



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

Account reporting year 2025 according to The Transparency Act

for Bergans Fritid AS

Bergans

Ethical Trade Norway has assessed the report of Bergans Fritid 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

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

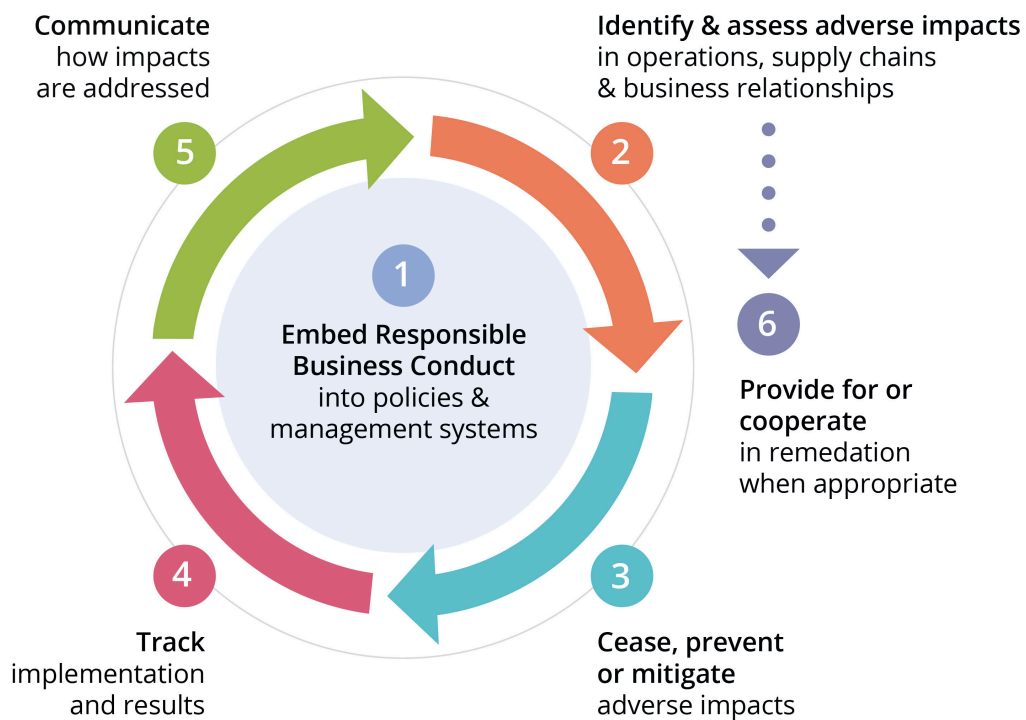
Executive Director

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

Our responsibility to Nature and People

As an outdoor brand, nature is both our foundation and our responsibility. Our ambition is simple but demanding: the landscapes people explore with our products today must remain intact and accessible for future generations. That requires continuous improvement in how we design products, manage our supply chain, and support more responsible consumption.

As part of the global textile and outdoor industry, we recognize that our operations impact climate, nature and people. Acknowledging this is essential – but not sufficient. Our responsibility is to actively reduce negative impact and scale better practices across our value chain. Responsible business is not separate from performance – it is a prerequisite for long-term competitiveness and trust.

We support the Norwegian Transparency Act and the direction of upcoming EU sustainability regulations. Increased transparency strengthens accountability and improves collaboration across global value chains. For us, compliance is the baseline – the goal is continuous improvement beyond minimum requirements.

Responsible Supply Chains and Ethical Trade

Conducting due diligence in textile supply chains is complex, involving numerous people across multiple countries, including conflict areas. As a member of Ethical Trade Norway (ETN), Bergans is committed to responsible business practices that safeguard people, animals, society, climate and the environment. Our ETN membership provides invaluable support through tools, expert guidance, and collaborative initiatives.

Guidance from Ethical Trade Norway has been particularly important in navigating high-risk sourcing contexts such as Myanmar, where worker safety and rights remain our top priority. We maintain enhanced due diligence measures and work with credible local and international partners, including EuroCham Myanmar and the EU-supported MADE program, covering audits and worker training. We remain in ongoing dialogue with labour representatives and other stakeholders to inform our assessments. Decisions to remain or withdraw from sourcing are evaluated continuously and with caution.

During 2025, we strengthened our digital systems for risk mapping and sustainability data collection in collaboration with suppliers. This work supports upcoming Digital Product Passport requirements. Most products now carry unique QR codes that improve traceability and customer access to product information.

Climate action and more responsible materials

Climate change is the greatest challenge of our time. As part of the Scandinavian climate initiative STICA, we map and report our emissions across all three scopes and collaborate on joint climate initiatives within our supply chain. Our suppliers are increasing their sourcing of renewable energy and focus on energy efficiency. We stay committed to sourcing materials with certified animal welfare standards. From 2025, we have stopped developing and producing products containing intentionally added PFAS – reaching a target we set several years ago. We remain dedicated to ensuring the safety of chemicals in our products, with strong support from our partners at Bluesign®.

Advancing the circular economy

Bergans is committed to shifting towards a circular economy, offering services such as repair, rental, product returns schemes, second-hand sales, and redesign. In 2025, we continued to promote our Service Deal for Rabot products in partnership with retailers, aiming to shift consumer mindsets by introducing repair services at the point of sale. Expanding repair services — including opening selected services to other brands – is an important step in scaling circular solutions beyond our own product portfolio.

Our commitment for 2026 and beyond

Our products enable people to experience nature – and support thousands of livelihoods across our value chain. That responsibility requires constant progress. In 2026 and beyond, we will continue to raise standards, deepen supplier collaboration, and strengthen transparency – because protecting nature and people is not a side initiative, but core to how we build our business.

" Responsible business is not separate from performance – it is a prerequisite for long-term competitiveness and trust. "



Silje Garberg Ree
Chief Executive Officer



Board Signature

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

Petter Schouw-Hansen
Chairman of the board

Pål Rasmussen
Board member



Enterprise information and enterprise context

Key enterprise information

Enterprise name

Bergans Fritid AS

Head office address

Hagaløkkveien 13, 1383 Asker, Norway

Main brands, products and services offered by the enterprise

Outdoor, hiking, ski, and lifestyle apparel and equipment (backpacks, sleeping bags, tents). We also offer product services such as repair, rental, reuse and redesign.

Description of enterprise structure

Bergans' head office is located in Asker, Norway, where all core functions are co-located, including product development and design, purchasing, marketing, sustainability, sales, retail, e-commerce, customer service, administration, accounting, IT, and the in-house repair service. This organizational structure enables close cross-functional collaboration, including in the implementation of responsible business conduct and due diligence processes in line with the Norwegian Transparency Act.

In the home market of Norway, Bergans sells through retailers, in addition to operating eight own brand and outlet stores and a direct-to-consumer e-commerce platform. The e-commerce offering was launched in Sweden in 2020, in Germany in 2021, and expanded to the remaining EU markets in 2024. The company also operates outlet stores in Sweden and Germany. In Bergans' main markets, sales are managed through own sales representatives, while sales in other markets are conducted through agents, importers, and retailers. The central warehouse is located in Norderstedt, Germany, which also hosts the European sales organization. Bergans also maintains a sales office in Sweden.

To ensure close monitoring and follow-up of the supply chain, Bergans has two employees based at its office in Hong Kong, responsible for direct supplier dialogue and oversight. The majority of tier 1 and tier 2 suppliers are located in Asia, with a limited number in Europe. All product design, development, and purchasing activities are managed from Norway.

The owners of Bergans Fritid AS is Sport Holding AS.

Revenue in reporting year (NOK)

535 000 000

Number of employees

173

Is the enterprise covered by the Transparency Act?

Yes

Major changes to the enterprise since last and current reporting period

Contact person for the report (name and title)

Yngvill Ofstad, Sustainability Manager

Email for contact person for the report

yngvill.ofstad@bergans.no



Supply chain information

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

Bergans does not own or operate any production facilities and sources its products directly from 20 product manufacturing companies (tier 1 suppliers). As a general practice, agents are not used at tier 1 level. All products are designed and developed by Bergans, and the company does not purchase ready-made products.

Bergans nominates the majority of materials used in its products and maintains direct relationships with approximately 95 fabric and trim suppliers (tier 2 suppliers), even though the purchasing of these materials is carried out by tier 1 manufacturers.

The textile supply chain is complex and involves multiple actors across different regions. Maintaining direct relationships with both tier 1 and tier 2 suppliers is a key strength of Bergans' supply chain setup, supporting quality assurance, responsible sourcing, and effective due diligence. The use of certified animal fibres and bluesign® approved materials further contributes to material traceability and responsible supply chain management.

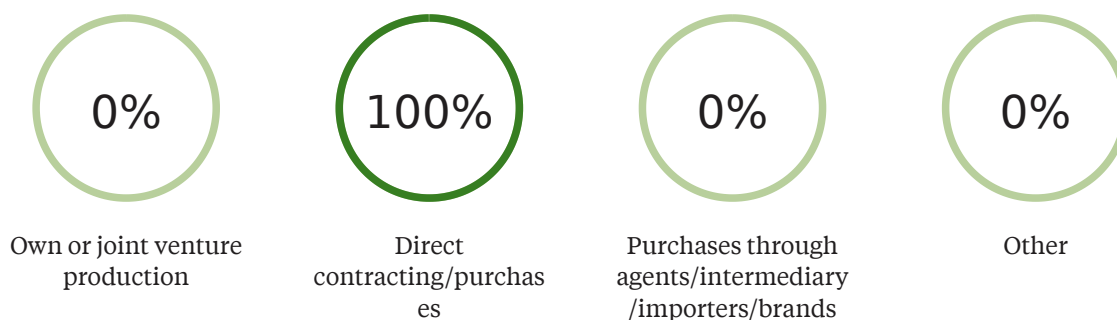
Number of suppliers with which the enterprise has had commercial relations in the reporting year

115

Comments

The number above includes both tier 1 (20 product manufacturers) and tier 2 (about 95 fabric and trim suppliers). Indirect spend is not included.

Type of purchasing/ suppliers relationships



This figure includes tier 1. All purchases from tier 1 suppliers are conducted directly with the manufacturers and not through agents.

At tier 2 level some suppliers own their own supply chain, while others are converters, sourcing production from a network of independent fabric mills. This applies for example, to suppliers such as PrimaLoft, Clo, Pertex, and Toray. Bergans maintains direct dialogue with these tier 2 converters, who place production orders with manufacturing facilities owned and operated by other companies. This structure is taken into account in Bergans' supplier mapping and due diligence processes.

List of first tier suppliers (producers) by country

China :	16
Vietnam :	7
Myanmar/Burma :	1
Norway :	1
Cambodia :	1
Bangladesh :	2
Turkey :	1
Czech Republic :	1
Indonesia :	1
Sweden :	1

Some of our suppliers use multiple production facilities for Bergans products. Therefore the total number of suppliers from this list (32) is higher than the number of manufacturers (20) stated above.

The biggest share of our purchase volume (about 90 %) is produced at our 6 main supply chain partners with facilities in Vietnam (textile and hardware), China, Bangladesh and Myanmar (textile products).

State the number of workers at first tier producers

Number of workers

45 170

Comments to number of workers

The number above is the total number of workers employed at our manufacturers factories. Not all of them are involved in the production of Bergans products. The total number is a result of our mapping in 2024, and includes all workers in our tier one suppliers, including main offices and Development & Innovation centers (in total 38 locations)

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

Polyester	China Hong Kong Italy Japan South Korea Thailand Taiwan
Polyester (Recycled)	China South Korea Turkey Taiwan Vietnam
Polyamide	China Czech Republic Italy Japan South Korea Thailand Taiwan Vietnam
Polyamide (Recycled)	China Japan South Korea Thailand Taiwan
Wool (RWS certified)	Argentina Australia New Zealand Uruguay South Africa
Recycled Wool	Italy
Cotton (organic)	India Turkey
Down (RDS certified)	China
Down (Recycled)	China
Elasthane	China Japan South Korea Thailand Taiwan
Lyocell (Tencel)	China



Cotton (BCI)

USA

The list above describes the production facilities of our fabric suppliers, where the fabric is produced (tier 2), except of natural materials like wool (RWS) and down (RDS) and cotton, where the country of origin of the raw material is stated. We are working to improve the data qualities of T2 materials according to the coming PEF standards. Most of the trims we use (buttons, zippers, threads, buckles, tapes, labels, etc.) consist of different materials (like polyester, cardboard, or metal) and most of them are produced in China, some in Vietnam and Taiwan.

Is the enterprise a supplier to the public sector?

Yes



Goals and progress

Process goals and progress for the reporting year

1

More sustainable products

- Complete DMA process and CSRD reporting to Sport Holding. Update and renew Sustainability strategy with clear goals & KPIs.
- Design high quality products made to last. Carry out resource efficient design & development processes.
- Design for repair: Secure reparability in our high-quality products, and improve communication on existing features
- Sourcing certified materials (recycled, organic) and increase share of more sustainable fabrics and trimmings.
- Prepare for the Extended Producer Responsibility (EPR) on textiles, in all countries. Give input to the process in Norway.
- Follow the development on fibre-to-fibre recycled materials.
- Safe chemical management – secure Bluesign®, be in front of regulations.
- Secure internal routines and implementing new digital tools regarding certifications, preparing for Digital Product Passport (DPP) and the Green Claims Directive.
- Animal Welfare: implement new policy and continue working with internal routines and tools on certification.
- Packaging: participate in relevant projects, prepare for new regulation, communicate Handelens Miljøfond and reduce the use of plastic bags in the stores.
- Continue the implementation of QR-codes in our care labels in preparation for Digital Product Passport. Take part in collaborative projects for LCA / PEF connected to product DNA.
- Follow all upcoming regulations from the EU and Norway (Eco-design directive)

Goal :

Status :

More Sustainable Products

- We have completed our DMA process. As a result of the omnibus, we paused the CSRD reporting. Updating our Sustainability strategy with clear goals & KPIs is still in process.
- Design for repair: We have developed a new design for cord pullers on jackets that are much more easy to repair. We will scale up this solution in more jackets going forward.
- We are sourcing certified materials (recycled, organic) and have started looking into chain-of-custody certification also for these materials.
- We have given input to the Extended Producer Responsibility (EPR) on textiles in Norway, and are following the development in other countries. We have joined TekstilPRO in Norway.
- We have delivered materials for machine learning to NTG, for fibre-to-fibre recycling.
- Safe chemical management – we have been recertified Bluesign® System partner and are following the development in the coming regulations.
- We have implemented a new digital tool regarding certifications and supplier & risk mapping and have on-boarded most of our T1 suppliers.
- Animal Welfare: yearly audit completed, also including RMS.
- Packaging: we are preparing for new regulations. We have donated 61.000 NOK to Handelens Miljøfond from our sales of plastic bags in the stores.
- We have implemented unique QR-codes in our care labels in preparation for Digital Product Passport.
- We are taking part in collaborative project on PEF with Trimco, NF&TA and other partners. We are following the development on upcoming regulations by participating in webinars (EOG, FESI, SOG,

Virke, STICA, etc.) and other industry network meetings.

2

More Sustainable and fair value chain

Goal :

- Continue to report climate emissions from scope 1, 2 & 3. Improve data collection for tier 2 suppliers.
- Create a Climate Reduction Roadmap with clear actions in every step of our value chain
- Continue the cooperation within STICA to jointly address suppliers for energy efficiency and renewable energy projects
- Reduce returns in all countries
- Implement better digital system for supplier mapping - both climate and social aspects, prepare for Digital Product Passport
- Improve external auditing practices - to combine with Bergans factory visits. Continue to look into colab with Sport Holding brands.
- Collect more specified data from Bluesign® regarding our T2 facilities.
- Implement written policy on remediation and communication
- Look into and establish better digital grievance systems for suppliers, connected directly to us as a brand
- Participate in living wage working group, or other relevant collaborations.
- Continue the close follow-up, including stakeholder dialogues, in Myanmar. Continue to take part in Eurocham events and secure factory participation in the MADE Myanmar program.
- Re-certification of Miljløfyrtårn

More Sustainable and fair value chain

Status :

- We have reported our climate emissions from scope 1, 2 & 3 and are in process of improving data collection for tier 2 suppliers in connection with our PEF project and the development of the bluesign® reports.
- We have invested in a Climate Reduction Roadmap program through our partners in Emission Twin.
- We have continued the cooperation within STICA to jointly address suppliers for energy efficiency and renewable energy projects, including among our T2 suppliers.
- Reduce returns in all countries??
- We have conducted a more thorough follow-up of our social audits.
- We have visited and conducted production site review in our most important facilities. In 2025 we also visited several of our T2 suppliers (fabric mill, dyeing house, weaving factory, lamination factory)
- Bluesign® is still working on specifying data from our T2 facilities.
- New policies is close to completed. We have mapped existing grievance systems.
- We have joined a living wage working group in Ethical Trade Norway
- We have continue the close follow-up, including stakeholder dialogues, in Myanmar. We have conducted dialogues with the Norwegian embassy and the union leader Khaing Zar Aung. We have continued to take part in Eurocham events and secured factory participation in the MADE Myanmar program.
- We have also started conducting our due diligence in Bangladesh, including getting to know the Accord and Ethical Trade Bangladesh.
- Re-certification of Miljløfyrtårn has been completed.

3

More sustainable consumption

- Expand our repair service to include other brands together with Sport Holding. Find better digital solutions for our Customer center and the customer repair journey.
 - Promote repair and second-hand through activities and campaigns.
 - Continue and develop the service deal on our products.
- Goal :**
- Continue to share our experience on circular services to create engagement
 - Continue participation in networks and public debates to promote better frameworks for circular economy, including the reduction of VAT.
 - Develop our second-hand sales and rental solutions, investigate online pilots
 - Promote redesign as a good entrance to repair in the educational system. Give input to education on repair (Udir)
 - Continue to participate in research projects regarding circular economy

More sustainable consumption

- Status :**
- We have started the work in order to expand our repair service to include other brands together with Sport Holding. We are looking int better digital solutions for the customer repair journey, but this is complex and takes time.
 - We have promoted repair and second-hand through several different activities (repair car, workshops, second-hand events) and campaigns.
 - We have not developed our service deal but will continue to look into possibilities.
 - We have presented our experience on circular services and other sustianability issues in over 20 seminars, webinars panel talks and public debates, we have participated in media coverage, written opinion pieces and submitted consultation responses to public authorities.
 - We have participated in networks to promote better frameworks for circular economy, including the reduction of VAT, both with our STICA network and with Shift - both resulting in media articles (SE / NO)
 - We have given our input regarding the nee for education on repair to Utdanningsdirektoratet, both in meetings and by inviting them to our repair room.
 - We have promoted redesign as a good entrance to repair by conducting four repair/redesign workshops and supporting a student project (elevbedrift).
 - We participate in research projects regarding circular economy and give our insights in projects when requested.

4

More sustainable outdoors

- Promote and enable outdoor activities for everyone
 - Create responsible and meaningful outdoor experiences, advocate for sustainable hiking, leaving a positive impact for the communities
- Goal :**
- Contribute to health, well-being and social inclusion by promoting and enabling outdoor activities.
 - Support and take part in our partners' work on nature, reducing climate emissions and circular economy (DNT)
 - Support our partners in projects aimed at conserving nature and promoting health and development in local communities where we operate
- Status : **More sustainable outdoors****
- We have promoted responsible and meaningful outdoor activities for everyone through our communication and campaigns.

- We have supported our partner DNTs work on nature, healthy living and circular economy. We have renewed our over 25 year old partnership.
- We have continued offering local adventures for our co-workers and participated in local outdoor events.
- We have been re-certified as a Bicycle Friendly Workplace.

5

Create engagement

Goal :

- Create engagement together with our co-workers, customers, partners and other stakeholders
- Continue to integrate sustainability in our organization, creating awareness and ownership, ensuring that sustainability is a part of all our co-worker's everyday work. Prepare for upcoming regulations.
- Enhance our sustainability communication and transparency, to enable our customers to make well informed purchase decisions and invite our customers to take part in our journey
- Take part in the public debate, to secure a good understanding of the role of businesses in the shift towards a more circular and sustainable economy

Create engagement

Status :

- We have continued to integrate sustainability in our organization, through the work of the Sustainability task Force, through the DMA process and the work with the updated sustainability strategy.
- We have been transparent about how we work with sustainability by sharing information on our website, taking part in events and the public discussion. One example is when we invited journalists from Klassekampen to explain our journey of phasing out PFAS. We have been clear about the role of businesses in the shift towards a more circular and sustainable economy on several arenas during the year, including inviting local and national politicians to discuss with us.



Process goals for coming year

1

Our Products

Our products are designed for durability and repair, made with responsible material choices and high standards within chemical management and animal welfare

- Complete new sustainability strategy with clear goals and KPIs.
- Implement new and scale up existing design for repair features
- Set targets and increase the use of preferred materials in our products
- Investigate chain-of-custody certification for more material categories
- Set targets and increase the use of bluesign® certified fabrics and trims
- Prepare and implement coming product & packaging regulations in close collaboration with our partners and networks

2

Our Climate Commitment

We produce our products with lower climate emissions and engage our value chain in climate actions

- Prepare for Science based targets validation (SBTi) by including relevant climate reporting categories (for 2025 reporting)
- Complete emission reduction roadmap (Emission twin)
- Take part in collaborative climate actions in our value chain
- Continue taking action on reducing product returns
- Initiate waste reduction actions such as "Revive" collection from left-over materials
- Work towards certifying all stores as Miljøfyrtårn
- Encourage green co-worker commuting through social incentives

3

Our People

We will conduct thorough due diligence and promote fair business practices throughout our value chain, ensuring decent working conditions, respect for human rights through active social dialogue

- Arrange team building activities such as outdoor trips/events in the local community
- Complete the supplier onboarding in our digitale supplier risk mapping tool, and verify data quality
- Review and anchor written routines on due diligence
- Follow up social audit findings strategically and through dialogues during supplier visits
- Conduct due diligence in Bangladesh, continue dialogue with Ethical Trade Bangladesh and the Accord
- Participate in the Living wage Working Group in Ethical Trade Norway
- Strengthen internal competence of wage related issues, including bonus schemes, worker organisation, etc.
- Map wage levels across the majority of our tier 1 suppliers. Conduct a gap-analysis to living wage. Assess potential measures
- Set targets and increase the number of bluesign® system partner T2 suppliers

4

Our Passion for Longevity

We will take a leading role in advancing a circular economy by strengthening and expanding our initiatives for repair, reuse, rental, redesign, re-lay and recycling, extending product life and reducing waste

- Become an approved Gore-Tex certified repair center

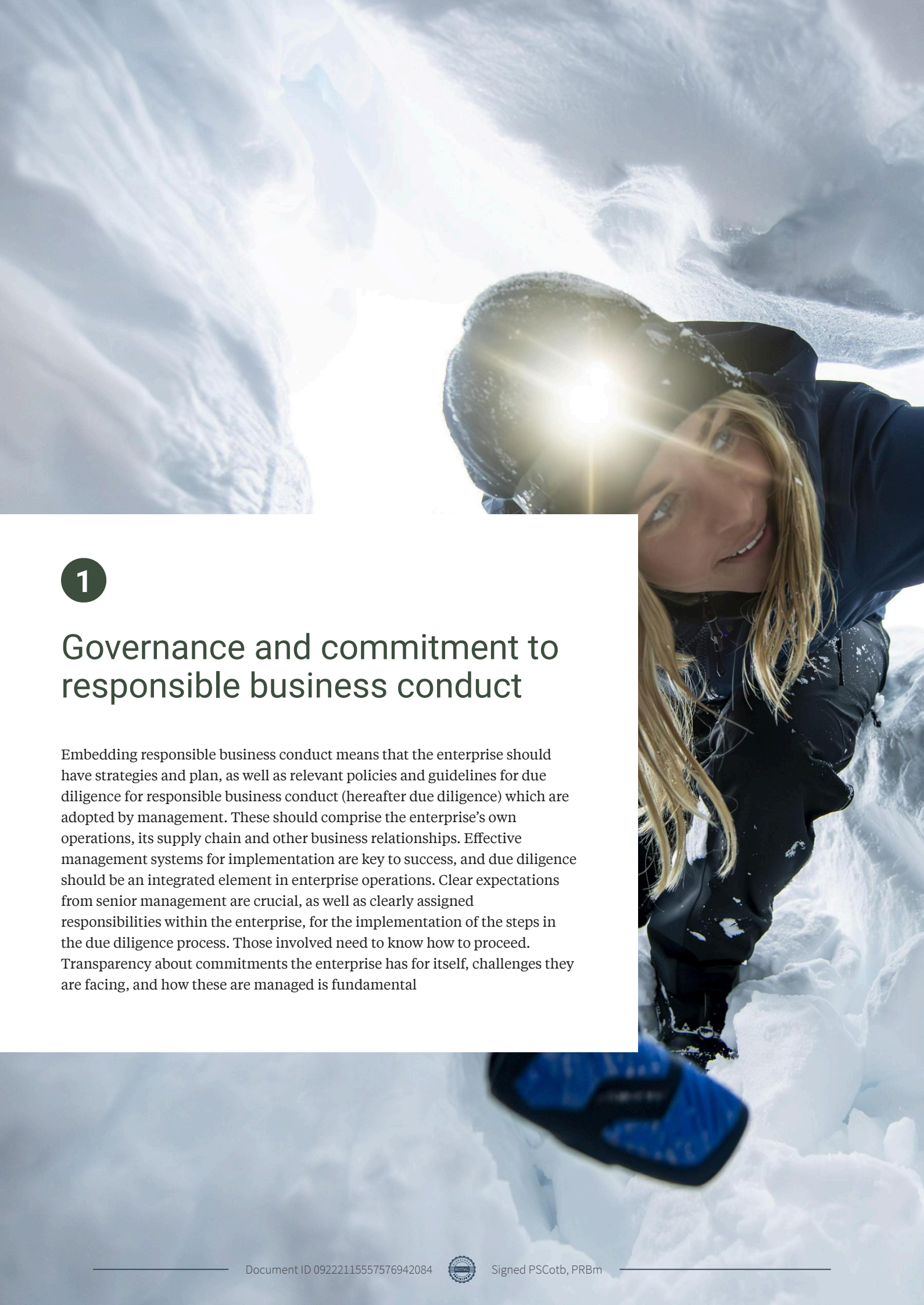
- Open our repair service for other brands, for customer paid services and as a claim center for other brands. Take learnings from pilot 2025/26. Create a profitable business case for our repair service
- Extend the range of repair kits for our products (patches, threads for wool)
- Look into improvements for the repair service in other markets
- Research possibilities for scaling up the Service Deal
- Look into more efficient solutions on take-back scheme
- Investigate business models for re-commerce and rental solutions, co-labs
- Renew DIY content in owned channels
- Continue to contribute to research projects regarding circular economy (ex. Durability Project, REDUCE, Niva)
- Contribute to machine learning and give input to fiber-to-fiber recycling (NTG)

5

Our Community Engagement

We will work proactively to engage and lead customers, partners and policymakers in our community, inspiring and supporting a shift toward a more responsible and circular outdoor industry

- Engage in enjoying outdoor activities and campaigns and taking care of nature
- Create engagement together with our partners, for example through both internal and external activities with DNT
- Conduct circular events and activities for our customers (repair car, second-hand events, repair / redesign workshops)
- Engage in discussions around better frameworks for circular economy and sustainable business, also in collaborations within our networks (Virke, European Outdoor Group (EOG), STICA, Ethical Trade Norway and Bangladesh. EuroCham, etc.)



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.bergans.com/no/info/baerekraft/verdikjede>

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

Bergans aim to have a responsible and sustainable business practice that respects people, animals, society and the environment. Our Policy on Responsible Business Practices, together with our Code of Conduct for suppliers, forms the basis for our work with our value chain.

Bergans considers a responsible business practice as a prerequisite for doing business – and at the same time a central contributor to sustainable development. This means that today's generations can meet their needs without compromising the needs of future generations. Bergans' values are: "We are Authentic, Responsible and Passionate Explorers".

Bergans works actively with the UN Sustainable Development Goals. In particular, we see SDG number 8 (decent work and economic growth), 12 (responsible consumption and production), 13 (climate action) and 17 (partnership for the goals) as essential to our work.

<https://www.bergans.com/en/info/sustainability/value-chain>

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

In 2019 we updated our former "Sourcing and Production policy" from 2015. We have further developed this document and adjusted with support from our advisors in Ethical Trade Norway. The name of the policy is "Policy for Responsible Business Practice". This was approved by the existing board in 2020 and published on our website together with our Code of Conduct. The policy was presented and discussed in the management team before anchoring it in the new board in 2022 (Sport Holding). Our Routine for Due Diligence is still under development, planning to be completed and anchored during 2026. We have practiced due diligence for many years but have been lacking some written formal procedures.

1.B Organisation and internal communication

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

Sustainability and being a responsible company is a cornerstone of our business. Our core values are “Authentic, Responsible, and Passionate Explorers.”

Our CEO, Management team, and Board hold primary responsibility for sustainability and responsibility across the company. At Bergans, the Sustainability Manager serves as an expert advisor, working closely with all departments in Bergans, and the Sustainability Manager at Sport Holding. Sustainability is not as a separate function in our view, but as an integral way of working. Our aim is to embed sustainability across relevant departments, fostering ownership and ensuring that all employees actively contribute to and feel part of our sustainability agenda.

Due diligence in our supply chain is firmly anchored at the board and management level, with ultimate ownership of our "Policy on Responsible Business Practices". This policy is embedded in our organizational culture: maintaining responsible, long-term relationships with suppliers, many of whom we have collaborated with for over a decade, has always been a key part of how we operate at Bergans. In practice, due diligence responsibilities are distributed across our Supply Chain team, Product team, Hong Kong office, Marketing team including the Sustainability manager, each with defined roles.

Our Supply Chain team maintains ongoing dialogue with suppliers regarding planning, order placement, capacity, and lead times, ensuring responsible procurement practices. The Product team also engages closely with suppliers on design, materials, and product development, frequently visiting suppliers to strengthen their understanding of our products. Our Hong Kong office conducts regular supplier visits, performing on-site inspections focused on quality and sustainability, including visual observations and corrective action plans. Suppliers are always asked to provide their latest external audit reports.

The Sustainability Manager collaborates with the Product team and Hong Kong Office to monitor minimum requirements, the Code of Conduct, factory profiles, corrective action plans, audit reports, certifications, and more. We initiate improvement projects in areas such as energy efficiency, renewable energy, and social dialogue. Additionally, the Sustainability Manager leads stakeholder dialogues, always in coordination with the departments mentioned above. In cases of Code of Conduct breaches, the Sustainability Manager, Supply Chain team, Product team, and Hong Kong office work together to plan and implement appropriate corrective measures.

This year we have been working with our PLM supplier (Centric) and our care label supplier (Trimco) to implement a better digital tool for risk mapping our suppliers regarding social audits, for a better overview of supplier sustainability data and for a certificate management. We have onboarded most of our T1 suppliers, and will continue implementing the use of this tool going forward.

This year we have also started updating our sustainability strategy according to our DMA work. We will continue this work going forward, setting clear goals and KPIs for our material areas. This will be a cross-functional work, creating ownership to the different parts and goals in the strategy. The company strategy is also being updated during 2026, and will include clear sustainability measures.

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 Sustainability Manager regularly have meetings with all departments and are involved in all projects concerning sustainability development. In 2024 we established an internal Task Force team, meeting bi-weekly to coordinate and plan different sustainability tasks. We strive to have a cross-functional way of working in all our sustainability efforts. For example, working with improvements in our supply chain and due diligence always involves both the Supply Chain department, the Product department, the Sustainability Manager and occasionally the Management team. . Many co-workers from all departments have been part of the DMA process, giving their input. This will also be the case when developing our new sustainability strategy during 2026. Including more sustainability aspects in more co-worker's written job descriptions is on our agenda moving forward.

Internal communication and collaboration are key in order to engage and involve all co-workers in our sustainability agenda. All new co-workers receive sustainability training, including both environmental and social issues, run by the Sustainability Manager. We regularly inform everyone about new sustainability topics and actions through our internal social media platform and during common co-worker meetings.

As a company developing products to be used outdoors, our co-workers spend a great deal of time outside in the nature. All co-workers are a member of the Norwegian Tourist Association (DNT) and all new co-workers must complete a two-day Tour guide course when they join Bergans. We arrange work meetings and co-worker trips in the mountains and in the woods and celebrate both summer and winter parties outside. People who spend time in nature, tend to care more about nature. This is core to Bergans.

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

To ensure sufficient knowledge and competence on due diligence work in our supply chain, our Sustainability Manager has a good and close dialogue with Ethical Trade Norway. She participates in meetings, trainings and working groups, and has also contributed by giving presentations in EHNs courses. Bergans also receives relevant and updated information on the development in the EU from the Scandinavian Outdoor Group (SOG), the European Outdoor Group (EOG), Virke and NF&TA. These learnings are brought forward to relevant co-workers in our organisation. We also stay updated by following relevant newsletters and online channels. Co-workers in the Supply Chain team also participate in courses on responsible sourcing through Ethical Trade Norway.

Bergans participates in several collaborative efforts in both the textile and outdoor industry, such as Bluesign®, the Higg Index, The Scandinavian Initiative on Climate Action (STICA), SOG, EOG, the Textile network in Virke, NF&TA, and of course our network in Ethical Trade Norway. Due diligence and other supply chain issues are now emerging as important collaborative subjects in these fora, in addition to circular economy, climate & environmental topics. In 2021-2025 we have carried out extensive stakeholder dialogues in relation to the critical situation in Myanmar. This work, demanding as it is, has given us a lot of experience working with suppliers in conflict areas. When moving into new production markets, such as Bangladesh, we are connecting with both our supplier and other stakeholders, such as Ethical Trade Bangladesh, to learn more about the country and possible risks.

In addition, we rely on several well experienced co-workers working in our own Product and Supply Chain departments, and at our Hong Kong Office. They have been working close together with our suppliers for many years, they visit them often and know them well. They also have experience in how to evaluate potential new suppliers when it comes to diverse sustainability issues. New suppliers are always evaluated by our Sustainability Manager. Our PLM-system is a good tool to have a good overview of efforts made at our suppliers, and from 2025 we have implemented a new Certificate manager, an improved tool for digitizing our supplier sustainability data, providing us with a better overview and risk mapping, including making reporting and communication easier going forward.

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 has always been a central part of Bergans business strategies. Our long-time values are "Authentic, Responsible and Passionate Explorers". At the moment we are renewing both our sustainability strategy and company strategy. Although the company strategy is not finalized at this point in time, it is clear that responsibility and sustainability will be an integral part of all four strategic pillars that will guide our priorities going forward.

Our sustainability work is rooted in our existing sustainability strategy, "Expedition 2030". In updating the strategy we are working with five focus areas: "Our Products", "Our Climate commitment", "Our People" "Our Passion for Longevity" and "Our Community Engagement". All relevant co-workers and departments will as usual take part in the development of the strategy, creating ownership to the different parts and goals in the strategy. From our strategy, we develop a detailed action plan for every focus area. This is a working document that can change during the year. We are using our DMA to formulate new actions and KPIs.

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

Sustainability is, and will continue to be, a core element of our business strategy and a regular focus in management team meetings. The objectives outlined in our business strategy will serve as guiding principles for all operations and daily activities within the company. We closely following developments in EU laws and regulations, including the incorporation into Norwegian Law. As a mature organization ,we are maintaining speed in most areas of our sustainability work.

The sustainability strategy, supplier documents such as the Code of Conduct, and company policies are reviewed on a regular basis. Relevant sustainability topics are regularly addressed in Management team meetings, and the Marketing Director, as the lead for the company's sustainability initiatives, engages in regular discussions on related matters.

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?

We have worked with our suppliers for many years and have found that long-term relationships based on mutual respect benefit everyone: our business, our suppliers, and our shared sustainability goals. Such relationships also provide a strong foundation for driving improvements in both social and environmental areas.

We maintain Minimum Requirements for all suppliers, including a set of general requirements and additional specific requirements for high-risk areas. All suppliers, both tier 1 and tier 2, have read and signed our Code of Conduct (CoC), which includes requirements on bribery and corruption. Suppliers also share their most recent external social audit reports with us, including improvement action plans and status updates.

All suppliers are required to read, understand, sign, and comply with our Restricted Substance List (RSL) and Chemical Compliance document annually. As a bluesign® System Partner, we receive updated RSLs from bluesign® each year. All major tier 1 suppliers receive regular visits from Bergans staff, including Product and Supply Chain teams, as well as Quality and Compliance officers based in Hong Kong, who conduct sustainability reviews during these visits. We also engage SGS for product inspections and maintain regular meetings with suppliers via Teams. Many of our tier 2 suppliers are bluesign® certified, which ensures they are audited regularly by bluesign®.

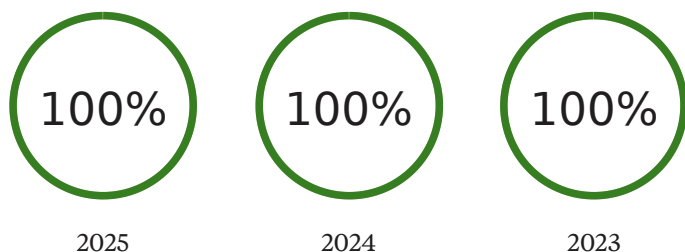
We have not been able to travel to our suppliers in Myanmar since before COVID-19 and the subsequent military coup. To maintain due diligence in this country, we employ alternative measures such as collaborating with EuroCham, the MADE program, and SMART factory inspections. We have also met with the Norwegian Ministry of Foreign Affairs and the Embassy in Yangon to discuss travel restrictions and the challenges they pose for meeting due diligence requirements under the Transparency Act. While the Ministry acknowledges our concerns, we do not expect to be able to visit our Myanmar suppliers in the near future. The Norwegian Embassy has visited our supplier in Yangon in 2025.

As part of Sport Holding, we maintain closer collaboration with the retail chains owned by the group. This dialogue includes working together on key sustainability initiatives, such as supply chain due diligence.

*<https://www.bergans.com/no/info/baerekraft/verdikjede>

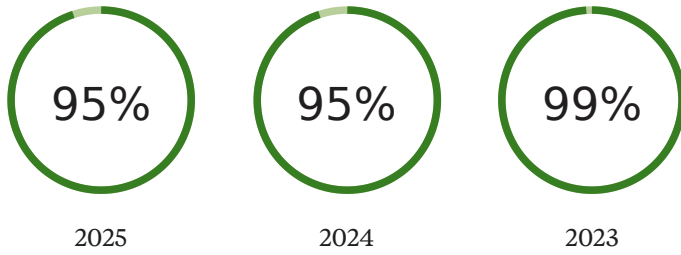
Indicator

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



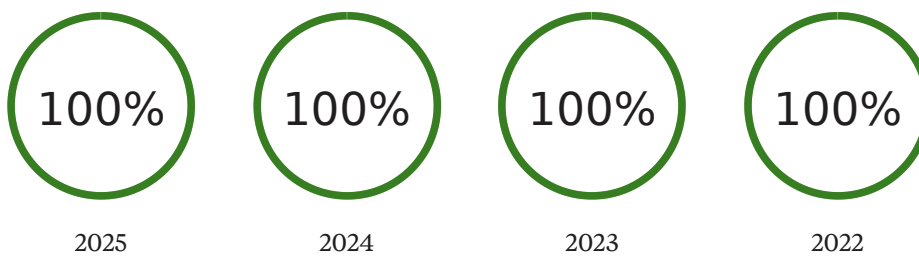
All new suppliers must read, understand, and sign our Code of Conduct before entering any business relations with Bergans. For 2026 our suppliers will upload the signed CoC's in our Certificate manager platform.

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



We always aim for long term relationships with our suppliers. We have worked to reduce our supplier base, as a part of our strategy to fill up production capacity at our main suppliers and to be able to have a closer relationship with fewer suppliers. Our six main suppliers produce about 90 % of our purchasing volume.

Percentage of payments in time to our suppliers



We always pay our suppliers in time, and according to agreements.

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?

Our experiences during 2025

This year we have continued to develop and promote our circular services, mapped our climate emissions, reached our goal on phasing out PFAS from our product development and production and we have embarked on the digital supplier monitoring journey, preparing for the DPP. We have become even more experienced in our systems for supplier information (PLM), as we are a part of a PEF project. We have spent a great deal of time on stakeholder dialogues and working on our heightened due diligence in Myanmar, and have also started risk mapping in our new market Bangladesh. Finally, we have continued to give input on sustainability challenges to politicians, government, NGOs, researchers, and different institutions.

Circular initiatives

During 2025 we have continued taking lead in the circular economy. Our repair car has visited 10 different destinations, offering repair where people are. Our participation in Fæbrikstad, Camp Villmark and Asker ombruksfestival was especially successful, reaching a large audience. We have also conducted three repair/redesign workshops with great positive feedback. Politicians, government officials and researchers have visited us to learn more about the practicalities of repair. This year we have worked towards opening our repair service for more brands, realizing that this is a quite complex process with many aspects to consider. We also have presented our work in webinars, seminars, panels for students, other businesses, organisations, politicians and the general public, and we have responded to several student enquiries. We have written opinion pieces and contributed to others, and submitted consultation responses to public authorities. Our experience is that circular economy is rising both in the public discussion, in coming regulations and as a business opportunity.

Preparing for SBTi

We reported our Scope 3 emissions to STICA for the fifth time, which included gathering an extensive amount of environmental and energy data from our value chain. This is as always challenging, especially securing high quality and comparable data from all suppliers. Since the textile supply chain is complicated and consists of many suppliers, we use average data for textile materials and their impact on emissions, based on real consumption data. For the 2025 reporting we have decided to start preparing for Science Based targets. This means that we will include even more climate emission categories, creating great learnings for the coming years. We have been looking into offering energy and water assessment projects for our tier 2 suppliers in Korea, together with one of the STICA working groups. Several of our suppliers are already investing in renewable energy such as solar panels on facilities, and purchasing renewable energy certificates.

Stakeholder dialogues

The political situation in Myanmar after the military coup in February 2021 is still challenging. This means that our due diligence work here has the highest priority. Throughout the year we have had a close dialogue with our one remaining supplier. As a member of EuroCham Myanmar, we have a great network of European companies operating in the country and valuable information through regular meetings with relevant topics, including monthly meetings in the Garment group. We also receive daily updates about the situation on e-mail. We take part in the EU funded MADE Myanmar program that includes the SMART factory program for social and environmental compliance, facility inspections and workers and management participating in several training sessions during the year.

One major challenge for textile workers in Myanmar, is that wage levels are not keeping up with inflation. Therefore we have participated in a wage mapping project with other brands operating in Myanmar. We have also continued our dialogues with the Norwegian Embassy in Yangon, and they have also visited the facility of our supplier. This summer at Arendalsuka we met with the union leader and activist Khaing Zar Aung and had an

insightful talk with her. For 2026 we will continue our stakeholder dialogues and heightened due diligence work together with our supplier in Myanmar, EuroCham, other companies and ETN. And, as we are starting production in Bangladesh, a new production market for us (although together with our existing supplier that we know well) we have started working on our stakeholder dialogues also in this country.

Working group on living wage

We are for the second time participating in an EHN working group on living wage - receiving insights and learning working methods from organisations and other brands - and sharing our approach. Our initial learning from this is that this is a topic of great complexity, and that we need to go even deeper in order to get a greater understanding of the field in order to be able to take actions for improvements.

Collaboration si key

We believe that more collaboration is needed when it comes to the challenges we face, referring both to the planet and to our industry. The challenges are way too big for one company to solve alone, and we all need to realize that sustainability is not to be treated as a competitive advantage (although we do believe that companies that do not take this issue seriously will forfeit). Competitors within the industry needs to cooperate with each other – through diverse initiatives and projects such as Ethical Trade Norway, STICA, European Outdoor Group, Virke and others. We also need to collaborate even more with our suppliers, our customers, NGOs, the authorities, and research institutions.



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
Workers rights at our suppliers in Asia (OHS, overtime, wage level)	Freedom of association and collective bargaining Occupational Health and safety Wages Working hours	Bangladesh China Myanmar/Burma Vietnam
Climate emissions and environmental issues in our value chain	Environment Animal welfare Emission Energy Water	Global
Chemical management	Occupational Health and safety Environment Emission Water	Global
Political crisis and unrest	Freedom of association and collective bargaining Harsh and inhumane treatment Wages	Myanmar/Burma

We are prioritizing workers' rights for our Tier 1 suppliers (labor intensive), while environmental impact and chemical handling is our focus for Tier 2 suppliers (fabric production, less labor intensive). Risks regarding workers' rights differ somewhat between the different production countries (Tier 1). As a result of our risk mapping and through review of our supplier social audits we see the need to prioritize overtime work. Our DMA work revealed that chemical management and animal welfare pose high risks for us. Due to the politically unstable situation after the military coup in Myanmar early 2021, we have added political crisis as a salient issue for Myanmar. In 2022 to 2025 we have added wages for Myanmar, due to high inflation rates and political instability. As our supplier in Bangladesh is situated in an EPZ area, we need to learn more about worker rights in this kind of area, such as FoA.

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.

Through our membership in Ethical Trade Norway since 2009, we are committed to carry out due diligence assessments in our value chain, to secure responsible business practices with respect for people, animals, society, and the environment, and to prevent and reduce negative impacts. In 2024-2025 we carried out our double material analysis (DMA) and in 2025 we started renewing both our company and sustainability strategy. This will form the basis of our sustainability actions plans in the years to come.

MAPPING AND IDENTIFYING

Close and long-lasting supplier relationships

It is important to note, that our strongest advantage regarding our supply chain management, is the long-term and resilient relationships we have with our suppliers. We have had a long cooperation with most of our suppliers, meaning we know each other well, we visit often, and our dialogues are based on mutual respect and understanding. This is important when developing technical garments and outdoor equipment such as backpacks and sleeping bags - this takes time and great effort, and we are dependent on collaboration and good competence at our suppliers. In addition, we also have direct dialogues with our tier 2 suppliers, as we nominate all fabrics and trimmings in the products we design and develop, we very seldom order ready-made products. This gives us a good control of our supply chain.

Mapping risks, factory visits and heightened due diligence

When assessing risks, we firstly take into consideration known facts about the country and region of operations. These facts we collect from Ethical Trade Norway, industry forums (such as the European Outdoor Group) and other relevant information sites, e.g., Fair Wear Foundation (FWF), Transparency International, International Trade Union Confederation (ITUC), US State Department country reports and others. Our new digital supplier mapping system also offers a risk mapping overview based on different international reports.

All suppliers receive our Code of Conduct, and must read, understand, and sign this before we enter into any purchase agreement. To get a thorough understanding, we combine information from our own on-site visits and our dialogues with suppliers, quality inspections and external social audit reports, third-party certifications and other external sources of information about the supplier and the context. We always have continuous communication with our suppliers, and we aim to reach agreements based on mutual understanding, respect, and flexibility. Our Hong Kong-office visit our suppliers at least once a year, and in addition to quality controls they also carry out visual observation controls and following up irregularities with corrective action plans.

We always visit new suppliers before starting business. Our co-workers both in Norway and in Hong Kong have years of experience in analyzing suppliers first hand, knowing quite instantly if this is a supplier worth moving forward with. This kind of competence can never be underestimated. We also perform an extra evaluation on our supply chain partner every time new product lines are being developed.

We have heightened our due diligence work in Myanmar, as this is a high-risk area. We are receiving up-to-date information about the situation every day and participate in meetings on relevant topics through EuroCham. In addition to having a close dialogue with our suppliers, we have conducted a great deal of stakeholder dialogue, with other European companies, with organisations, unions, the EU Ambassador, the Norwegian Foreign ministry, The Norwegian Embassy in Yangon, and with representatives and the Director of Myanmar Center for Responsible Business. We have also met with the trade union leader and activist Khaing Zar Aung. We read

updates through international news articles and read reports and publications from various organisations. Our stakeholders in Myanmar gives us contradicting advise about staying or leaving the country, with well-founded arguments on both sides. This makes our work even more demanding. Moving production to Bangladesh, a country also high on risk parameter, this entails new stakeholder dialogues and partnerships.

Chemical management and compliance is an important part of our risk assessment. Our routines around RSL and our Bluesign system partnership is key. This year we have been re-certified by Bluesign, this is a full day physical audit every third year. Bluesign also provides us with chemical, energy and water usage data from our certified T2 suppliers.

c) INFORMATION

Supplier data & DPP

Our PLM system Centric contains all information about our supply chain. This tool help us evaluate our suppliers based on quality standard and business practices, including information from our screening of environmental and social conditions and the results of our own inspections on site. Centric helps us to map our supplier base and to have a good overview on all information, documents, permits, certifications, etc. As Centric is a PLM tool more than a due diligence tool, we have now supplemented with a digital supplier platform better suited for supply chain reporting, to collect more data, documentation, and certifications from all our partners in the supply chain in a more efficient way. This will also support us preparing for our digital product passports (DPP).

ACTIVITIES NOT COVERED BY THIS REPORT

Indirect purchases

Our supplier mapping, through Centric or other tools, in this report does not cover our indirect purchases such as office supply, company cars, canteen food etc. We do have clear preferences when carrying out our purchases, for example choosing electrical cars and certified coffee and avoiding disposable products, but we do not have a fixed set-up of requirements yet. Our main office in Asker is Miljøfyrtårn-certified, meaning that we are required to report on, and improve, our office-related purchasing practices and environmental impact. The report does not cover any form of due diligence work on transport of goods (shipping, trucks, etc). We have not reached this area regarding social issues as of now, but we do collect climate data from all our transport companies (inbound and outbound) for our climate mapping, and will report our climate emissions from our indirect purchases for 2025 in connection with preparing for SBTi.

AREAS LACKING INFORMATION

Mapping of natural materials

Through our RWS and RDS chain-of-custody certification we are able to map our sourcing of these natural materials down to country and region of origin, as this is listed on the Transaction Certificates following all orders. The RWS also focuses on social rights at the farms. We are also mapping other natural materials such as cotton, making sure that it does not come from high-risk areas. These value chains are long and complex, it is a global market and there is always a risk that this information can change over time. Therefore we rely on certifications, and we are looking into increasing our use of chain-of-custody certified materials such as GRS and GOTS in order to improve traceability on these materials. From participating in a PEF project, we see how we can improve our material and trims data moving forward.

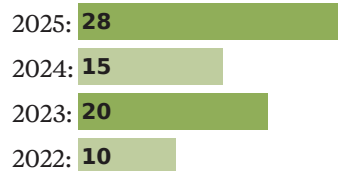
COOPERATION IS KEY

Cooperation in our industry is key. As a small company in a global industry, we do not always have the leverage we would like when addressing issues with our suppliers. But together with others, our voice is stronger. We aim to increase the dialogue with our partners and with our competitors in the textile and outdoor industry, to create

improvements in our supply chain. We are already sharing and comparing our supplier lists in several projects with other brands, mostly on climate issues, but also some on social topics.

Indicator

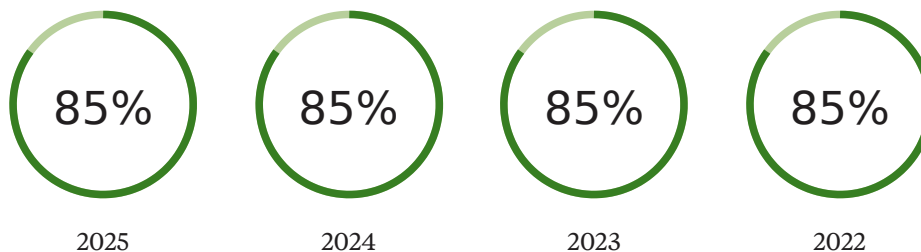
Number of suppliers / factories visited



Our own co-workers, either from our office in Asker or from our Hong Kong office, carry out regular visits to our suppliers. Such visits include quality control, product development and visual observation on safety, social and environmental issues. In 2025, 9 of our co-workers made 28 visits to our suppliers. Some facilities have received several visits due to ongoing product development and quality control, but this year we also made visits to 9 of our T2 suppliers (dyeing mill, trim supplier, lamination factory, fabric mill, spinning and weaving factory). We have not been able to travel to our suppliers in Myanmar, as the travel recommendation from the Norwegian Government prohibits travel to the country. Some of our suppliers, both vendors and fabric suppliers, have also visited us in our office in Asker. We also always meet up with our suppliers at ISPO and other fairs.

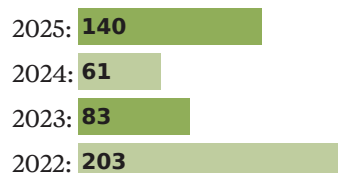
Visiting and meeting our suppliers is a big part of our due diligence work. We started using SGS inspections for quality control during covid, and we have continued to do so since, although to a lesser extent.

Percentage of tier 1 suppliers with unions or other forms for worker representation



We started mapping this question in 2018, when updating our SAQ. In 2022 we carried out a new survey on wages, where worker organisation also was covered. All of our major suppliers in tier 1 suppliers report that they have a form of working committee present at their factories. Some smaller factories says they have not. We will ensure the quality and accuracy of this information when we complete and analyze the data in our new digital platform during 2026.

SGS inspections (external quality inspections at production facilities)



SGS inspections are third-party inspections of our suppliers, mainly focusing on the quality in production. There are several visits to the same facilities. The 140 inspections are divided between 15 suppliers, 31 of them was carried out on our relatively new production facility in Bangladesh. We also used SGS inspections at our suppliers

in Myanmar, China, Vietnam, Turkey and Indonesia. The high usage of external SGS audits in 2022, was due to global travel restrictions for our own co-workers. We started using SGS in 2021.

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.

The supply chain of textile companies are large and complex, and the area of sustainability is growing rapidly. The nature of the sustainability work is often long-term, and new issues are revealed as the work progresses. We are not able to cover everything at once and we need to prioritize. Our DMA, our new company strategy and our new sustainability strategy will impact our prioritizations.

We know from our due diligence work that **water usage** is a salient issue in our industry. We have chosen to mainly source organic cotton. From Bluesign we receive water consumption data from Bluesign certified T2 suppliers, and we see that we have some improvements in fresh water use at these suppliers. Two of our suppliers (T1) have carried out water usage mapping and are implementing actions. Still, we do not have a very good overall monitoring of water usage in our supply chain, and we need to consider setting targets and actions in this area going forward.

We are mapping our climate emissions and implementing actions on reductions. But we did not manage to complete a **Climate Transition Plan** and set science based targets in 2024, due to changes in the sustainability team. We are now preparing for SBTi in our reporting for 2025, and plan to validate our targets by 2027.

In order to really improve workers' rights and **social dialogue at facilities**, we recognize that it is not always sufficient with factory visits, external social audits and CAPs. Capacity building through for example training programs on basic rights and responsibilities for both workers and management can move things forward much faster. We have succeeded with some facilities with the Quizrr training program previously but have had to pause this due to other programs and budget restraints. We hope to be able to re-launch this or a similar project at a later stage.

Many of our supplier's facilities are located in **China**. We are well aware of the **risks of forced labor and the restraints on freedom of association** in the country. We do visit these facilities often and receive social audits conducted in the facilities from external partners. Our suppliers also have customers from other European and American brands well known for thorough due diligencene procedures. Due to our internal resources focusing on higher risk areas (Myanmar) and new markets (Bangladesh), we have focused less on issues in China during the last years.

Shedding of microfibers has been a more important topic the last 10 years, and a growing concern both from consumers, organisations, media, businesses, governments and the EU. We have previously been a part of The Microfiber Consortium (TMC) and contributed to their work and research. Even if we are no longer part of the consortium. we follow the development closely. We believe more research must be done before we will be able to scientifically measure the shedding from our products, and report on this.

A smiling man wearing a dark, hooded rain jacket and sunglasses stands in the rain. The background is a blurred green forest. The man's reflection is visible in the water in the foreground.

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

	Workers rights at our suppliers in Asia (OHS, overtime, wage level)
Goal :	Implement a digital system for better supplier monitoring (OHS, overtime wage level, certifications, social audits).
Status :	We have a close cooperation and dialogue with our suppliers with regards to worker rights, worker benefits and worker representation. Our suppliers are overall positive to sharing climate data, certifications and social audits with us. Our PLM system is excellent when it comes to supplier and product data, but we have been missing a digital system for risk mapping and supplier data monitoring when it comes to social supplier information. During 2025 we have implemented Trimco Certificate Manager and started onboarding our suppliers.
Goals in reporting year :	Implement a digital system for better supplier monitoring. Pilot with 4 suppliers and start onboarding main suppliers to the system. Combine information from audits, own inspections and visits and data from our PLM system.

Describe already implemented or planned measures :

Our Hong Kong team carries out inspections at our supplier's facilities. When breaches of our requirements occur, these are always reported to our supplier together with an Improvement Action Plan (IAP). This, together with third-party social audits and follow-ups, supports our suppliers to implement corrections. In order to succeed in a more holistic supplier monitoring, we have strengthened our work by implementing the digital Trimco Certificate Manager.

We started onboarding four suppliers, including one T2 supplier, with training sessions where Bergans co-workers also participated. This pilot was important, allowing the suppliers to ask questions, giving input to the system and features, in turn giving learnings for both us and Trimco. We have later onboarded more suppliers, and our T1 suppliers are listing their T2 and T3 suppliers that are not already nominated by Bergans, giving us an even better traceability and overview of our value chain. We have started reviewing all the data and documents uploaded. Already now we have a much better and more detailed overview of our supply chain, including both positive issues and risk areas.

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

We succeeded in implementing the system and onboard 4 pilot suppliers. To this date 42 facilities are declared, including facilities in both tier 1, tier 2 and tier 3. Our suppliers have uploaded 91 documents, including social audits, environmental data, different certifications and Bergans own required documents

like CoC and Chemical compliance. We have started mapping the supplier data and will be able to set more clear improvement targets on the background of this overview.

Some of these goals are:

- Complete the supplier onboarding in our digitale risk mapping tool, and verify data quality.
- Follow up social audit findings more strategically and through dialogues during supplier visits.
- Map worker organisation and grievance mechanisms across the majority of our tier 1 suppliers.
- Map wage levels across the majority of our tier 1 suppliers. Conduct a gap-analysis to living wage.
- Assess potential measures.

	Climate emissions and environmental issues in our value chain
Goal :	<ul style="list-style-type: none"> - More sustainable materials and production methods - Measurable environmental and climate improvements in the supply chain - Lead in the transformation to a more circular economy
Status :	<ul style="list-style-type: none"> - We are working to increase our share of more recycled materials and trims. - We have continued mapping climate emissions for all scopes, started to work actively with collaborative actions together with our suppliers. We have been working with Bluesign® to map out what supplier data in tier 2 they can collect for us. Suppliers are also implementing solar and other initiatives by themselves. - We have continued our engagement for repair, carried out second-hand events, and have successfully advocated for better conditions for circular services
Goals in reporting year :	Mapping and reporting on our climate emission for Scope 1 (offices and transport), Scope 2 (energy use) and Scope 3 (emissions from our supply chain) using our digital system Emission Twin. Continue the work on materials & trims, and enhance and develop our circular services.

Describe already implemented or planned measures :

We have continued our work on increasing our share of **recycled materials**. We often change from virgin materials to recycled when updating our product versions. We also choose more recycled trimmings when available, and we have really succeeded to enhance the use of recycled trims this year. We experience that sourcing recycled materials sometimes can be a challenge, due to either quality or delivery issues. We are planning to launch a collection using **left-over materials** at our suppliers, as a "Revive" collection".

Through our participation in the Scandinavian Textile Initiative on Climate Action (STICA) we are mapping our **climate emissions**, as a big part of our negative impact is the emissions our production of fabrics and products contributes to. We need to map this to know where to prioritize our reduction actions, and we have committed to report these emissions annually as well as to initiate actions to reduce our total emissions at least 50 % until 2030. In 2025 we again reported our emissions for Scope 1, 2 & 3 for 2024 to STICA, who in turn publishes a common and open report with the calculated emissions of all brand members. In 2024 we experienced an increase of our emissions compared to 2023, but we had lower sales figures this year. We have reduced our scope 1 & 2 emissions by 55 % since we started reporting in 2018. We have on the other hand increased our scope 3 emissions by 18 % since 2020. Our data is becoming more accurate every year, and from 2025 we will include more emission categories. The numbers for 2025 are not ready yet.

We have continued the dialogue on reducing emissions together with other members of STICA as well as a selection of our suppliers. Some of our suppliers have carried out **water and energy efficiency mapping** and started implementing actions. We will follow up on these actions during our supplier visits in 2026, and map the ground for more suppliers participating. Some of our suppliers have invested in **solar panels**, and more and more suppliers are buying renewable energy (IRECs), have invested in LED lighting and other energy saving actions.

We are also following a **decarbonization project** in the European Outdoor Group (EOG) and have shared our supplier list both in tier 1 and 2, to see if we share suppliers with other brands in order to create grounds



for common actions. We have also shared a tool on electrifying heating sources with our T2 suppliers, developed by OAS and American Outdoor Brands. We are buying **Guarantees of Origin for Renewable energy** for all our own units and are looking into an even better collaboration with our renewable energy partner in Norway Becour. We have also been part of a STICA project group, with the aim of enabling our suppliers to purchase renewable energy certificates.

Our **circular services** on repair, rental, return scheme, second-hand sales and redesign have a special place in our sustainability strategy. In 2025 we have continued to promote our Service Deal on our Rabot products in collaboration with Sport1, Intersport and Anton Sport. We have visited many places with our repair car during the year (including with repair / redesign workshops some places) - promoting our service and creating awareness about sustainable consumption. We have campaigned for our return scheme and second-hand sales, including arranging two large second-hand events during the year. We are now working to open our repair service for more brands.

We are participating in **several networks** working with collaboration on circular economy, among them STICA and NF&TA. We are closely following the regulations coming in this area as well, sharing our practical insights with decision makers through Virke, for example on the coming Extended Producer Responsibility (ERP) on textiles.

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

Goals for the coming year:

- Continue to source more recycled materials and trims
- Collect real data from T2 using our Bluesign® partnership
- Continue mapping emissions, continue to utilize the digital data collecting platform, Emission twin.

Implement data from previous reporting years to get a better overview.

- Create a road map for our climate emissions, with clear milestones (STICA and EOG requirement)
- Prepare for Science Based Targets by reporting more emission categories in the 2025 reporting.
- Train more Bergans co-workers in the Emission Twin tool
- Continue inviting suppliers in water and energy mapping projects
- Open our repair service for other brands - create a positive business case
- Launch our "Revive" collection from left-over materials
- Develop our Service Deal on repairs
- Continue advocating for better conditions for services that contributes to more sustainable consumption

	Chemical management
Goal :	Safe chemicals in production and products. Secure RSL compliance and increase bluesign® approved materials for our products.
Status :	<p>This is an ever-ongoing priority. Our RSL is updated every year, we send the updated list from bluesign® to all our suppliers every August. We are conducting third-party chemical testing (blind tests) once a year to secure RSL compliance.</p> <p>We have done an extensive amount of work on phasing out PFAS, both on our own and in collaboration with our industry. This work was finalized in 2024, so from 2025 we are no longer developing or producing products with fluor carbons. We still have to work on detection of "hidden use" of PFAS in different parts of our products (beyond fabrics and DWR). Here we are collaborating with other brands in Scandinavia and our suppliers. We are now looking into how to use our bluesign® partnership even better, as they are on-site at many of our T2 suppliers.</p>
Goals in reporting year :	<p>Secure RSL compliance and increase bluesign® approved materials for our products.</p> <p>Map volume and increase share of bluesign® approved fabrics and trims, increase the number of bluesign® certified T2 suppliers.</p>

Describe already implemented or planned measures :

The bluesign® system partnership provides us with a yearly updated Restricted Substances List (RSL) which we share with our suppliers, who in turn reads and sign this through our Chemical Compliance procedure. In 2025 we have again updated our Restricted Substances List (RSL) in accordance with bluesign®. bluesign® also secure strict regulation in the handling processes of chemicals in certified T2 facilities. 54 of our fabric and trim suppliers are bluesign® certified today. This represents 65 % of our fabric suppliers and 19 % among trim suppliers (keeping in mind that bluesign® certification is not relevant for all types of suppliers).

Our product development team are prioritizing sourcing bluesign® approved materials and trims, where possible. In our Product Lifecycle Management system (PLM) and in the bluesign® guide we monitor the progress of both material use and number of certified T2 suppliers. Status on materials today is that 46 % of our fabrics (number of material qualities) and 45 % of our trims (number of trims) are certified (again, keeping in mind that bluesign® certification is not relevant for all types of materials and trims).

This year we have been re-certified by bluesign®, giving us a good overview of our work and possibilities going forward. We are now establishing clear and relevant improvement goals on the basis of our re-certification.

Through joint research projects the last years, and through our own internal CO-project, we have succeeded to test and gain insights to alternatives to PFAS in our impregnation. These projects have now ended, and the learnings are implemented in normal working routines. We no longer develop or produce products containing PFAS. We have also communicated this work on our web page and have participated in media interviews (such as in Klassekampen) and we have had communication flyers in our stores and in



eCommerce orders.

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

Goals for the coming years:

- Continue the work on increasing Bluesign® approved materials and trimmings, and bluesign® certified T2 suppliers. Set SMART goals.
- Monitor the role of bluesign® in the EU Green Deal, and follow new regulations withing chemicals in general (REACH)
- Test Trimco Certificate Manager in our follow-up on RSL / Chemical compliance and Bluesign® certifications.
- Communicate care instructions and re-impregnation solutions to customers
- Collaborative work on detection of "hidden use" of PFAS in different parts of our products (beyond fabrics and DWR)

	Political crisis and unrest
Goal :	Secure safety of workers at our supplier's factories in Myanmar
Status :	The political situation in Myanmar after the military coup continue to have impacts on people in our supply chain. We have heightened our due diligence, keeping a close dialogue with our suppliers and engaging in stakeholder dialogues.
Goals in reporting year :	The military coup in February 2021 and the following conflicts and political unrest in Myanmar has forced all western companies with suppliers in the country to heighten their due diligence work. Our goal for 2025 was to keep a close dialogue with our supplier, keep and enhance our stakeholder dialogues, participating in EuroCham and MADE Myanmar and make sure that our supplier also takes an active part in MADE (trainings, forums, joint efforts) and have inspections from the SMART facility program (a part of MADE).

Describe already implemented or planned measures :

The political situation in Myanmar after the military coup in 2021 still has impacts on our supply chain and the workers in the facilities. During 2025 we have only one supplier with one facility in the country. Our deepest concern is always the safety and well-being of the workers and their families. We also believe that in order to have the strength to protest against a military dictatorship, people need to have jobs. Throughout the year we have prioritized to have a close contact with our supplier, with a goal to have an extensive understanding of the situation locally and to safeguard the security of our workers at the factories.

EuroCham and MADE

Bergans joined EuroCham and the MADE program early 2023. This has, as mentioned earlier in this report, given us a great network of European companies operating in the country and valuable information through regular meetings with relevant topics, including monthly meetings in the Garment group. We also receive daily updates about the situation on e-mail. Participation in EuroCham enables us and our facilities to take part in the EU funded MADE Myanmar program. MADE stands for “Multi-stakeholder Alliance for Decent Employment in the Myanmar apparel industry” and includes the SMART facility program for social and environmental compliance, among other things. Our supplier have taken actively part in MADE, both with facility inspections and with workers and management participating in several training sessions during 2025. Our supplier recently presented their work at the stage in the MADE buyers forum, a yearly two-day gathering for suppliers and companies in EuroCham Myanmar.

Stakeholder dialogues

During the year we have continued to have a close dialogue with our advisors in Ethical Trade Norway, and we have had several meetings with both Norwegian brands with suppliers in Myanmar, and bigger European companies within both fashion and outdoor. Through our numerous online meetings in EuroCham we both receive updated information about the current situation, we get updated on the MADE program and we have good discussions with brands, unions, the Myanmar Centre for Responsible Business, the EU Ambassador in Myanmar and other stakeholders. We have also continued our dialogues with the Norwegian Embassy in Yangon, and they also visited the facility of our supplier. The Norwegian government is in line with the EU, continuing to support European businesses operating in Myanmar. This summer at Arendalsuka we met



with the union leader and activist Khaing Zar Aung and had an insightful talk with her. The union leader is very clear in her recommendation that European companies should leave Myanmar.

Wage study

One of the challenging issues for workers in the garment sector in Myanmar is the breakdown of the tripartite wage negotiations in the country in combination with the massive inflation. The minimum wages haven't been raised for many years and is not covering living costs. Bergans was invited by two other Scandinavian textile brands to take part in a mapping of wages and living costs, as this hadn't been done since 2018. Other brands joined as well, to cover the costs of a study conducted by an independent body. The report and the results were shared with EuroCham and a national Union who had conducted similar studies. These kinds of studies, and follow-up work, is tricky in the current situation, but we will follow the developments this can have going forward.

Heightened due diligence still possible

EuroCham and the EU, is still convinced that heightened due diligence is possible, although challenging. They believe that the textile industry has little or no leverage in the country, and that western companies leaving and the EU terminating its support will only make the living situation for the workers much worse. EuroCham has developed a comprehensive Fact sheet for the Myanmar Garment Sector, that aims to update stakeholders on the current state of Myanmar's apparel sector and is intended to contribute to greater transparency and understanding of the sector's importance for the livelihoods of the hundreds of thousands of people in Myanmar. The Fact sheet covers the structure of the sector (including garments, footwear, and luggage), the situation of workers, and the sector's contribution to Myanmar's economy, including tax revenue. It also addresses the question of military involvement in the sector. Bergans has published both this factsheet and a comprehensive description about our assessments on our webpage: <https://www.bergans.com/en/info/sustainability/value-chain>

Bergans is convinced that our close and long-term relationship with our suppliers helps enormously to tackle the challenging situation. A decision to stay or go is not one we take lightly. All stakeholders we are in dialogue with all have the same goal - to create, democracy, peace and freedom of fear in Myanmar. We are following the development very closely going forward in 2026.

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

Our remaining supplier have had several audits and follow-ups from MADE and other social audit bodies. Our reports from both MADE, from other brands producing at this facility and from the Norwegian Embassy is that our supplier takes good care of their workers and is genuinely and actively working to safeguard workers' rights. This is also our experience working with the same supplier in Vietnam and Bangladesh.

Goals for the coming year:

- Continue to monitor the situation through dialogue with our supplier, Ethical Trade Norway, EuroCham, Union leaders, EU and the Norwegian government, other companies and other stakeholders. Through EuroCham we will continue to receive direct information on what is happening on the ground.
- We will strive to keep our heighten due diligence, especially through the MADE Myanmar program
- Participate in relevant collaborative projects
- We continue to prepare for a responsible exit strategy, in case an exit will be necessary

3.B Other actions related to management of negative impact

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

As mentioned in our CEO's introduction to this report: As an outdoor brand, with nature as our playground, Bergans has both a self-interest in and a responsibility to ensure that the outdoors we have today will be there for the next generation to enjoy. Co-workers in Bergans spends a lot of time out in nature, both in our work time and in our spare time. We know that people who our out in nature, tend to care more for nature. Therefore, in our business strategy, we have stated our brand mission: "We empower explorers to pursue original journeys".

Through our long-standing cooperation with **Den Norske Turistforening** (DNT) we inspire people to go outdoors and experience nature - and our goal is always to enable a sustainable outdoor life ("leave nothing behind but tracks").

As already stated in this report, Bergans does extensive work on **chemical management**, and is committed to the Bluesign® system which secures that we avoid harmful chemicals in our production and products, and always lie ahead of regulations. It also safeguards the handling of chemicals in the facilities. We have reached our goal on phasing out flour carbons (PFAS) in our products. Bluesign conducts both energy and water mapping of our suppliers in T2. For now we only receive an overview of all data combined in our report for all suppliers, but we are working with other brands to find ways to receive this data divided per facility, including our share, going forward.

Our animal welfare policy in our Code of Conduct is very clear: all animals in our supply chain shall be treated humanely and according to strict regulations. Bergans only accepts virgin down certified by the **Responsible Down Standard (RDS)** and recycled down in our products. We demand that all virgin down included in our products must be a by-product of the food industry. We do not in any circumstances tolerate "live-plucking" of down. When it comes to wool, Bergans does not accept the practice of "mulesing", and we require certificates from our suppliers to ensure mulesing-free practices. We are moving rapidly towards our goal to only purchase wool certified by the **Responsible Wool Standard (RWS)** or recycled wool. Bergans does not use fur, neither from animals nor synthetic, the latter due to the risk of shedding of microplastics.

The use of water in the textile industry has a severe impact on water scarcity in many areas of the world. This is both a case in the cultivation of natural resources such as cotton, but also the production of textiles has a great impact, especially in the dyeing and finishing processes. Bergans does not use a great amount of cotton, and close to all the cotton we do use is **certified organic cotton (GOTS)**.

Bergans is certified Miljøfyrtårn, a member of Grønt Punkt Norge, we have joined the brand new TekstilPRO and are a member of **Handelens Miljøfond** (HMF). In 2025 Bergans donated 61.000 NOK to HMF from the sale of plastic shopping bags. HMF is Norway's largest private environmental fund, supporting projects that reduce plastic littering, increase plastic recycling and reduce the consumption of plastic carrier bags.

3.B.2 Reduction of greenhouse gas emissions

The global textile industry, of which Bergans is a part, contributes to significant greenhouse gas emissions, and thus to global warming. At the same time, the industry is contributing to an ever-increasing consumption and an increasing amount of waste. We are aware that we are part of the problem, therefore we have a responsibility to be part of the solution.

Bergans is actively working to reduce our emissions while offering services that extend the life of our products. To reduce emissions, we are firstly mapping our emissions in scope 1, 2 and 3, and have committed via STICA to reduce these emissions in line of the Paris agreement, which means reducing our emissions with at least 50 % by 2030. We will prepare for SBTi in connection with our 2025 reporting, planning to be validated during 2027. Our work within STICA, with choosing recycled materials and our engagement for the circular economy has been described earlier in the report.

3.B.3 Improvements in own purchasing practices

Our Supply Chain Department maintains a continuous and constructive dialogue with our suppliers regarding order placement, capacity, delivery timelines, and related matters. Suppliers define the timeframe from order deadlines to delivery dates, which forms the basis for our overall time planning for new collections. As we typically utilize only a small share of the total production capacity at these factories, we must align with the timelines set by the suppliers and are not in a position to accelerate deadlines. The same applies to our fabric suppliers.

We plan our timelines with sufficient margins and forecast volumes (meters and yards) well in advance. Fabric lead times are long, and as we nominate all fabrics ourselves, close and ongoing communication with fabric suppliers is an integral part of the daily work of both the Fabric team and the Supply Chain Department.

Global logistics have been particularly challenging in recent years due to COVID-19, the war in Ukraine, and attacks on cargo vessels in the Red Sea. Throughout this period, our Supply Chain Department has maintained close dialogue with vendors to monitor and adjust shipping schedules as needed. As a result of these disruptions, we now place orders significantly earlier than in the past, allowing vendors greater flexibility to plan and prepare their production more effectively.

Indicator

Percentage of payments to suppliers that are made on time



This is not an issue in our value chain since we always pay our suppliers on time. This has also been the case during the current logistics challenges. Also, we have still paid on time, and even on some occasions up front, in cases where the deliveries have been delayed.

3.B.4 Choice of products and certifications

Our goal is to increase the share of sustainable preferred materials and/or certified materials and production methods. We are working on this by:

- bluesign®: constantly increasing the share of bluesign approved materials and trims, including being ahead of chemical legislation.
- Down: All our virgin down is certified after the Responsible Down Standard (RDS). We use recycled down from Re:down
- Wool: We always demand non-mulesing certificates from all our wool suppliers and we have a good progress in increasing the share of Responsible Wool Standard (RWS) certified styles. These are chain-of-custody certifications, and we have been re-certified in 2025.
- We require certificates for recycled materials (Global Recycled Standard, GRS) and for organic content (Global Organic Textile Standard, GOTS). We will consider chain of custody for these materials going forward.
- We always design our products with high quality standards, made to last and made for repair.
- We test all our fabrics in our in-house lab, though a number of different quality tests. We also order external chemical test for a range of products to secure our high chemical standards. In addition we also test our fabrics in real-life field tests.
- In 2025 we have implemented the Trimco Certificate Manager. We have implemented unique QR-codes in our products.
- We are following, and preparing for, the development on new regulations coming from the EU Green Deal closely, and giving our inputs to implementation in Norway
- We are collaborating with the industry, for example the EOG Sustainability Data Exchange Project (SDEX).

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

Our Code of Conduct clearly defines our requirements regarding freedom of association and the right to collective bargaining. These requirements are set out in Sections 2.1–2.4 and are based on ILO Conventions Nos. 87, 98, 135, and 154. Among other provisions, workers at our suppliers' facilities shall have the right to join or establish trade unions of their own choosing and to engage in collective bargaining.

We have mapped our suppliers with regard to the presence of worker representation, and the majority report that such structures are in place at their facilities. However, the roles, responsibilities, mandates, and level of influence of these committees vary. In our latest mapping, only a limited number of suppliers indicated that worker committees are involved in collective bargaining. Going forward, the importance of worker representation, as well as the quality and effectiveness of these committees, will be a key focus area in our enhanced mapping tools. Social dialogue has also been a component of the MADE Myanmar training program, and we are looking into similar programs in other countries.

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

Internal capacity building

As mentioned previously, all new co-workers in Bergans receive sustainability training. Internal communication channels, such as our internal social media channel, the bi-yearly Sales meeting and other common meetings are heavily used for communicating a wide variation of sustainability topics. As certified RWS / RDS we are obliged to conduct an internal training about animal welfare and the standards on a yearly basis, and keep training records. The Sustainability Manager, the Product team and the Supply Chain team participate in trainings run by Ethical Trade Norway. In 2024 we established an internal sustainability task force, meeting bi-weekly to keep updated on coming regulations and other issues. We stay updated on relevant topics from Virke, EOG, SOG, Ethical Trade Norway, NF&TA and other networks and stakeholders. We share relevant information with the rest of our organisation. We are also always positive to share our own knowledge and experience in the same networks - and also to pupils, students, teachers, other businesses, politicians and other decision makers.

Customer Service and the Repair team have a close dialogue and regular meetings with the Product department, sharing knowledge and insights about product wear and tear, and potential weak spots. The repair car team give regularly updates to the product team with learnings from repair stories from Norwegian consumers around the country.

Capacity building at our suppliers

Our suppliers who are Bluesign certified are regularly trained and supervised on safe chemical handling and our suppliers who are RDS / RWS certified have regular training and supervision on animal welfare. All our suppliers are social audited, and most of them carry out regular training programs for the workers during the year, including within subjects like fire safety and OHS. Our Myanmar supplier have been participating in several training sessions through MADE.

Our supplier in Bangladesh is participating a Menstrual Hygiene Management (MHM) project for female garment workers at the factory, together with "Drip by Drip", a Berlin-based NGO dedicated to improving water and hygiene conditions in the global textile supply chain. This program aims to:

- Provide access to free sanitary pads and hygiene kits
- Conduct educational workshops to raise awareness and reduce stigma
- Improve WASH (Water, Sanitation, and Hygiene) facilities in factories
- Train local "Agents of Change" to ensure long-term sustainability

Our supplier believe this is a meaningful initiative that can enhance the health, dignity, and well-being of women in the workplace, while promoting a more inclusive and responsible production environment.

Through STICA and EOG we have offered several trainings in climate and energy actions, including a tool for mapping out electrification of heating boilers. Through our mapping on climate emissions, renewable energy, microplastics, workers organisation and living wage, we are also creating awareness at our suppliers about these topics.

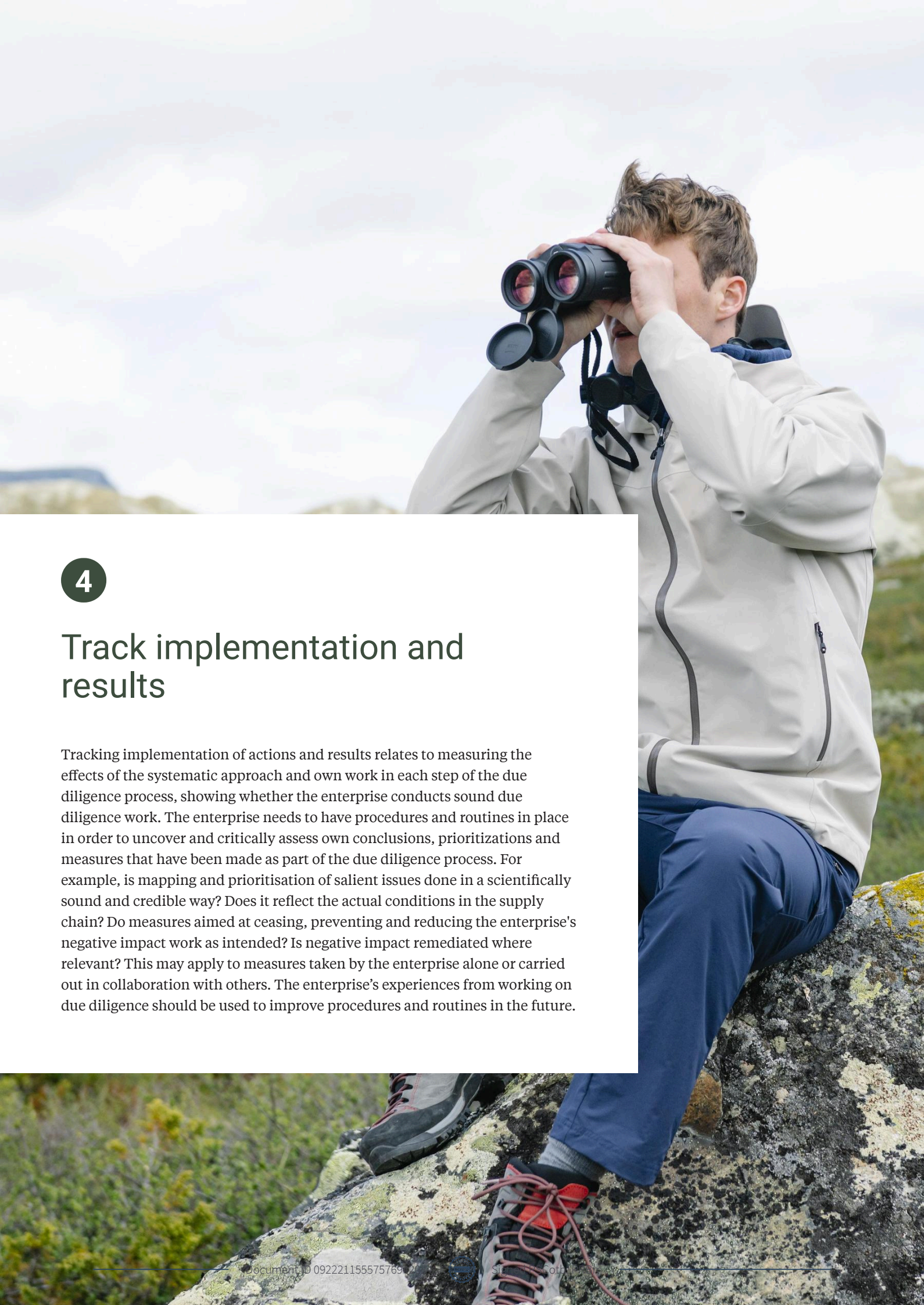
3.B.7 Combatting corruption and bribery in own enterprise and supply chain.

Our rules and guidelines for corruption and bribery for Bergans co-workers are stated in our Ethical Guidelines for Employees (staff manual) in our internal digital platform Alexis (Visma). All new co-workers are introduced for these guidelines. The HR department is implementing new procedures on digital signing of the guidelines for all co-workers.

Bergans' position and guidelines on corruption is also stated in our Policy for Responsible Business Practices. In our Code of Conduct, a document all suppliers must read and sign before we enter into any form of business relations, the following is stated in paragraph 16.1: "Corruption in any form is not accepted. That includes any form for bribery, extortion, kickbacks, or improper benefits (private or professional) to any customers, agents, sub-suppliers (or employers of such parties), as well as government officials."

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

We are following the development in the EU regarding the Green Deal and the Circular Economy Action Plan, and the Norwegian Transparency Act. We are positive to all the frameworks and regulations coming, as we firmly believe that regulations will contribute to both levelling the playing field for companies, give the consumers better possibility of informed sustainable choices, and move the whole textile industry faster towards more sustainable business practices. We take part and give our insights where we can, for example through our partners in Virke, NF&TA, SOG, EOG and Ethical Trade Norway.



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.

Our Hong Kong office employs two staff members who maintain frequent and direct contact with our suppliers. They conduct regular visits to supplier facilities to perform quality inspections and to monitor conditions related to workers' rights, environmental performance, and health and safety. Following each inspection, improvement action plans are established and followed up in close collaboration with the supplier. Our Hong Kong-based employees are highly experienced and possess strong expertise in assessing factory conditions, which are closely linked to sustainability performance. In addition, the Hong Kong office commissions SGS audits for product quality inspections at supplier facilities.

The **Supply Chain Department** serves as the primary point of contact for suppliers and is responsible for all commercial relationships. This includes dialogue related to order placement, pricing, production planning, lead times, capacity, delivery schedules, and payment terms. Employees in the **Product Department** maintain close collaboration with suppliers on product development and regularly visit factories to support product specification, sampling, and initial production phases, as well as to conduct quality checks. Visual observations related to social conditions are an integral part of all supplier visits conducted by Bergans employees.

The **Sustainability Manager**, in close collaboration with the Product Department and the Hong Kong office, is responsible for follow-up on the Code of Conduct, Factory Profiles, social audits, supplier sustainability data, chemical management, and audit outcomes, as well as initiatives related to social dialogue, community engagement, climate reporting, and climate action. We have initiated dialogue with our owners in Sport Holding to explore opportunities for closer collaboration on supplier management.

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

Our supply chain set-up with a limited number of suppliers, our focus on long-term and close relationship, and the routines we have established through many years, form the basis for our risk management in our value chain. Our internal working group on sustainability meet biweekly and evaluate existing routines and policies and monitor the development in regulations. Through our due diligence work we have mapped social dialogue and environmental & climate action as our main focus areas. During the last three years, Myanmar has become a high-risk area and thus made our due diligence work in this country a top priority.

To deal with our main priorities we participate in larger projects and initiatives together with industry peers and other stakeholders. Our Hong Kong office carries out inspections at our suppliers, working with corrective action plans (CAP) and monitoring results. We also follow up CAPs from third-party audits. In addition, Bluesign is monitoring our certified T2 suppliers regarding, water & energy consumption and safe chemical handling. We receive a report from Bluesign every year where we can monitor progress at our suppliers. For the year 2024 (report received in 2025), we can see that our Bluesign certified T2 suppliers have had improvements in the use of renewable energy, improvements in the use of water and have used less dyes per kg produced.

The emissions mapping within STICA gives the possibility to evaluate our climate emissions and implementing actions. Finally, our reporting to Ethical Trade Norway provides us with a very valuable framework for constantly monitoring our due diligence work.



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

We strongly believe in transparency and have an expressed goal to always have an **open and transparent communication** around all issues and challenges regarding our impact on people, nature, and climate. Transparency is also important to us in our internal communication; our co-workers shall be the first to know.

One of our most important stakeholders are **our suppliers**. It is essential for us to have long-term and resilient relationships with our partners in our supply chain. We have had a long cooperation over many years with most of our suppliers, meaning we know each other well. We regularly have Teams meetings with them, and we visit them about once a year, sometimes more often. Our **dialogues are based on mutual respect and understanding**. This is important when developing technical garments and outdoor equipment - this takes time and great effort, and we are dependent on collaboration and good competence at our tier 1 partners. In addition, we also have direct dialogues with **our tier 2 suppliers**, as we nominate all fabrics and trimmings in the products we design and develop, and very seldom order ready-made products. All this gives us a good platform and good leverage to address challenges should they arise.

As previously mentioned, we always carry out **visual observations and dialogue** about social and environmental issues during our visits and develop an Improvement Action Plan (IAP) together with the supplier. Also, we always strive to have a preparation meeting ahead of any travel from the main office, between the Sustainability Manager and the co-workers travelling. This is to plan any issues we want to be raised with the supplier. We always strive to have a debriefing after all travels as well. In our experience, our suppliers are eager and positive to discuss these issues with us, either via e-mail, teams or at visits, and to correct and improve any issues that may occur.

We continue the dialogue with different **stakeholders** such as our suppliers, NGOs, research institutes, organizations, other businesses and networks within the industry, and policy makers. We always respond to any inquiries from NGOs or media and actively contact stakeholders and seek advice when we face new challenges or need further knowledge or insight. This is also the case with the situation in Myanmar, where we have had an even closer communication with our suppliers and other stakeholders in the country these past few years. Our partnerships with Ethical Trade Norway, Virke, EOG, SOG, NF&TA, Bluesign, DNT and Næring for Klima supports us in working towards our sustainability goals.

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

We communicate our sustainability efforts as thoroughly as we can through comprehensive information on our web page [bergans.com](https://www.bergans.com):

<https://www.bergans.com/no/info/baerekraft>

Our yearly **reporting to Ethical Trade Norway**, which is also our report complying to the Transparency Act, is honest, open and extensive, and it is available both on Ethical trade Norway's web page, as well as our own:

<https://www.bergans.com/no/info/baerekraft/verdikjede>

Our **climate reporting** is done through our partnership with STICA. A yearly report is published at their web page, including our numbers:

<https://sustainablefashionacademy.org/stica/reporting-guidelines-annual-reports/> This is also linked from our own web page: <https://www.bergans.com/no/info/baerekraft/verdikjede>

We have published a statement on our webpage explaining our considerations regarding **operating in Myanmar**, together with a Factsheet about the garment industry written by EuroCham. We have also participated in several seminars, mostly together with Ethical Trade Norway, and have spoken openly about our experiences and assessments operating in a high-risk area.

We have been proactively open about our work with phasing out **fluorocarbons (PFAS)** in our products, including communication openly on our webpage and sending out press releases. Even though this is a relatively negative subject, we have participated in interviews from the media on the subject for a long time, in order to inform the public about the phase-out process. This year we openly accepted journalists from the Norwegian media Klassekampen to come to our office to conduct an extensive interview with several of our co-workers. This resulted in an 8 page story, giving good insights to the public:

<https://klassekampen.no/artikkel/2025-01-18/jakkekapplopet>

We participate in numerous of seminars, webinars, conferences, and school and university visits during the year - **sharing our experiences to the public**. We are part of many networks where we both communicate our efforts, are part of the dialogue and learn from others. We have also shared information and explained about the Transparency Act to textile companies outside of Norway in these networks.

We always respond rapidly to NGO, authority, or media inquiries, and also to our customer's concerns in our stores, via e-mail or through social media. We also strive to be proactive in our actions and communication, rather than reactive. We want to be a part of the discussion and contribute to setting the agenda.

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

To prepare for the Transparency Act, we updated our web page spring 2022 with more extensive information on our due diligence work. Updating this page is always work in progress. We also made it more clear how customers can contact us if they have questions regarding our work, including an e-mail address: <https://www.bergans.com/no/info/baerekraft/verdikjede> The link to our reporting is also easily accessible for our customers from the same website.

We established a guideline for our Customer Service and other co-workers that are in contact with our customers on how to handle enquirers connected to the Transparency act, which mainly consists of forwarding them to the Sustainability Manager. This is also the case for anyone in the company receiving questions from stakeholders, be it co-workers in our stores, our sales representatives, social media co-workers or the Communication manager. The whole organisation has been informed about the law on several occasions in good time before the law came into force, and relevant co-workers have received the guidelines, more explanatory information, and have been encouraged to read and get to know the information on our webpage. We have also informed our suppliers about the Norwegian Transparency Act.



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

In our **Policy for Responsible Business Practice**, we underline our own obligation on due diligence:

"Bergans will conduct due diligence for sustainable business practices. That is: make our own risk mapping of negative impact on people, society, and the environment, and stop, prevent and reduce such impact. The measures are monitored, evaluated, and communicated to affected. Where our activities cause or contribute to a negative impact on people, society, or the environment, we shall stop this activity, and we will seek to remediate the damage. Where the supplier is responsible for the negative impact / damage, the supplier is also responsible for remediation."

In our **Code of Conduct (CoC)** we have outlined our requirements for remediation and corrective action in the event of a breach:

"In the event of a breach of the Code of Conduct, Bergans and the supplier will jointly prepare a contingency plan for remedying the breach. Remediation shall take place within a reasonable period of time, as mutually agreed upon by the supplier and Bergans. The business relationship will only be terminated if the supplier shows unwillingness to remedy the breach following repeated inquiries."

During 2026 we will finalize and anchor written routines that more explicitly outline Bergans' approach to addressing non-compliance with our Code of Conduct, local and international laws and conventions. These are intended to ensure that corrective actions and remediations are implemented effectively, in close dialogue with the supplier and worker representatives and, when necessary, manage responsible disengagement from suppliers. The routines will be based on OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. We do believe that we both have great experience and the knowhow in handling such issues today, but we have been lacking written routines.

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

Corrective actions

During both our internal inspections and external social audits, non-compliances with our Code of Conduct or the audit body's Code of Conduct (such as BSCI, SMETA, Better Work, WRAP, Higg FSLM, etc.) are often identified. Many findings are minor and can be resolved immediately during the inspection or audit. Others require corrective action within a defined timeframe, typically 30 to 60 days. In such cases, suppliers are required to implement corrective measures and provide documentation to either us or the auditor. Findings are formally closed once the corrective actions have been reviewed and accepted.

Certain issues, such as excessive overtime, require structural or systemic changes and may therefore take longer to address. Third-party audits are conducted annually, and follow-up audits are often carried out to verify the effective implementation of corrective actions.

More severe complaints

In October, we were contacted by one of our stakeholder partners regarding a complaint submitted through the FWF hotline by a worker at one of our suppliers. The allegations were serious and included harassment, safety concerns related to mechanical work, deductions from bonuses, bribery involving inadequately trained mechanics, among other issues.

We coordinated with other European brands sourcing from the same supplier and agreed on a common approach. Our stakeholder partner conducted a site visit to assess the allegations and confirmed that some, though not all, of the complaints could be substantiated. Corrective actions were recommended, including targeted training in collaboration with relevant organisations.

We subsequently engaged with the supplier and offered to share potential costs related to corrective measures. The supplier responded promptly and acknowledged the seriousness of the issues raised. They had already initiated their own internal review; some matters had been addressed, while others required further investigation.

By early December, we received a comprehensive corrective action plan outlining measures already implemented, actions planned, and clarifications regarding certain allegations the supplier considered to be based on misunderstandings.

We view the supplier's response as constructive. The complaints were treated with due seriousness, and appropriate corrective actions were initiated. We respect the supplier's preference to manage the remediation process independently, without financial contribution from our side. We will continue to monitor progress closely throughout the coming year.

Common statements together with stakeholders

Bergans has participated in common public statements regarding the level of minimum wages in Myanmar. This was initiated by textile brands, and carried out through the Garment Advocacy Group (GAG) in EuroCham Myanmar.

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

Whistleblower procedure in Bergans

For our own employees in Bergans, we have an internal whistle-blower channel through the internal co-worker platform Alexis (Visma). We have a written Whistleblower Procedure in Bergans, explaining how an employee can report any concerns about unacceptable conditions in the workplace.

Grievance mechanisms

In our Code of Conduct (CoC) for our suppliers, we have outlined our requirements for grievance systems at the factories:

"The supplier shall have an effective management system for handling complaints to human rights, workers' rights, environmental issues and corruption. The supplier shall ensure that both workers and external partners, such as local communities and civil society organisations, are able to submit complaints."

All our suppliers are stating that stated their facilities have a complaint system for work-related concerns, complaints or grievances and that workers can file complaints confidentially, without fear of reprisal. This is confirmed in third-party social audits. Many of our suppliers respond that they have a form of suggestion box, but we also experience that more digital solutions are being implemented. Some of our suppliers are Fair Wear audited and thereby have implemented the Fair Wear helplines to voice their concerns or complaints. We have a good connection with other European brands who share our facilities. They share received complaints with us and we discuss potential actions together. The Fair Wear Foundation has mechanisms in place in order to handle complaints and finding appropriate solutions.

The MADE Myanmar program has also established a grievance hotline, and Bergans' supplier is a part of this. MADE are also available for following up complaints coming through the FWF hotline.

Improvements and dialogue

As previously our co-workers in our Hong Kong office visit our suppliers regularly, and after every inspection they set up an Improvement Action Plan (IAP) which is communicated to our Head office in Norway and followed up together with the supplier. These issues are also subject to discussions and dialogue when co-workers from our Product department visit our facilities or when our suppliers visit us in Norway. Our experience is that because of the close relationship we have with our suppliers, they feel that they can speak quite openly with us about their challenges and how they work to handle these challenges with appropriate measures and remediation, in the best interest of both the supplier and the workers.

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Verification

Document ID 09222115557576942084

Document

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Main document

59 pages

Initiated on 2026-04-30 14:44:39 CEST (+0200) by Etisk handel Norge (EhN)

Finalised on 2026-05-07 16:10:22 CEST (+0200)

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