Kingdom Italy Poland Sweden

Taiwan
USA

We have chosen 11 suppliers who represent the highest risk according to segment and production country. The three product segments we have started with are: workwear, electrical consumables and asian traders. We have distributed self assessment surveys and conducted audits on the high risk suppliers to gain more information and check compliance. We have started to map the top turnover products purchased by the members to get insight about country of origin. We will continue the mapping in 2026.

Is the enterprise a supplier to the public sector?

No

Goals and progress

Process goals and progress for the reporting year

1

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

Status: The HSEQ Manager completed the Sustainability Reporting Academy through the Association of Auditors in 2025. She has also participated in several courses and webinars organized by Ethical Trade Norway. We will continue to focus on gaining knowledge in a regulatory landscape that changes rapidly.

2

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

Status: The audit checklist has been updated with more focus/questions on the supplier CoC and sustainability. Actions are issued in the audit and followed-up. The sustainability survey has been updated with new questions according to regulatory changes.

3

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

Status: We have done a review of all documentation connected to sustainability both internally and in the supply chain. The Policy for responsible business conduct, the Supplier Code of Conduct and the Ethical Guidelines have been updated. Minimum criteria for the suppliers have been established.

4

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

Status: A new and updated sustainability survey was distributed to all our suppliers. The survey was closed by the end of the year, 31.12.2025. The topics covered in the survey were: social responsibility strategy, supply chain follow-up, labour rights, conflict minerals, anti-bribery and corruption, risk assessment management, environment protection, taxation and carbon footprint. The questions generate a score, which is then converted into a low, medium, or high risk level. Follow-up actions will be addressed in audits.

5

Goal: Continue working on incorporating sustainability in the commercial contracts.

Status: This is incorporated in some contracts already. It needs to be adapted and tailored to the specific supplier. Ongoing work in collaboration with the Contract Manager that will continue in the years to come.

6

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

Status : Relevant documents have been uploaded. The Incentra Policy for responsible business conduct, the Supplier Code of Conduct and Sustainability report is available on the Incentra website. We strive to be more proactive with our communication in regard to sustainability on our platforms.

7

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

Status : We continue to dig deeper and gain more information through surveys, supplier audits and meetings. This information enables effective prioritization of the suppliers with the highest level of risk.

8

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

Status : Reduction of travel and proper handling of waste is part of the Incentra Policy and objectives. Environmental goals are addressed with suppliers both in contract negotiations and follow-up through audits.

9

Goal : Map level of compliance from the members regarding sustainability. Get an overview of how they operate within the framework to be able to tailor to their needs.

Status : Mapping completed. The insight is used to prepare and set the scope for content in presentations and meetings with the members regarding sustainability.

10

Goal : Establish a sustainability group with the member companies to inform about the work being done in Incentra, but also discuss needs and strategic choices.

Status : A webinar has been held to give information about the sustainability work. Designated members companies has been involved in updating the sustainability self-assessment survey to include newest regulations. We want to continue to involve the members more in the sustainability work by establishing network groups.

11

Goal : Present the content of the annual sustainability report for the member companies. To inform, engage and for them to see how they can use the work of Incentra in their own due diligence in their respective companies.

Status : This is was presented to the members in the annual council meeting. This is now included in the agenda and will be part of the annual presentation at the council meeting.

Process goals for coming year

1

Continue working on incorporating sustainability in the commercial contracts.

2

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

3

Follow-up actions from the sustainability survey. The sustainability survey was completed by 31.12.2025, there has been issued quite a few follow-up actions to be addressed. This will be addressed in audits or in direct dialogue with the suppliers.

4

Involve the member companies more in the sustainability work by having presentations, webinars and communicate on the Incentra portal.

5

Conduct supplier audits on high-risk suppliers. Get more insight and establish follow-up actions.

6

Establish climate goals in the supply chain

7

Development of price and product database. A key objective of the project is to identify, collect, and present reliable environmental impact data—for all purchased goods and services.



1

Governance and commitment to responsible business conduct

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

1.A Policy for own enterprise

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

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

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

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

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

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

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

Goal 4: Quality education

Goal 5: Gender equality

Goal 13: Climate action

Goal 17: Partnerships for the goals

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?

Incentra is an organization with three employees with limited purchase for daily office operations. The member companies purchase on the phrameqwork agreements. Due diligence assessments is part of the follow-up activities of the supply-chain and the responsibility of the HSEQ Manager. The due diligence assessments are described in procedures in the quality management system. The HSEQ Manager collaborates closely with the Contract Manager to follow-up on the sustainable goals in the supply chain. The result of the due diligence assessments is discussed with the management in periodic meetings and presented to the members. The Managing Director will further report to the board. The member companies are responsible for due diligence assessments on their purchases.

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

The responsibility is identified in the work instructions and the role and responsibility description in the management system. The managing Director is responsible for strategic sustainability and the HSEQ Manager is responsible for due diligence assesments of the supply chain. Incentra is a small organization with three employees, we are in daily contact. We have weekly status meetings where we discuss relevant cases regarding due diligence.

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

HSEQ Manager has taken trainings and attended webinars on due diligence assessment through Ethical Trade Norway and Revisorforeningen. Competence requirements are discussed when updating the business strategy and annual KPI's. Competence need is also discussed during the annual appraisal talk. The HSEQ Manager benefits greatly from keeping up to date through ethical trade webinars and meetings. Incentra share information and include training on sustainability in the annual meetings for members and suppliers. The Incentra administration also give trainings on different topics including sustainability in periodic webinars available for members.

1.C. Plans and resources

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

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

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

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

1.D Partnerships and collaboration with business relationships

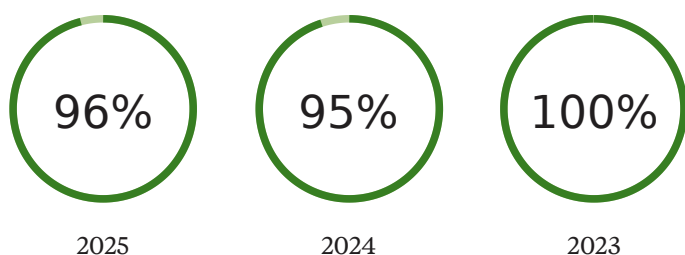
1.D.1 How does the enterprise communicate the importance of responsible business conduct in its business relationships?

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

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

Indicator

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

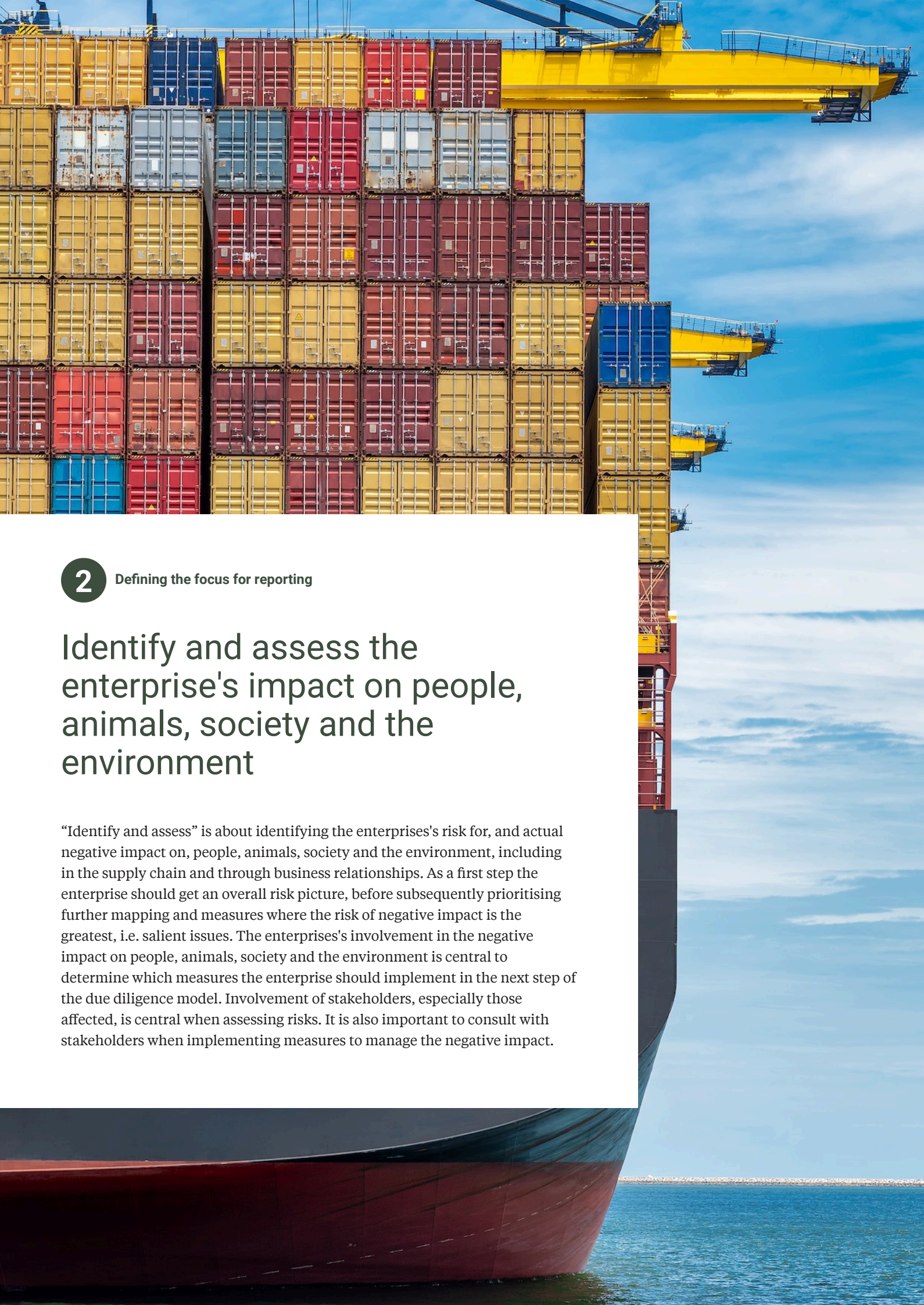


Almost all suppliers have signed the Supplier Code of Conduct in the contract. A few exceptions have included their own CoC instead, in those cases Incentra have checked that their own Code of Conduct is equal or better than Incentra's.

1.E Experiences and changes

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

Through the last year we have seen an increased focus on sustainability from our member companies. They request more information on sustainability in the periodic business reviews and the re-negotiations with suppliers. The level of maturity in regard to sustainability vary according to segment, country of origin and nature of business for the supplier, but we see an increased focus and interest in general. We believe and it is our experience that Incentra can contribute to both members and suppliers in the sustainability work. By conducting the screening and auditing on the suppliers we make the work more efficient for both members and suppliers. We provide the information for the members to further be able to carry out their due diligence processes so that they can make sustainable purchases.



2 Defining the focus for reporting

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

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

2.A Mapping and prioritising

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

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

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

Salient issue	Related topic	Geography
Work Wear	Freedom of association and collective bargaining Discrimination Occupational Health and safety Wages	Bangladesh China India Pakistan Turkey
Electronic consumables	Freedom of association and collective bargaining Discrimination Occupational Health and safety Wages	United Arab Emirates China
Asian traders	Freedom of association and collective bargaining Discrimination Occupational Health and safety Wages	China Japan South Korea

We have identified three high risk segments based on country of origin. A large share of the products in these segments is purchased from Asia. We are aware that there is a risk of forced labor, low wages, and lack of freedom of association, particularly when trading in China. This constitutes an overarching risk in many of our supplier agreements. The focus area has stayed consistent over the two last years this is due to the complexity of the value chain in these segments especially when it comes to traders.

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

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

a) All supplier are screened by conducting periodic self-assessment surveys and supplier audits. Incentra uses Factlines as a tool to prequalify the suppliers. Factlines is a platform to help manage supply chain data and business-critical risk. Through the screening we verify whether the suppliers are compliant with our Supplier CoC and we gain knowledge about risks and possible negative impact that we will prioritize for follow-up. Information from Factlines is then transferred to a supplier risk analysis in Excel. Criteria like production country, segment, volume and others are analysed. We use well-known indexes to identify risk related to country of origin and segment. The suppliers with high risk on both country of origin and segment are prioritized for special attention and follow-up.

b) All products and segments are included in the overall risk analysis, but only high-risk suppliers are included in the more detailed analysis and follow-up. Incentra's own purchasing is not included, as our organization consists of only three people and our procurement volume is very limited. We will look at this in the future.

c) We use Factlines to distribute a prequalification survey for new suppliers followed by periodic updates and surveys on sustainability. The information in Factlines is used in the risk mapping. Indexes like: DFØ høriskolisten, ITUC Global Rights Index, The Corruption Perception Index, Global Freedom Status and The Global Slavery Index (GSI) are used in the analysis to determine high-risk suppliers.

d) For the suppliers included in the overall risk analysis, we do not yet have full insight or transparency into their supply chains. We will continue mapping this once the assessments of the high-risk suppliers have been completed. Information is gathered through searches on company websites, self-assessment surveys, audits, and direct engagement with the suppliers. This work is ongoing.”

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.

Through our mapping of the high risk suppliers we have discovered that a high percentage of the products purchased by our members are "skaffevare" on demand and not "on the shelf products". We have less documentation and transparency on the "skaffevare". We have to discuss and address how to handle this going forward. We have not evaluated our own purchase because the administration only consists of three people and the procurement volume is very limited.



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

	Work Wear
Goal :	Map the value chain of existing suppliers and obtain a more accurate risk profile.
Status :	We have mapped the top 20 turnover products purchased by our members in this segment. The following information was requested: country of origin, name of producer, whether they signed the supplier CoC, due diligence status and risk rating.
Goals in reporting year :	By auditing our suppliers we want to ensure that our suppliers are compliant with our Supplier Code of Conduct.

Describe already implemented or planned measures :

We continue to monitor our suppliers, create awareness and set expectations. Extend the scope of the products mapped. We are currently planning a factory visit in China.

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

Our goal is to gain full transparency of the supply chain. We want to identify sustainability on product level so the members can make good choices. We want to set clear expectations and work together with our suppliers for the benefit of both parties.

Identifying country of origin and mapping the products. Use the insight obtained to inform members in contracts to make proactive and sustainable choices. This information will be communicated to the members in the price and product database that is under development.

	Electronic consumables
Goal :	Map the value chain of existing suppliers and obtain a more accurate risk profile.
Status :	We distributed a self-assessment survey on sustainability through Factlines to gather information. Next we mapped the top 20 turnover products purchased by our members in this segment. The following information was requested: country of origin, name of producer, whether they signed the supplier CoC, due diligence status and risk rating. Some of the suppliers have good data, while others have incomplete information.
Goals in reporting year :	Our goal is to gain full transparency of the supply chain.

Describe already implemented or planned measures :

The mapping will continue to get an complete overview. We are currently doing some trials in contracts to see how we can identify sustainability rating/certificates for the members.

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

Our goal is to gain full transparency of the supply chain. We want to identify sustainability on product level so the mebers can make good choices. We want to set clear expectations and work together with our suppliers for the benefit of both parties.

Identifying country of origin and mapping the top turnover products. Use the insight obtained to inform members in contracts to make proactive and sustainable chocies. Incentra is curently developing a price and product database aimed at giving member companies deeper insight into the environmental impact of the products and services they procure from Incentra’s suppliers.

	Asian traders
Goal :	Map the value chain of existing suppliers and obtain a more accurate risk profile.
Status :	We have conducted suppliers audits to check compliance with the supplier CoC. We also had meetings with the top turnover makers to gain insight in tier 2&3.
Goals in reporting year :	Follow-up of findings in audits, terminated one supplier due to non compliance and lack of interest in correcting issues.

Describe already implemented or planned measures :

Follow-up audit and factory visit

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

Our goal is to gain full transparency of the supply chain. We want to set clear expectations and work together with our suppliers for the benefit of both parties.
Identifying country of origin and mapping the top turnover products. Use the insight obtained to inform members in contracts to make proactive and sustainable choices.
By gaining better insight we can take action to improve on the issue. When we observe something that is not compliant with our SCoC during audit we will issue a finding for follow-up.
Our asian traders have production countries in high risk areas and we have little insight into the manufacturer and origin. When auditing the asian traders we also include the top turnover manufacturers to get better insight of the subsupplier (tier 2) and rawmaterial (tier 3).

3.B Other actions related to management of negative impact

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

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

We are continuously working on implementing more sustainable purchasing practices in the agreements.

3.B.2 Reduction of greenhouse gas emissions

The largest potential negative footprint in Incentra's purchasing practices is related to the use of the framework agreements we negotiate on behalf of our members. The CO₂ footprint from members' use of the agreements is reflected in Scope 3 of our members' climate accounts, not in our own. We are looking at how we can set targets for the suppliers, by tracking and reducing carbon footprint in the supply chain.

3.B.3 Improvements in own purchasing practices

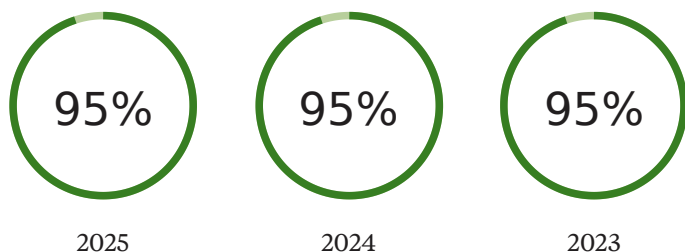
Incentra has three employees and rent office space in Oslo. Purchase objectives are:

- Incentra shall seek to use environmental friendly and/or sustainable products.
- Incentra shall seek to contribute to efficient and conscious use of energy. Energy use shall be a decision criteria in daily business.
- Incentra employees shall make a conscious decision when selecting travel method and schedule; co-driving when practical, use public transport when possible. When flying try to gather as many meetings/audits as possible in one location to reduce number of flights. When possible arrange Teams-meetings instead of travelling.

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

Indicator

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



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

3.B.4 Choice of products and certifications

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

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

This is a requirement in our Supplier CoC that is signed in the contract with the suppliers. This is also checked during supplier audits. This has been verified and found in order at the suppliers audited this year. 12 audits were conducted in 2025, mainly in Norway and some in Europe.

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

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

HSEQ Manager has taken trainings and attended webinars on due diligence assessment through Ethical Trade Norway and Revisorforeningen.

We have assisted suppliers in developing their sustainability work and given them information regarding regulations and requirements to assist them in establishing policies like Code of Conduct and ethical guidelines. We proactively inform and create awareness about new regulations in regard to sustainability in meetings and audits. Ethical Trade Norway gave a presentation on the Transparency Act to our members and suppliers at the annual Council Meeting in 2023. We have given webinars on sustainability and the Transparency Act to the member companies. The updated Supplier Code of Conduct has been presented and changes specifically explained to the administration of Incentra. Sustainability is always on the agenda at our annual meetings.

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

Anti-corruption is addressed in the Ethical guidelines, they were recently reviewed and updated. The ethical guidelines is signed by the administration, the negotiation committee and the board.

Anti-corruption in regard to the supply chain is addressed in the Supplier Code of Conduct signed in the contract with suppliers. Anti-corruption is specifically addressed in the prequalification and audit of suppliers to check that the suppliers are compliant.

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



4

Track implementation and results

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



4.A. Track and assess

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

The HSEQ Mgr. is responsible for monitoring the effects and results of measures implemented to address the company's risks. An annual overall risk assessment is carried out and presented to the administration and the member companies. Follow-up actions are tracked and documented in the action plan for responsible business conduct.

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

We have close communication with both members and suppliers. We periodically audit the suppliers and verify the effect of the corrective actions. The effect of the actions taken will be evaluated by the management and taken into consideration when we renew the Incentra strategy. Effects indicators is something we plan on implementing in the next period.



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

Communication with relevant stakeholder will be directly by email, on the website/portal and joint meetings. We have two, big meetings annually where all members and suppliers are present. News, current status and other relevant topics will be presented at the annual meetings. Communication with members and suppliers will be tailored to the specific needs of each situation.

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

This will be communicated on the Incentra website. Furthermore, we communicate this in relevant forums and meetings where we engage with suppliers and members.

The report to Ethical Trade, which is publicly available on our website, is part of our public communication on the work related to identifying and addressing negative impacts. Link to Incentra website:

<https://portal.incentra.no/en-US/HSEQ-CSR/>

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

The annual due diligence report is published on the Incentra website and Ethical Trade Norways website. Incentra is not subject to the Transparency Act, our members are. We happily assist members who need assistance to comply with the information requirements of the Act. For others in need of assistance, we will handle this in accordance with the Act's requirements.

An aerial photograph of a vast, dense coffee plantation. The trees are a vibrant green, and several workers in various colored shirts (blue, red, grey) and hats are scattered throughout the canopy, engaged in harvesting or maintenance. The perspective is from a high angle, looking down on the rows of trees.

6

Provide for or cooperate to ensure remediation when appropriate

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

6.A Remediation

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

Responsibility for remediation of negative impacts is described in the Policy for responsible business conduct and the Supplier Code of Conduct. 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.

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

We haven't had any cases yet.

6.B. Ensure access to grievance mechanisms

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

The Incentra administration consists of three employees, communication lines are very open and transparent. If needed, an employee can report concerns to the the Managing Director or the Chair of the Board. For the supply chain this is anchored in the Supplier Code of Conduct signed in the contract. We check and verify that the supplier has a whistle blowing channel in place during supplier audits.

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