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

Account reporting year 2025 Responsible Business Conduct Report

for Camilla Pihl Fashion Group AS

*Ethical Trade Norway has assessed the report of Camilla Pihl Fashion Group AS to meet the criteria of our Base Level. More information about our Base Level can be found **here**.*

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

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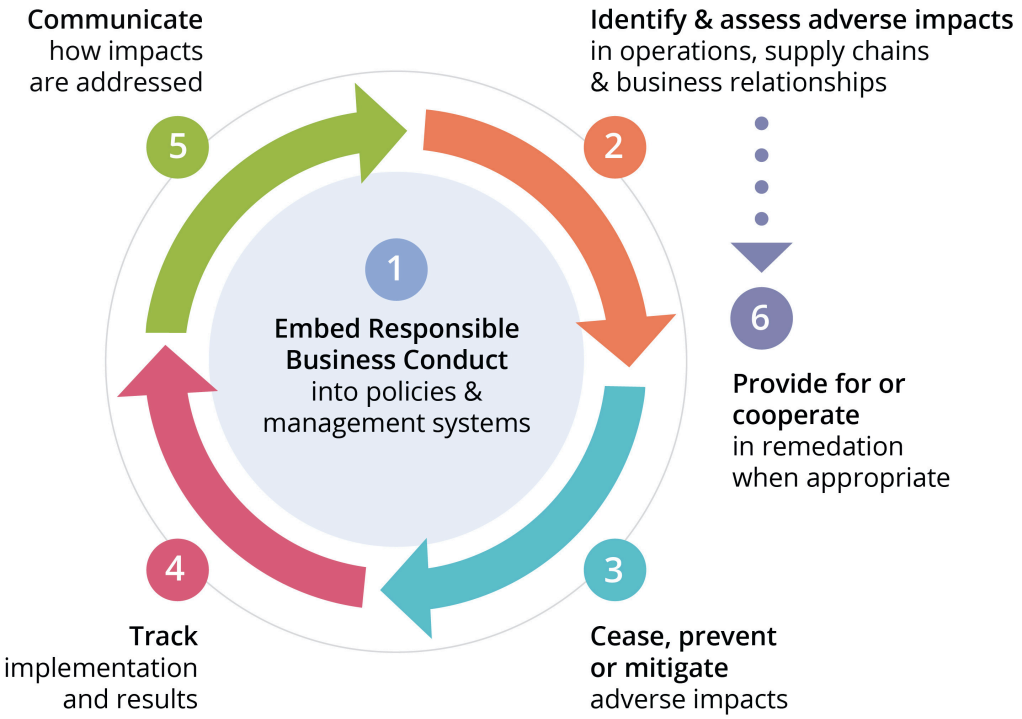
Due diligence

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.



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Preface From CEO

Shaping Our Future Through Responsibility, Quality & Transparency
2025 represents an important year in our sustainability journey as we publish our third annual Sustainability Report and due diligence account for responsible business practices. With each report, we deepen our commitment to driving positive change for people, animals, society, and the environment.

As a growing brand in an industry undergoing rapid transformation, we recognise both the responsibility and the opportunity ahead. The need to rethink how fashion is designed, produced, and consumed continues to accelerate, and our mission remains clear: **to create beautiful, durable garments made with care, using preferred materials and certified fibres from trusted long-term partners.** Timelessness and quality lie at the heart of our brand, and we design pieces meant to be cherished and to stand the test of time. As a young company, our sustainability journey is still evolving, guided by our commitment to improve, learn, and take responsibility at every stage of a garment's lifecycle — from sourcing and production to use and end of life.

Sustainability is quality – and quality is our definition of sustainability.
We envision a future where quality stands as the most enduring and sustainable value we can offer. Every piece we create is crafted with care, integrity, and timeless beauty — a conscious choice that reflects responsibility not only for how we produce, but for the legacy we leave behind. At CAMILLA PIHL, sustainability means building what lasts: meaningful relationships, enduring values, and products designed to transcend seasons and trends. Our commitment to quality is our promise of a more conscious and enduring approach to fashion — one that creates value and supports healthy growth for our customers, our brand, and our partners.

Central to this commitment is the way we choose and collaborate with our suppliers. **We work with manufacturing partners who share our dedication to sustainability, quality, and responsible business conduct** — suppliers who safeguard fundamental human rights, promote fair wages, and ensure safe and healthy working conditions. Through long-term relationships, clear expectations, and continuous improvement, we build a value chain rooted in respect for people, resources, and craftsmanship. These partnerships are vital to our ability to create products that last, strengthen our standards over time, and contribute to a more transparent and resilient fashion industry.

This year, **the impact of EU legislation and the Green Deal framework has become even more evident**. These regulatory developments are fundamentally reshaping the future of fashion, pushing the industry toward circularity, transparency, and responsible resource use. We welcome the increased clarity and accountability this brings. It reinforces our direction: designing for quality, durability, and recyclability, while searching for materials and processes that reduce our footprint.

Traceability continues to be one of our most important focus areas. In 2025, we expanded our efforts by joining an industry project exploring **PEF/LCA data** on selected products—work that will strengthen our understanding of environmental impacts and position us to meet the upcoming **Digital Product Passport** requirements. This collaborative work is essential as we prepare for a future where data, verification, and transparency will define a responsible fashion industry.
Together with our partners, collaborators, and community, we remain committed to building a more resilient and sustainable brand. Our long-term sustainability goals toward 2030 continue to guide our actions **across four core pillars:**

1. Transparency & Traceability: Strengthening visibility throughout our supply chain.
2. Taking Responsibility for Our Impact: Reducing our environmental and social footprint
3. Mindful Choices: Prioritizing responsible materials, certified fibres, and long-term partners.
4. Leaving a Positive Footprint: Investing in innovation, designing for longer lifecycles, and empowering customers to extend the life of their garments.

We are proud of the progress made so far—and even more motivated for what lies ahead. In this report, you'll find updated insights into our initiatives and long-term commitments, along with further details available at camillapihl.com/sustainability.

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With gratitude and determination,
Carina Stordalen, CEO

" For us, sustainability begins with quality — because what lasts, matters. "

Carina Stordalen
CEO

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Board Signature

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

Peter Peters
Chair man & owner

Camilla Sørlie Pihl
Board member & owner

Andreas Skappel Holzweiler
Board member & owner

Susanne Holzweiler
Board member & owner

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Enterprise information and enterprise context

Key enterprise information

Enterprise name

Camilla Pihl Fashion Group AS

Head office address

Drammensveien 130, 0277 Oslo

Main brands, products and services offered by the enterprise

Camilla Pihl garments, shoes, accessories and jewelery for women

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Description of enterprise structure

About Camilla Pihl

CAMILLA PIHL is a fashion brand based in Oslo, established in 2018 by entrepreneur and influencer Camilla Pihl, whose passion for style and lifestyle continues to shape our vision. Our head office at Skøyen houses our design, buying, marketing, sales, customer service and logistics operations.
We are a small yet dynamic organization focused on designing and producing women's clothing and accessories for both B2B and B2C markets in Norway. Beyond the Norwegian market, we sell our products online across Scandinavia and through our four physical stores—two in Oslo, one in Bergen and one in Trondheim.

As a young brand, we remain deeply committed to growth and innovation, particularly in the area of sustainability. Our focus extends across the entire lifecycle of a garment—from design and production to use and disposal—aiming to minimize environmental and social impacts at every stage.

Our Sustainability Journey

In 2022, we proudly became a member of Ethical Trade Norway, marking a significant step forward in our commitment to responsible business practices. This report represents third year of annual account of our sustainability initiatives, highlighting our progress and aspirations.
We have developed a comprehensive sustainability strategy, setting clear goals for the coming years. These goals will guide us step by step as we strive to embed sustainability into the core of our operations.

Responsible Business Practices

Our Sustainability Manager leads the due diligence process in our supply chain in close collaboration with our design and production team. They are ensuring that sustainability considerations are integrated into every stage of the process and descisions. The team is assessing risks, identify priorities, and implement preventive and mitigating actions to address potential impacts whenever necessary.

Having the management team on board is a critical success factor for progress and alignment internally. The work is anchored in the managament and board where findings and actions are regularly communicated to the management team, - sustainability and ESG (Environmental, Social, and Governance) topics are prioritized. Updates are presented during management meetings at least twice a year:
-Spring: An overview of plans and initiatives for the coming year.
- Fall: Status updates and progress reports on ESG activities.

Revenue in reporting year (NOK)

111 000 000

Number of employees

62

Is the enterprise covered by the Transparency Act?

Yes

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Major changes to the enterprise since last and current reporting period

Our head office is now located at Skøyen, where we have settled into our new and larger premises. The move allowed us to gather all key functions under one roof — including a dedicated collection showroom, photo studio, and offices for design, production, buying, logistics, marketing, e-commerce and finance. The space continues to support our growth, and we are experiencing strong synergies and communication benefits from having all teams co-located. Since our last report, we have not had any major organisational or structural changes, and our operations at Skøyen remain stable and well-functioning.

Contact person for the report (name and title)

Margrethe Vikanes, Quality Assurance & Sustainability Manager

Email for contact person for the report

margrethe@camillapihl.com

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Supply chain information

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

CAMILLA PIHL design and production team consists of four designers who work closely with the buying and production team, which includes a patternmaker, production coordinator, buyer, sustainabilty & quality manager and head of production and buying.

We design, develop, and source our products from carefully selected suppliers in China, Turkey, India, and Portugal. Through these suppliers, we choose from a variety of fabrics and trim suppliers to align with our designs, preferred materials, and technical specifications.
While we prioritize direct collaboration with factories, some suppliers are represented by intermediaries in the international market. This is primarily to facilitate language and communication, as well as to assist in order follow-ups and quality assurance throughout the development and production process.

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

210

Comments

The number of suppliers we work with will change as our products and sourcing evolve. We had 20 active suppliers in 2023, 21 in 2024 and in 2025. These adjustments help align our supplier portfolio with future collections and product needs. Our preferred suppliers are chosen for their ability to offer consolidated volumes, strong collaboration, quality, and consistency.

Type of purchasing/ suppliers relationships

Own or joint venture production | Direct contracting/purchases | Purchases through agents/intermediary /importers/brands | Other

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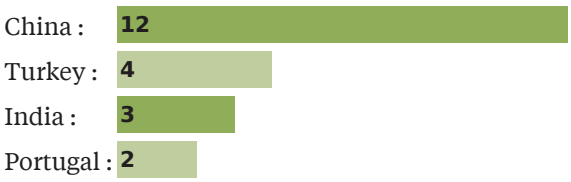
List of first tier suppliers (producers) by country



Across our 21 active suppliers, with them a total of 27 production units are engaged in manufacturing our products.

State the number of workers at first tier producers

Number of workers

3 680

Comments to number of workers

We have compiled this information based on the most recent social audit reports available for the factories that produced our goods in 2025.

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

COTTON	China India Turkey
MOHAIR	China
MERINO WOOL	China
ALPACA	China
POLYESTER AND POLYAMIDE	China India
COW LEATHER	China India Portugal
VISCOSE	China India
SHEEP SHEARLING LEATHER	Australia
STAINLESS STEEL - jewellery	China
RECYCLED SILVER & GOLD jewellery	China
COW LEATHER - LWG certified shoes and jackets	Spain Italy
DOWN & FEATHER - Responsibe Down Standard (RDS)	China
MERINO WOOL NM	Australia

These inputs and raw materials represent the majority of CAMILLA PIHL Fashion Group's product portfolio. The list outlines the locations where the goods are assembled, while **the final six entries** indicate the origin of the raw materials.

We have established a Preferred Fibre List to guide the sourcing of materials for our collections. Further details about our preferred materials are available on our website: camillapihl.com/policies-and-guidelines.

In 2025 we implemented Certificate Manager which is an online tool to gather data across all suppliers. This system allows all suppliers to register their supply chain tiers, (tier 1-2-3) including their certificates, social audits and other relevant information and documents. This is marking an important step toward meeting the upcoming Digital Product Passport (DPP) requirements for textile products. By adopting this tool, we are on the way to ensure that the necessary data infrastructure is in place to support transparency expectations and future regulatory compliance.

Along with this, at the end of the year we also implemented a Country Risk Dashboard which gives us an overview of the risks related to the geographic place of the production facility. It remains to consider this tool and

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how it compliments the

Is the enterprise a supplier to the public sector?

No

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Goals and progress

Process goals and progress for the reporting year

1

Goal : **2030 ESG goals -** We remain committed to our 2030 journey toward a more sustainable fashion industry. Below are the key ESG goals we are continuously working toward:

TRANSPARENCY & TRACABILITY
Establish long-term relationships with like-minded suppliers:
Work with suppliers who share our commitment to sustainability.

Be transparent:
Disclose tracking information about the materials and processes used to make our garments.

TAKING RESPONSIBILITY FOR OUR IMPACT
Minimize waste:
From design and production, to distribution and packaging: implement strategies to reduce waste throughout the production process, like cutting fabrics and using scrap materials more efficiently and creatively.

Reduce water usage:
Implement water-saving technologies and practices in our production processes.

Educate on sustainability
Communicate honestly with our customers about our sustainability journey and encourage them to join us in that commitment.

MINDFUL CHOICES
Source and use less impact and more sustainable materials:
Choose materials that are more environmentally friendly wherever possible, such as sustainably grown cotton or recycled cotton, recycled polyester, or natural fibers like wool and linen.

Eco-conscious packaging:
Use recycled, recyclable, biodegradable, or compostable packaging to reduce environmental impact.

Invest in sustainable design:
Use materials and techniques that both minimize environmental impact and considers human and animal welfare, as well as being the most durable and long-lasting.

LEAVING A POSITIVE FOOTPRINT
Invest in innovation:
Continuously seek out new, innovative technologies and practices that will help us improve our sustainability performance.

Explore circular fashion opportunities:
Incorporate repair and re-use of garments into the company's business model.

Empower our customers to care and repair:

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Educate our customers on how to care and maintain their garments season after season, and to use that knowledge to extend their lifecycle.

At CAMILLA PIHL, sustainability and quality are alligned. We define sustainability through the longevity, craftsmanship, and integrity of every piece we create. In an industry undergoing rapid transformation, this commitment anchors our strategy and guides how we build long-term value — for our customers, our partners, and our company.
2025 has been a year of meaningful progress. We strengthened our foundation for responsible business by achieving a higher level of Ethical Trade Initiative Level 2, increasing our uptake of preferred materials, and preparing our traceability systems for the upcoming EU Digital Product Passport. These efforts enhance the reliability of our data, improve supply chain visibility, and ensure that our claims are backed by verified, future-proof practices.
Building on this, we advanced key initiatives to better understand and possibly reduce our environmental impact. Through our PEF/LCA project with industry partners, we are gaining deeper insight into the importance of gathering data as a foundation the calculate the footprint of selected products. These data will help us plan more strategically for data gathering and potentially target the areas where we can make the greatest improvements. The project continues in 2026 and we have been (and will continue) sharing the findings in public meetings with the other industry participants in the project.
The work on establishing our greenhouse gas baseline and developing our reduction roadmap are postponed due to internal priorities and changes of implementations in the EU regulations. We will allign this work with the DPP data which will be including the material consumption and manufacturing part of Scope 3.
As this is our largest share of ghg en climate emissions in our set up (estimate based on industry data) we find it most crucial to continue this focus going forward.

Status : We have been increasingly focusing on the continued work exploring circular design principles and digital development tools that will shape our upcoming collections with targets to reduce the need for physical samples.

Our responsibility extends to the people behind our products. In 2025, we are supporting human rights due diligence by mapping production practices, grievance mechanisms, and worker representation with new suppliers. These steps reinforce our commitment to ethical sourcing and contribute to more resilient and responsible supply chain relationships.
For excisting suppliers we have followed up with renewed third party social audits and monitor actions taken to close improvement actions agreed in the audit. We have phased out a few suppliers, but not any of them was due to any violation of workers or human rights, environmental or other serious breaches.

As a young brand and still develpoing, we have the advantage of building our systems, values, and business practices for the future from the beginning. Quality remains our most powerful tool in this journey. By designing products to last — in beauty, durability, and purpose with suppliers supporting our commitment to sustainability, quality and responsible business conduct we reduce waste, minimize resource use, and offer meaningful value to our customers. This approach also supports stable growth and positions us strongly for the evolving regulatory landscape in Europe.

We are proud of the progress achieved this year, and we remain committed to continuous improvement. Together with our suppliers, partners, and community, we will keep strengthening the standards that define our brand and shaping a more responsible path forward.

2

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Goals an planned actions for 2025 & 2026:
- Ethical trade membership level 2 complete.
- Materials uptake – preferred materials share of collection increase up to 50 -60%
- Traceability and transparency:
-- Onboard all suppliers for gathering data of certificates from suppliers (certificate manager by Trimco) and implement our dashboard.
-– DPP – digital product passport - gather data and prepare for DPP.
- Circularity – investigate in new solutions:
-- Circular design principles / eco design criteria from EU. Expand the use of AI and possibly 3D in design and sampling procesess.
-- EPR - adapt to the coming expected requirements.

Goal : **- ESG strategy:**
--GHG (greenhouse gas) measure baseline and establish roadmap.
-- Investigate suppliers' climate and environment goals and measures and if possible gather data which we can use in our ESG accounting.
- Measure in value chain to improve workers' rights:
-- Continue assessing suppliers' grievance mechanisms and worker dialogue, including worker representation, for the remaining suppliers. Identify areas for improvement and engage with suppliers to discuss & implement necessary measures.
-- Survey on own purchasing practices - select some key suppliers to gather feedback how it impact their production processes and working conditions. Use the RPP project principles as a baseline for best practises.
Note more detailed actions per area of salient risks can be found in chapter 3.

Status : **Status Goals an planned actions for 2025:**
- Ethical trade membership level 2: **Level 1: 100% complete and level 2: 55% achieved so far (internal reference only)**
- Materials uptake – preferred materials share of collection designed in 2025 :
Autumn/Winter 26 share preferred materals is 44%
Spring/Summer 26 share preferred materials is 52 %

- Traceability and transparency:
-- Onboard all suppliers for gathering data of certificates from suppliers (certificate manager by Trimco) and implement our dashboard:
We have now completed the mapping of our supply chain and established a structured overview of our suppliers, tier 1, and partly tier 2 and tier 3 partners, including certification status and social audit data. This foundation enables us to move forward with strengthened risk assessments, enhanced supply chain transparency, and the preparation required for upcoming Digital Product Passport (DPP) obligations.

-– DPP – digital product passport - gather data and prepare for DPP:
We participated in an industry project to collect PEF/LCA data from selected suppliers and product styles. This work provided valuable insight into both the volume of information required and the complexity of obtaining accurate, verified data from across the value chain. It also confirmed that a dedicated digital system will be essential for scaling our data collection efforts, including a platform where suppliers can enter and manage their own data directly. We will continue this work in 2026 as we prepare for future regulatory requirements and strengthen our environmental impact understanding.
Other data for DPP compliance we have started to map and understand the scope and updating internally the requirements being announced step by step from EU.
Key suppliers are informed about the upcoming regulations and expectations for DPP data sharing.

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- Circularity – investigate in new solutions:
-- Circular design principles / eco design criteria from EU. Expand the use of AI and possibly 3D in design and sampling procesess:
We have strengthened internal awareness and competence on circular design tools, and are gradually integrating these methods into our design and development processes. This step-by-step implementation supports our efforts to align with circular design principles and emerging Eco-design criteria, ensuring that sustainability considerations are embedded early in the product lifecycle.

- ESG strategy:
--GHG (greenhouse gas) measure baseline and establish roadmap.
-- Investigate suppliers' climate and environment goals and measures and if possible gather data which we can use in our ESG accounting:
Because the vast majority of our total emissions fall within Scope 3, we continue as first priority focusing our climate efforts where our impact is greatest: the materials we choose (longevity and quality properties), the production processes behind our products, and the suppliers we partner with. As a fashion company, raw material production, fibre processing and manufacturing represent our most significant emission sources. Strengthening these upstream activities—through responsible material choices, improved production practices and long-term collaboration with committed suppliers—is therefore central to our climate impact. .

- Measure in value chain to improve workers' rights:
-- Continue assessing suppliers' grievance mechanisms and worker dialogue, including worker representation, for the remaining suppliers. Identify areas for improvement and engage with suppliers to discuss & implement necessary measures:
This area has been important to secure with new suppliers. For excisiting suppliers we have followed up data from third party social audits and we will continue this work in the "Living wage project" we are part of in 2026.
-- Survey on own purchasing practices - select some key suppliers to gather feedback how it impact their production processes and working conditions. Use the RPP project principles as a baseline for best practises:
This is postponed to 2026 and will be a part of the "Living wage project" we are participating in with industry peers.

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Process goals for coming year

1

2030 ESG goals - We remain committed to our 2030 journey toward a more sustainable fashion industry. Below are the key ESG goals we are continuously working toward:

TRANSPARENCY & TRACABILITY
Establish long-term relationships with like-minded suppliers:
Work with suppliers who share our commitment to sustainability, quality and responsible business conduct.

Ensure decent working conditions
Partner with suppliers who work to safeguard occupational health and safety and fair wages in accordance with fundamental human rights.

Be transparent:
Disclose tracking information about the materials and processes used to make our garments.

TAKING RESPONSIBILITY FOR OUR IMPACT
Minimize waste:
From design and production, to distribution and packaging: implement strategies to reduce waste throughout the production process, like cutting fabrics and using scrap materials more efficiently and creatively.

Reduce water usage:
Implement water-saving technologies and practices in our production processes.

Educate on sustainability
Communicate honestly with our customers about our sustainability journey and encourage them to join us in that commitment.

MINDFUL CHOICES
Source and use less impact and more sustainable materials:
Choose materials that are more environmentally friendly wherever possible, such as sustainably grown cotton or recycled cotton, recycled polyester, or natural fibers like wool and linen.

Use eco-conscious packaging:
Use recycled, recyclable, biodegradable, or compostable packaging to reduce environmental impact.

Invest in sustainable design:
Use materials and techniques that both minimize environmental impact and considers human and animal welfare, as well as being the most durable and long-lasting.

LEAVING A POSITIVE FOOTPRINT
Invest in innovation:
Continuously seek out new, innovative technologies and practices that will help us improve our sustainability performance.

Explore circular fashion opportunities:
Incorporate repair and re-use of garments into the company's business model.

Empower our customers to care and repair:

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Educate our customers on how to care and maintain their garments season after season, and to use that knowledge to extend their lifecycle.

2

Goals and planned actions for 2026 & 2027:

1. Traceability & DPP Preparation
- DPP (digital product passport) and pilot
Map supply chain (continue on Tier 2-3 and as far as possible to raw material).
Continue DPP-relevant data collection (materials, chemistry, environmental data).
Continue structured document handling (Trimco Certificate Manager).
KPI: several KPIs customised and alligned with DPP criteria.
- EPR - extended producer responsibility readyness (several areas are related to Ecodesign criteria)
Why: This becomes mandatory between 2027–2030.

2. Social Compliance & Ethical Supply Chain Management
- Ethical trade membership level 2 and 3 partially
- Living wage project planned goals and actions:
Conduct a comprehensive wage mapping across all suppliers and identify the gap between actual wages and recognised living-wage benchmarks.
Select two (or more) suppliers for a pilot dialogue on living wages and related topics, including principles for open costing and transparent price calculations.
Establish ongoing dialogue and explore opportunities to build supplier awareness and capacity on living wages and associated labour conditions including grievance mechanisms, worker dialoge and representation and social rights.
Assure consistent follow-up of audits, CAPs, worker voice and grievance systems.
Carry out a digital supplier survey to understand how suppliers experience our purchasing practices and to identify areas where they request improvements.
Plan and implement internal capacity-building for the design and production teams on how purchasing practices influence living wages and working conditions.
Ensure that all buyers participate in a training programme on responsible purchasing practices in spring 2026.
KPI: several customised for the project and working areas.
Why: Required by the Transparency Act and essential for brand credibility.

3. Material Strategy & Preferred Materials Roadmap
- Materials uptake – preferred materials 60%-70%
Create a roadmap and actions to reach 60–80% preferred fibres by 2030.
Integrate this into all buying and development processes.
KPI: share of preffererd Materials uptake.
Why: This reduces environmental impact and strengthens our premium position.

4. Circular Design & Product Quality
Introduce longevity criteria across selected products along with the implementing Eco design criteria.
Pilot circular design tools and 3D development in one collection or selected produtcs.
KPI: several KPIs customised Ecodesign criteria.
Why: Quality and long-lasting products are our strongest sustainability lever.

5. Emissions, water, waste from production
Supplier assessments, gap analysis, EMS-readiness mapping
KPI: % suppliers with EMS roadmap.
PEF/LCA project - cross industry project which we will continue from 2025 as we prepare for future regulatory requirements and strengthen our environmental impact understanding. Public webinars sharing our experience

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are part of this project.

6. Internal competence and awareness
Establish an internal ESG Steering Group to guide ESG governance and inspire engagement across all teams.

These are the main working areas and goals for 2026 and 2027. The priorities will be reviewed regularly, and the focus areas may be adjusted where necessary to ensure alignment with our overall sustainability ambitions and evolving industry requirements.

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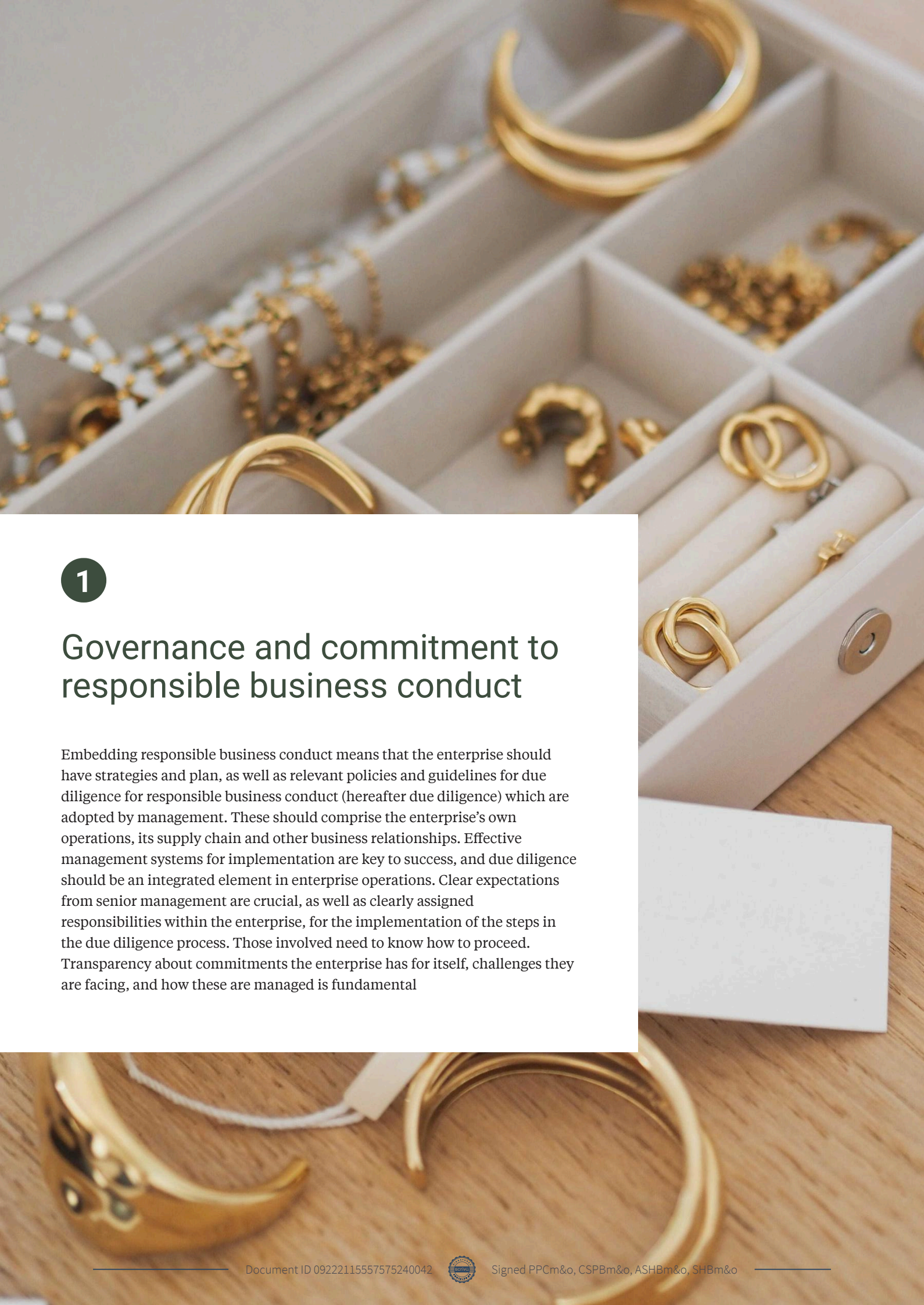

1

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

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1.A Policy for own enterprise

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

https://camillapihl.com/policies-and-guidelines

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

Policy for responsible business conduct:

Camilla Pihl Fashion Group AS strives towards responsible business conduct that respects people, society and the environment. This policy document, including our Code of Conduct, forms the foundation of our sustainability work.
Camilla Pihl Fashion Group AS considers responsible business conduct to be a prerequisite for sustainable development, meaning that today's generation get their needs covered without compromising the ability of future generations to meet their own needs. The UN Sustainable Development Goals (SDGs) is the world's joint action plan for sustainable development. Camilla Pihl Fashion Group AS works actively with the Sustainable Development Goals.
As a member of Ethical Trade Norway Camilla Pihl Fashion Group AS commits to working actively with due diligence for responsible business conduct.
Due diligence is a risk-based approach to respect and safeguard people, society and the environment in our own business and throughout the supply chain. We expect our suppliers and partners to follow the same approach.

Requirements - own business
Camilla Pihl Fashion Group AS acknowledges that our business conduct can potentially have negative impact on people, society and the environment. At the same time, we see the potential to contribute to positive development in the supply chain. With this in mind, we have compiled the following principles and criteria guiding our own business:

Due diligence
Camilla Pihl Fashion Group AS shall conduct due diligence for responsible business conduct. This involves; conducting risk assessments to identify potential negative impact on people, society and the environment and to stop, prevent and reduce such impact. The measures put in place are monitored and their effect evaluated. The measures are communicated to those affected by our actions. If our activities are found to cause or contribute to negative impact on people, society or the environment, we will stop the activities and seek to provide remedy. If our supplier is responsible for the negative impact, the supplier is responsible for providing remedy.

Responsible purchasing practices
Camilla Pihl Fashion Group AS considers responsible purchasing practices to be one of our most important tools for responsible business conduct. Camilla Pihl Fashion Group AS shall adapt our purchasing practices in order to strengthen, and not undermine, our suppliers' ability to deliver on our requirements related to people, society and the environment. We strive towards lasting supplier relationships with suppliers who show a particular willingness and ability to create positive developments in the supply chain.

Freedom of association and worker representation
Camilla Pihl Fashion Group AS supports the right to freedom of association and other forms of democratically elected worker representation. We shall involve worker representatives and other relevant stakeholders in our work with responsible business conduct.

In addition to the above we avoid business with countries affected by trade boycott and we have established an anti corruption policy, requirements for suppliers, animal welfare policy, chemical guidelines and responsible sourcing policy.

You can read more about our policies and guidlines on our website:
https://camillapihl.com/policies-and-guidelines

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

The policy is developed by the CSR team and is embedded with the management team and board. It is in line with Ethical Trade Norway's declaration of Principles and adjusted to the textile industry challenges and our overall supply chain risk assessment.
The documents are approved by and embedded with the management and board annually or when new topics arise which need managent attention.
The ESG strategy, goals and measures are alligned with our policies and guiding documents and what is required by us as a textile company from the industry stakeholders and authorities. We are also embedding headroom for future expectations and coming regulations.

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1.B Organisation and internal communication

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

CAMILLA PIHL Fashion Group AS is an SME company with a compact but agile & vigilant employees, which means we alle have key roles within our area of responsibility. We work closely on a daily basis with the management team and all departments. Which also mean we have short communication and reporting lines within the company.

The overall responsibility for due diligence lies with the CEO, while the CSR Manager is responsible to perform day to day due diligence in the supply chain, consider risks, and set or take mitigating actions. We are a small organisation and the CSR manager has close dialogue with the design, buying & production team on supply chain risks, challenges, improvements, solutions and oportunities.
The ESG work is anchored in the management and board through the Head of Buying and Production, who is also part of the management team.

Our company has set several minimum criteria which new suppliers must comply with to be considered as a potential supplier. Since we are a small team we have regular updates in the bi-weekly production and design meetings and we coordinate anything related to the CSR work cross functional.
In addition we have developed a list of preferred materials which guides design in design- and product development.

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

Due Diligence Integration in Our Operations
We have established clear Due Diligence guidelines, which are an integral part of the onboarding process for all new administrative employees. This includes a comprehensive introduction to our policies and guidelines to ensure alignment with our standards.

For roles in design, buying, and production, due diligence is embedded in their job descriptions, emphasizing their critical role in maintaining responsible business practices. These teams are also required to adhere to our Responsible Purchasing Practices Policy.
In addition our Responsible Sourcing Policy and Guidelines for Responsible Purchasing Practices sets out the internal expectations to our own sourcing and purchasing practices.

Due diligence and supply chain risks are recurring topics in our internal meetings and supplier dialogues. The CSR Manager holds overall responsibility for overseeing and ensuring compliance with our due diligence processes.

To strengthen ESG/CSR awareness, we hold regular internal meetings with the full Camilla Pihl team, as well as operational meetings with design and production teams, where we discuss relevant sustainability and corporate responsibility topics. Maintaining a continuous dialogue is key to keeping these issues at the forefront of our operations.

We foster an open and transparent work environment, where all employees—regardless of position—are encouraged to raise concerns and initiate discussions, including with top management.

Information from our supply chain is collected and structured in our PLM and Certificate Manager systems. As part of our preparation for upcoming Digital Product Passport (DPP) requirements, we are continuously strengthening our data management processes.
We are gradually integrating more supply-chain documentation into digital platforms, and we are increasing the level of automation in how data is captured, verified, and updated. This step-by-step digitalisation aims to ensure more accurate, consistent, and accessible sustainability data across all product categories and suppliers.

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

CSR Manager who has several years of experience from CSR work from previous employments. By giving regular updates to the design, buying and production team and employees in other departments on ESG/CSR we achieve rising the awareness and buiking competence internally. This can be all from updates on new regulations we must adhere to, guidelines to own purchasing practices, to changes in own expectations or terms with the suppliers. Head of Buying and Production has also been involved in CSR related work until the CSR Manager was hired.
By regularly updating the team on due diligence awareness and sharing topics related to the work with due diligence we strive to keep the team up to date and ensure the team has an understanding of the importance to this area and waht we priortise going forward.

When additional training or competence building is necessary we sign up for training at Ethical Trade Norways courses or we get infomation from other relevant stakeholders for example NF&TA, NFH or companies like Trimco or Delouge, which all have a broad spectre of sharing competence. NGO's and other textile industry players are also relevant sources for getting information, advise, sharing experience and expertise.

Since 2024, we have conducted staff training twice annually for employees in our own retail stores. These sessions cover key CSR topics, product-related sustainability issues, and how we as a company engage in responsible business practices with our suppliers and throughout the supply chain.

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1.C. Plans and resources

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

Our ESG strategy sets the goals and actions for our work on responsible business conduct. These are linked to the overall company's business strategy.

Through our ETN membership, our company is committed to working towards sustainable business practices, which are reflected in our strategies and action plans.

We have a dedicated resource to manage the CSR work and the whole organisation is embedded in the goals and targets.
We have shared the overall strategy and longterm goals on our website, in addition will this report be publicly available through Ethical Trade Norways website.

The main goals and actions for the ESG work are described in more details in the first part of this report.

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

The management and board are supporting the sustainability work, and the ESG strategy including planned actions and budget is embedded with the management and board.
The management is not directly involved in the daily CSR work, but they are informed and get regular updates in meetings or in written communication.
CSR manager sees to that ESG plans and strategies are updated and involves the management whenever needed. As a minimum in spring when annual CSR/ESG reporting is done and they sign it off and during fall for updates, status and besides planning the next years budget. Feedback from ETN on the annual report will be shared with management going forward to involve them in evaluating the work.

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1.D Partnerships and collaboration with business relationships

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

All new potential suppliers are introduced to our policies and guidelines for responsible and sustainable business conduct early in the dialogue. In our onboarding program we have gathered the information and expectations to the business relation.

Code of conduct for suppliers, minimum criteria for suppliers, chemical guidelines, animal welfare policy and general terms and conditions are the most important documents we have for establishing knowledge with the suppliers on what we expect they shall adhere to.

We strive for a long-term relation with the suppliers and that mutual development and collaboration are building a stronger foundation for improvement measures whenever required. By selecting suppliers meeting our minimum criteria we rule out some potential challenges, but still we will most likely find improvement areas within social, working conditions, environmental or otherwise and we think addressing these and supporting the supplier to improve them is an important role in the collaboration.

Keeping focus on due diligence from the start of a supplier realation and going forward in the collaboration is key to manage risks and potential changes in the supplier relation. In additon to CSR manager, - designers, buyers and production staff have due diligence as part of their job description and they are important players in the work with supplier relation management, spanning from collaboration to risk management.

Suppliers are managed through follow up and dialogue based social audits results, including their corrective action plan and by internal supplier evaluation which we perform at least annuallly.

Link to supplier code of conduct: "Guidelines for suppliers CoC" is published here;
https://camillapihl.com/policies-and-guidelines

Indicator

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

A prerequisite for business relation is that the supplier has accepted our policies and guidelines for suppliers.

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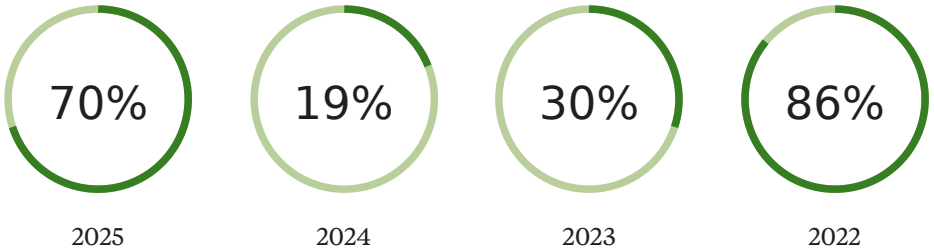
Percentage of the company's suppliers with whom the company has had a business relationship for more than three years.



In 2023, we needed to expand our supplier base and product range to support our growth and secure the necessary production capacity. This period involved onboarding several new suppliers and diversifying into additional product categories. In 2024 and 2025, our focus shifted toward consolidation and strengthening of our supply chain partnerships. As a result, by 2025 we have achieved a higher share of long-term supplier relationships (more than three years). The increased stability in our supplier portfolio has improved dialogue, enhanced predictability, and provided a stronger platform for continuous improvement and responsible business practices."

Longer partnerships enable deeper collaboration on responsible business practices, improved transparency, and more efficient follow-up on salient risks.

This development also provides a stronger foundation for joint improvement work, including social dialogue, wage data verification, and implementation of corrective actions. Strengthened long-term relationships support more predictable production conditions for suppliers and create better opportunities for mutual capacity-building and progress on our ESG priorities.

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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?

As a Norwegian textile brand in 2025, we recognize that expectations from the EU and the global agenda for a more responsible textile industry continue to rise. With the Corporate Sustainability Reporting Directive (CSRD) now entering into force in Norway, companies are expected to provide transparent, verified sustainability data across their value chains.

This makes robust data gathering, verification, and assessment of our impact on workers, animals, the environment, climate, and our wider supply chain a fundamental licence to operate.

As regulations evolve—supported by the European Sustainability Reporting Standards (ESRS), which define detailed disclosure requirements—responsible business practices have become not only an ethical commitment but an industry expectation.

New EU rules also require brands to adapt operations from design through production and ensure that the necessary data is available and consistent for compliance.

2025 marks the third year of developing our annual CSR report, and we remain committed to taking steady, meaningful steps toward a more sustainable and responsible textile industry.

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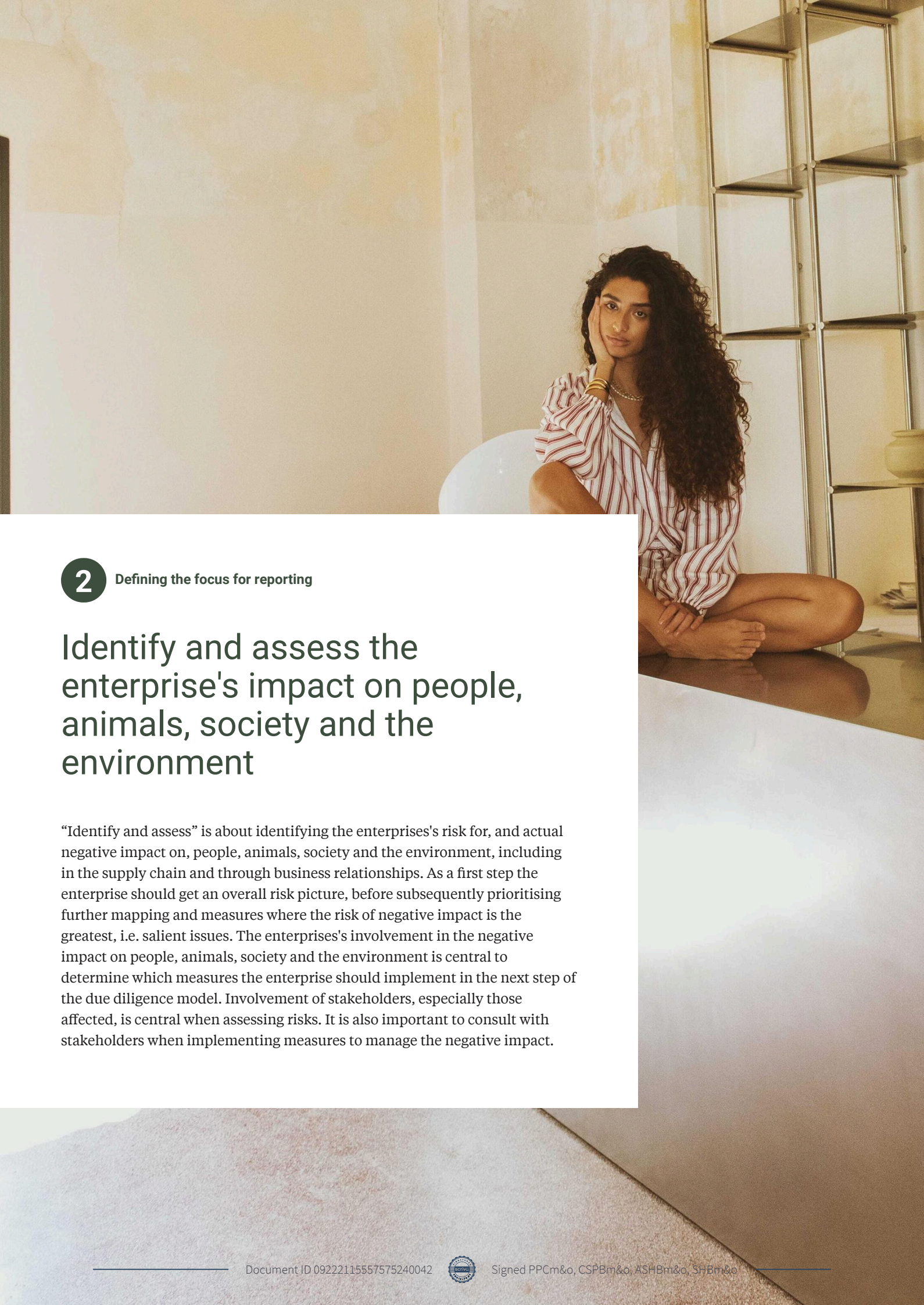

2 Defining the focus for reporting

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.

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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
Fibre and raw materials with a negative impact on people, planet or animals	Forced labour Environment Animal welfare Emission Energy Water	Global
Excessive use of overtime at the suppliers	Working hours	China
Emissions, water, waste from textile production	Environment Emission Greenhouse gas emission Waste Water	Global
Forced labour in Xinjiang province and risk in labour transfer schemes elsewhere in the supply chain	Forced labour	China
Workers wage - living wage gap	Wages	China India Turkey
Freedom of association & Collective Bargaining	Freedom of association and collective bargaining	China India Turkey

About Due Diligence:
Camilla Pihl Fashion group AS shall conduct due diligence for responsible business conduct. This involves conducting risk assessments to identify potential negative impact on people, animals, society and the environment and to stop, prevent and reduce such impact. The measures put in place will be monitored and their effect evaluated. The measures will be communicated to those affected by our actions. If our activities are found to cause or contribute to negative impact on people, society or the environment, we will stop the activities and

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seek to provide remedy. If our supplier is responsible for the negative impact, the supplier is responsible for providing remedy.

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

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

a)
To map and identify risks, we utilized the ETN template for risk mapping at a general level, focusing on our main products and sourcing markets. This assessment included our four production countries, key processes, and raw materials, which were evaluated and risk-assessed.
The mapping of risks was conducted at a broader level, and we identified several risks commonly recognized within the textile industry. By addressing these as first priority, we focus on the most significant and well-known challenges while ensuring alignment with the minimum requirements set for our suppliers. As our expertise and maturity grow, we may identify and address more complex risks over time.

As the industry face many potential risks, we have prioritised and started where:
1) the salient risks are of medium to high level and concern and
2) we consider having the most potential possibility to impact positively.
Other aspects we consider can be where stakeholders and industry players already have started addressing supply chain risk topics.
We started working on risk topics in 2023 and going forward we have more to attend to as the industry faces complex challenges and risks. We have already established preferred materials list for the designers which contributes to reducing some of the impact on people in the supply chain and the environment. Additionally, we are raising awareness about the risks associated with suppliers' excessive overtime, particularly as it relates to our own purchasing practices—though this is just the beginning.
As a relatively small company, we are taking a step-by-step approach to addressing risks, focusing on selected priority areas. Ongoing dialogue with ETN and other stakeholders will play a key role in shaping our priorities and responding to risks we identify or are informed about.

b)
Aspects of our company not being covered in this report are rented warehouse services, transportation and services related to own office operations and shops. We consider the risk to be lower and have used our resources to investigate the areas we consider with higher risk in the production supply chain.

c)
Description of the information we gather:
In the risk assessment of suppliers we assess each supplier by investigating recent social audits and corrective action plan (CAP) shared by the factories and if they have relevant certifications like ISO14001, ISO9001 and SA8000. In addition we strive to visit new and key suppliers regularly.
Sources for risk assessment on country level we use the ETN templates for risk assessment and county dashboard in the Trimco supplier portal.
in 2025 we traced selected products on data level for PEF/LCA calculations and the data are fragmented and takes time to gather. Previously mapping in depth down to raw material level have been done with some key suppliers by using a process mapping form. The information we gather gives us an overview of the parties involved in the fabric and fibre processing, The further back in the supply chain we gather information, the more complex it is to verify the information. It will be essential to digitalise and automate our data collection processes to meet upcoming EU requirements for supply-chain data.
By choosing third party certified fibre and materials (like GRS, RDS, RWS) we reduce some of the inherent risks down to raw material level. In our list of preferred fibre we have listed the certifications we rated good and we

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prefer to source when possible. To verify the information from the supply chain is a challenge the industry often meets, the coming regulations on digital product passport (DPP) and traceability will solve some of the issues on having full traceability and transparency. Certifications mentioned above are an important tool for verifying data.
Sources we have used for risk assessment of countries, products, human rights and working condition related topics are the listed recommendations from ETN.

d)
We are continuously working to collect more detailed information across key supply chain tiers, down to the raw material level, in preparation for the Digital Product Passport (DPP) requirements. While the process is extensive due to the complexity and length of the textile supply chain, we believe that the PLM and ERP systems + supporting data portals will support us in organizing and consolidating the necessary data. The DPP requirements will also serve as a valuable framework to guide us through the process for which data to gather to be compliant and what to plan for.

In addition, we have implemented Certificate Manager, an online platform, to facilitate the collection of supply chain data, including certifications and audits. All active suppliers, excebpt from one, are onboarded and have successfully completetd the supplier, Tier 1 and partially Tier 2 and 3 level. This tool enables us to gather up-to-date data from our suppliers and their value chains more efficiently. As an online platform, the Certificate Manager offers significant advantages over our previous reliance on manually collected documents and Excel files, improving our ability to manage, monitor, and report on supplier data effectively.

Indicator

Suppliers and Tier 1 onboarded in Trimco certificate manager:

2025
(18 of 21 suppliers)

2024

Suppliers registered with Tier 2 and 3 in Trimco certificate manager:

2025

2024

14 % corresponds to 3 of 21 suppliers.

Number of 21 (Tier1) manufacturing units with 3rd party social audit, min grade C Amfori:

2025: **16**

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Other standards: 3 Smeta, 1 SA800, 1 without SA.

Number of 21 manufacturing units with A grading on OHS (PA7 Amfori)

2025: **16**

Other standards: 3 Smeta, 1 SA800, 1 not graded

Number of 21 manufacturing units (mu) with democratically elected workers commitee and regular management meetings (Grading PA2 Amfori)

2025: **16**

A grading: 10 mu , B grading 6 mu
Other standards 1 SA8000: 3 smeta - all have worker representatives
1 not graded

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.

We recognise that the textile industry faces many complex and deeply rooted sustainability challenges, and we acknowledge our responsibility to address them. As we continue mapping risks in our supply chain, we are aware that there are still areas we may not yet have identified. Building internal knowledge and strengthening our ability to detect and manage potential risks therefore remains an ongoing priority — including our responsibility to protect workers' rights throughout the value chain.
Our ESG strategy is designed to meet these challenges, with a particular focus on reducing waste, lowering water consumption, sourcing lower-impact materials, increasing circularity, and ensuring that workers' rights and well-being are safeguarded across production stages.
We communicate our overall sustainability direction on our website at camillapihl.com/sustainability, while this report provides a more detailed overview for stakeholders who seek deeper insight into our work, progress, and priorities.

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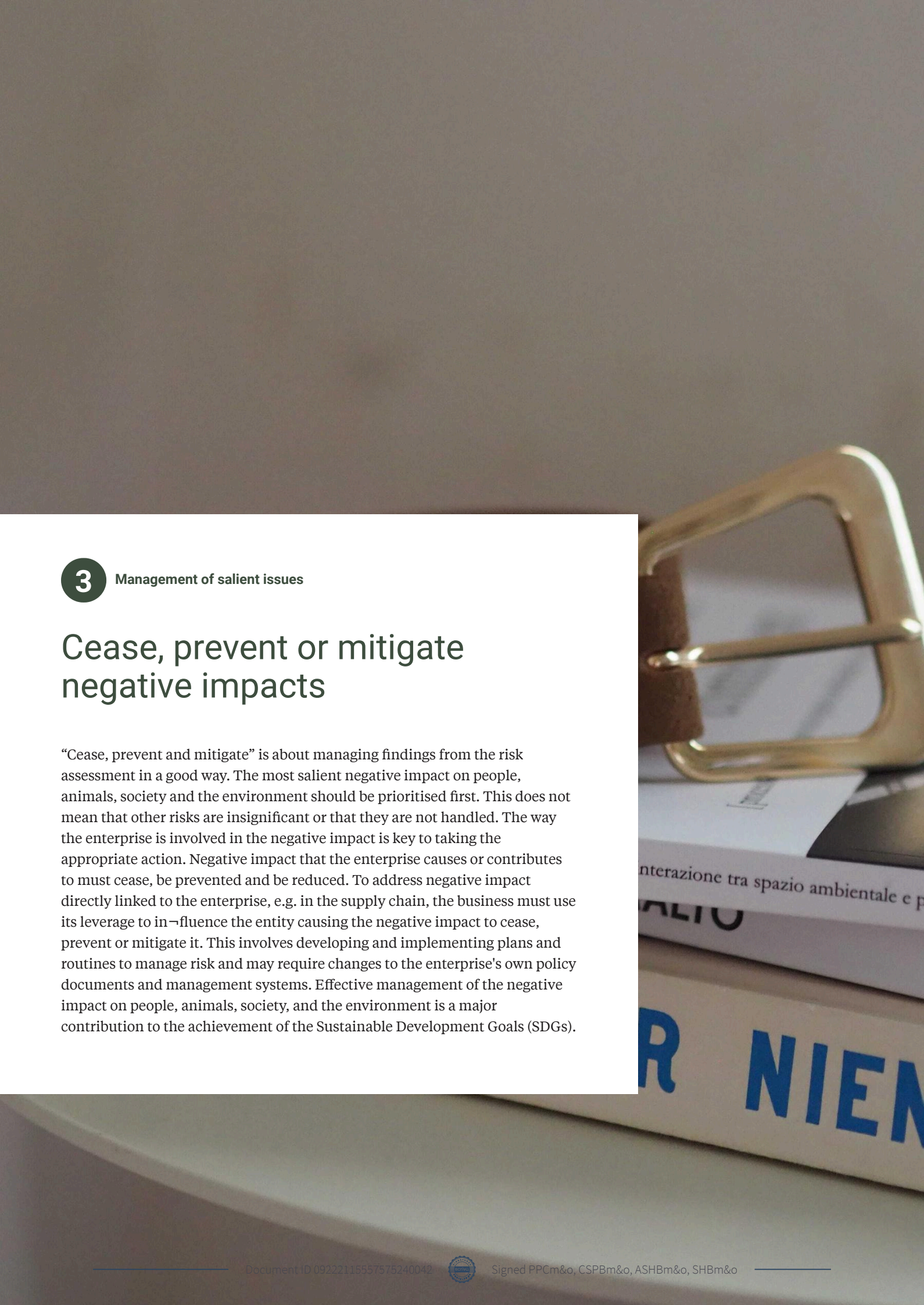

3 Management of salient issues

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 in¬fluence 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).

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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

	Fibre and raw materials with a negative impact on people, planet or animals
Goal : **Status :**	Source and use less impact materials: Choose materials that are environmentally friendly wherever possible, such as sustainably grown cotton or recycled cotton, recycled polyester, or natural fibers like wool and linen. Increase the share of preferred fibre for every year coming. We initiated this effort in 2023 and will continue working towards increasing the use of our preferred materials.
Goals in reporting year :	We strive for sourcing materials with less environmental and social impact wherever possible, such as sustainably grown, organic or recycled cotton, recycled polyester, or natural fibres like wool and linen.

Describe already implemented or planned measures :

2025:
In 2025, we continued integrating fibres from our preferred materials list and expanded our work to identify solutions that lower the environmental impact of our products. The largest share of a textile product's climate footprint occurs in the early production stages—raw-material and fibre production, yarn and fabric processing, wet treatment, and confectioning—as documented in RISE's analysis of the climate impact of Swedish clothing consumption across the full life cycle.*
The illustration below shows our current uptake of preferred materials. The slight reduction from AW25 to AW26 is mainly due to limited availability, higher market prices and minimum order-quantity requirements. For SS26 the uptake of preferred materials was 52%, this is the first time we report publicly on the SS collection uptake.

2024:
Increase the share of these fibre/materials.
Target 2024-2025: 20-30% - for planned AW25 collection the share of prefered fibre is 49% so we significantly exceeded the expectations.
Calculate the baseline we will measure from: baseline estimated for 2024 was 20% share of the collection made from preferred fibre.

2023:
We have established a list with the preferred fibre which have a reduced impact on people, animals and /or the environment. Many of the fibre are possible to source certified and this gives increased possibility to have traceability further back in the supply chain through the certification schemes.

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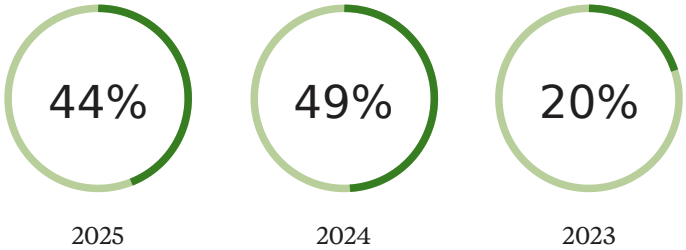
Preferred material list is available here; https://camillapihl.com/policies-and-guidelines

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

In 2026, our primary activities will include:
Strengthening collaboration with suppliers to secure verified data on fibre origin and material processing.
Scaling the use of preferred materials across key product categories.
Enhancing internal competence in material selection and ecodesign.
Continuing to test and evaluate emerging lower-impact materials and technologies.
Integrating preferred material KPIs into our design, buying, and product development workflows.

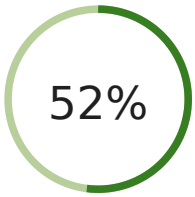
Indicator

Share of collections made from preferred materials Autumn/Winter collection



More detailed share of preferred materials uptake per collection:
AW26: 44% (reported for year 2025)
AW25: 49% (reported for year 2024)
Background;
Beginning in 2024, we established a baseline for measuring the share of preferred fibres by analysing the AW25 collection, which was designed during that year. For 2023, the reported figure represents an informed estimate for the 2024 collections, as our PLM data at that time was still incomplete.
In 2025, we strengthened our data quality further and included the AW26 collection—designed in 2025—in our measurement scope. With more comprehensive and structured data now available in the PLM system, the fibre-composition insights for AW26 and all future collections will be increasingly accurate and fully traceable.

Share of collections made from preferred materials Spring/Summer collection



Starting in 2026 to measure the % share of preferred fibre in the SS Collection, designed in 2025.
SS26: 52% (reported for year 2025)

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	Excessive use of overtime at the suppliers
Goal : **Status :**	To make sure our purchasing practices do not lead to excessive over time. Responsible purchasing practices are essential to achieving improvements at the factory level, both in terms of environmental and social aspects (working conditions). We have established a policy for responsible purchasing practices and will continue to increase awareness internally on how own practices affect the suppliers working conditions. Responsible purchasing practices contribute to preventing harm and facilitating social and environmental improvements across the supply chain.
Goals in reporting year :	As a member of Ethical Trade Norway, we have committed ourselves to Ethical Trade Declaration of principles which, among other things, says that members "must adapt their own purchasing practices in order to improve conditions for people, the environment and society in the supply chain". We work continuously to set or revise routines, develop management documents and tools to improve our purchasing practices. Our suppliers and partners can expect from us that our business and purchasing practices strengthens, not undermines, their ability to deliver on the requirements we set for conditions for people, society and environment.

Describe already implemented or planned measures :

2025:
We planned for a survey with selected suppliers to assess how our purchasing practices impact their production processes and working conditions, but due to lack of resources this will be part of the 2026 Living wage project.

We have previously communicated our expectations and updated the sampling process guidelines. As part of the evaluation, we will include specific questions on this process to ensure alignment.
The survey results will be discussed with suppliers, and we will collaborate to develop mutually beneficial solutions for an optimized and efficient process.

2024:
Explore more on how we can prevent or contribute to reduce the use of overtime at the suppliers:
Status: we have communicated our design, sampling and ordering process & timeline to all suppliers and included more details in the descriptions. During the development process we gather information from the suppliers on timeline for booking of fabrics and deadline for order placement to achieve the planned shipment date per season.

Track delays and reason for the delays:
Status; we have just implemented a new PLM and ERP system and will explore the system to log this and keep track the reason for delays - in that way we can analyse the data and work on improvements.

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Continue alliging responible purchasing practices in timelines and critical path development:
Status: we have revisited our design, sampling and ordering process & timeline to make sure its alligned with how we work today.

2023:
Avoid late changes on orders.
Sharing collection timeline & calendar with the suppliers and agree with the suppliers the deadline for placing orders.
Rising knowledge internally on responsible purchasing practices and established guidelines for Responsible Purchasing practices.

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

2026:
We will conduct a survey with selected suppliers to assess how our purchasing practices impact their production processes and working conditions. The survey results will be discussed with suppliers, and we will collaborate to develop mutually beneficial solutions for an optimized and efficient process. This information will help us evaluate the critical path from development to shipment and refine our internal processes.

Engage Internally to Reduce Purchasing-Related Risks;
Align design, buying and planning teams on forecasting accuracy, planning and lead times, and responsible purchasing practices.
Evaluate whether internal business practices are contributing to overtime risks, and adjust where needed.

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	Emissions, water, waste from textile production
Goal :	To ensure suppliers increase their awareness on reducing emissions and pollution from their own production. Scope 3 is the part of the value chain where the majority of the GHG emissions originate.
Status :	We have listed this as a salient issue in 2023 and we will have to investigate how the suppliers awareness and knowledge level are and which measures they have implemented or will do going forward.
Goals in reporting year :	Negative impact on the environment shall be reduced throughout the value chain. In line with the precautionary principle, measures shall be taken to continuously minimize greenhouse gas emissions and local pollution, the use of harmful chemicals, pesticides, and to ensure sustainable resource extraction and management of water, oceans, forest and land, and the conservation of biodiversity.

Describe already implemented or planned measures :

2025:
refer to 2026 and 2027 goals and activities for the coming reporting year in the next section:

2024:
We have signed up for a project to explore on selected products their products environmental footprint (PEF) in a pilot program with Trimco, Green Score Capital, NF&TA and industry peers. This project starts in 2025 and continues into 2026.

2023:
We have started to investigate how we can impact on reducing green house gas emissions in the supply chain. We also see that getting the right data and have a baseline for this is needed. We have participated in training for increasing knowledge on how to work with this going foward.
We assess relevant measures that reduce nature- and environmental impacts in our enterprise and our supply chain first step is using more of fibre and materials with less environmental impact.
We assess relevant measures that reduce greenhouse gas emission from our enterprise and our supply chain by gathering knowledge on how to develop a GHG strategy. We choose sea/rail/truck shipments to airfreight as far as possible.
We have started the work of documenting our greenhouse gas emission in a greenhouse gas (hereby GHG) accounting by securing the data/tags on the products in the new ERP system so we easier can gather data on the use of fibre and materials with less environmental impact.

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

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2026:
We are participating in a pilot project starting February 2025 with Trimco, Green Score Capital, NF&TA and industry peers to calculate the environmental footprint (PEF) on selected products and by that understand better where we can make optimise the input to reduce the products' PEF. This continues in 2026, public webinars have been arranged in 2025 and will continue in 2026 on the final assessments, experiences and summary from the indiustry peers involved in the project .

2027:
Gather information from existing and new suppliers on GHG measures already taken and planned actions coming years.
Understand their knowledge and awareness on adressing emissions and pollution from their production and supply chain.
Explore with the suppliers how we and the suppliers can reduce waste from production and processes.
Increase our knowledge and skills on AI and 3D design as helpful tools in the design process with the aim to reduce the need for physical samples.
Investigate how we can measure a GHG baseline and secure the data needed in the ERP system. Data connected to the supplier, manufacturer and materials will have to be included going forward.
Develop a GHG strategy with goals and actions going forward.

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	Forced labour in Xinjiang province and risk in labour transfer schemes elsewhere in the supply chain
Goal :	Not source raw materials or production from areas or factories known for using forced labour.
Status :	Enhancing our due-diligence practices to systematically detect, assess and mitigate any potential risks of forced labour.
Goals in reporting year :	Increase the insight of risks related to forced labour in the supply chain.

Describe already implemented or planned measures :

2025:
We expanded our mapping of raw materials and suppliers as part of the implementation of the new Certificate Manager system. We also collected value-chain data for selected styles in a pilot project to calculate PEF/LCA results, enabling us to better understand and assess fibre-origin risks. In addition, we transitioned to the updated Ethical Trade Norway risk assessment tool, replacing the previous Excel-based version and strengthening the quality and consistency of our due-diligence work.

2024:
Map out cotton raw material origin to find out more about potential risks related to cotton sourcing and production.
Status: mapped out cotton material with our main chinese cotton supplier in 2024. They source their cotton from Shandong and Henan province which have less risk of forced labour than Xinjaing region.

2023:
Already set as a requirement in our suppliers Code of Conduct and in policy for responsible business conduct.
We have participated in webinars in to increase our internal knowledge on the forced labour risks related to Xinjiang province and in chinese value chains.

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

2026:
Improving transparency and risk-assessment procedures to ensure early identification and prevention of forced-labour risks throughout our supply chain.
We will continue mapping tier 2 and 3 in the Certificate manager system including certificates and origin of the supplier.
Mapping of suppliers if they are part of labour transfer schemes as this is an additional risk for forced labour.

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In addition we will finalise data for the value chain in the pilot project for selected styles to calculate the PEF/LCA potentially we can evaluate better the risk of the fibre origin.
We will continue to use and update the data in the online new risk tool from Ethical Trade Norway.

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	Workers wage - living wage gap
Goal : Status :	To ensure production is carried out with with suppliers that uphold decent wage standards and prioritize the protection of worker's rights. We have communicated expectations for decent weges and workers rights through our supplier code of conduct. We support long term partnerships with suppliers that share our commitment to decent wages and worker well-being, reducing the need for constant renegotiation.
Goals in reporting year :	This issue is added to the salient risk for the 2024 report. First goal is to map the wage data from existing social audits,

Describe already implemented or planned measures :

2025:
We strengthened our work on living wages, social rights and social dialogue by building internal knowledge and insight across relevant teams. We encouraged the Living Wage Group within Ethical Trade Norway to resume its activities and re-establish a shared industry platform for learning and collaboration, which they did!
Using the data collected at the end of 2024, we developed KPIs on wage levels and created a dashboard to monitor these indicators alongside our other social and labour-related KPIs. These KPIs will be linked with our purchasing practices, enabling us to better understand how buying behaviour affects working conditions and wage outcomes in the supply chain. This work and KPIs will be included in the Living wage project in 2026.

2024:
We mapped the wage level at the majority of the 1st tier factories. Wage mapping was done based on information from the recent social audits with 17 factories.

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

2026: Living wage project planned goals and actions:
Conduct a comprehensive wage mapping across all suppliers and identify the gap between actual wages and recognised living-wage benchmarks.
Select two (or more) suppliers for a pilot dialogue on living wages and related topics, including principles for open costing and transparent price calculations.
Establish ongoing dialogue and explore opportunities to build supplier awareness and capacity on living wages and associated labour conditions including grievance mechanisms, worker dialoge and representation and social rights.
Assure consistent follow-up of audits, CAPs, worker voice and grievance systems.
Carry out a digital supplier survey to understand how suppliers experience our purchasing practices and to identify areas where they request improvements.
Plan and implement internal capacity-building for the design and production teams on how purchasing practices influence living wages and working conditions.

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Ensure that all buyers participate in a training programme on responsible purchasing practices in spring 2026.

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	Freedom of association & Collective Bargaining
Goal : Status :	To ensure that freedom of association and the right to collective bargaining among workers . We have communicated that we support free trade union organisation and collective bargaining. Freedom of Association and the Right to Collective Bargaining (ILO Conventions Nos. 87, 98, 135 and 154) are included in our supplier code of conduct which all suppliers have received and are commited to embed. We have outlined what constitutes a "functioning and effective" grievance mechanism in our minimum crieteria document for suppliers. Where country-specific conditions impose limitations, the minimum requirement is that suppliers must have a worker committee or at least a worker representative with direct access to management. Additionally, suppliers must have grievance mechanisms in place that allow employees to escalate concerns, ensuring these are clearly communicated to all staff. These requirements are outlined in our minimum criteria for suppliers.
Goals in reporting year :	**2025:** We will continue to assess this area with the remaining suppliers by collecting information through surveys and social audits. Gaining deeper insights into supplier conditions and operations enables us to identify areas for improvement and best practices more effectively.

Describe already implemented or planned measures :

Worker Representation and Grievance Mechanisms
In 2025, we continued assessing the maturity of grievance mechanisms across our supplier base. Our mapping from social audits shows that only a small share of suppliers currently have fully established and functioning grievance mechanisms, while several have partial systems in place. A significant portion of suppliers are not yet assessed. This confirms that worker voice and access to safe, confidential complaint channels remain an important improvement area in our supply chain. Strengthening grievance mechanisms will be a key focus as we build a more transparent and responsible supply chain.

Key Findings mapped in 2024:
We have conducted a comprehensive assessment of worker representation and grievance mechanisms across seven key suppliers in China. The seven suppliers we mapped out were of a relatively small to medium size with workers up to 100, two of them had workforce around 200. The key findings are as follows:

Grievance Mechanisms:
All factories have established systems for handling worker complaints. These mechanisms vary, all had some way of direct communication with management through worker representative or open discussions with workers directly. Some have in addition designated phone numbers for adressing complaints, while all suppliers have incorporated anonymous suggestion boxes.
Worker representatives (or labor union) facilitate structured dialogues with management. Smaller factories tend to rely on more direct and informal communication channels between workers and management. After

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visiting the factories, we observed a relationship of trust between workers and management, with no indications of communication barriers.

Common Concerns:
The most frequently reported concerns from both workers and management include welfare benefits, overtime and wages, insurance, and healthcare provisions.

Dialogue and Issue Resolution:
The frequency of formal meetings varies, ranging from monthly to quarterly. Minor issues are typically resolved at the worker-representative level, while more complex concerns are escalated to management. HR and Health, Environment, and Safety (HES) teams play a key role in addressing complex queries.
The factories maintain records of grievances and the actions taken to resolve them.

Worker Engagement and Well-being Initiatives:
-Some factories conduct semi-annual or annual worker satisfaction surveys to gather feedback and assess workplace conditions.
-Most factories provide regular training on health, environment, and safety (HES).
-Some factories organize team-building activities and cultural events, particularly around holidays.
-In facilities where workers reside in dormitories, employers often provide recreational spaces and amenities to support relaxation and social activities during off-hours.

Opportunities for Improvement:
While the overall maturity level of worker dialogue and representation is acceptable, there is room for enhancement in certain factories. Targeted training programs and increased awareness initiatives could further strengthen worker-management engagement and communication.

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Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year
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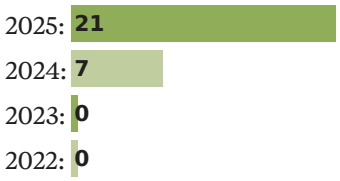
2026: next steps going forward is to investigate worker representation and grievance mechanisms with the complete supplier portfolio as part of the living wage project: Establish ongoing dialogue and explore opportunities to build supplier awareness and capacity on living wages and associated labour conditions including grievance mechanisms, worker dialoge and representation and social rights.

More detailed actions planned in 2026:
1. Complete assessments for all ungraded suppliers. Aim to evaluate the 14 suppliers not yet assessed, to ensure full visibility across the supply chain.
2. Integrate intensfied grievance checks into audits and onboarding
Ensure that social audits, supplier onboarding and annual reviews include specific evaluation of grievance systems.
3. Worker awareness practices
Encourage suppliers to document how workers are informed about their rights and how to use grievance mechanisms safely and without fear of retaliation.
4. Establish follow-up and continuous improvement plans: For suppliers with partial systems (4 suppliers) map them more detailed in what is missing and identify improvements and actions. Define timelines and required improvements for reaching full implementation.
5. Consider as part of the Living wage project if possible to find resources to build supplier capacity with for example offering training and practical tools for suppliers—especially smaller factories—to support the implementation of proper grievance channels (e.g., anonymous boxes, hotlines, HR-led processes, digital tools).

Indicator

Mapped worker representation and grievance mechanisms at the Tier 1 level:



2025 information is gathered from newly performed social audit reports held in 2025 at Tier 1 level:
EFFECTIVE GRIEVANCE MECHANISMS mapping:
Yes: 3 suppliers
Partially in place: 4 suppliers
Not graded/not assessed in audits yet: 14 suppliers

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3.B Other actions related to management of negative impact

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

We will by increasing the share of materials from preferred fibre list reduce some of the negative impact on nature and environment.
We will gather information on planned initiatives for the coming years in collaboration with suppliers and relevant stakeholders within the supply chain, focusing on reducing environmental and ecological impact. Aditonally it will be relevant mapping the already implemented measures and evaluating their outcomes for better understanding the effect and how it has impacted so far.

3.B.2 Reduction of greenhouse gas emissions

We will by increasing the share of materials from our preferred fibre list contribute to reducing green house gas emissions.
We will also map out measures already taken and achievements in our supply chain and the planned improvement actions going forward to reduce green house gas emissions.
See also more information in the salient risk section above under emissions and pollution from the textile industry.

3.B.3 Improvements in own purchasing practices

We will gather information through a survey to our suppliers on our own purchasing practices. From that we will evaluate if we need to adjust or change our purchasing practices. We will also investigate good practice from industry peers and the responsible purchasing practices project.
We have established a policy for responsible purchasing practices and a policy for responsible sourcing which the staff involved in sourcing and purchasing are aware of.

Main content of CAMILLA PIHL's purchasing practices are built on five core principles:
1. Responsible decision-making: Responsible purchasing practices are integrated into strategies, KPIs, training and internal accountability.
2. Long-term supplier partnerships:
We value stable relationships built on communication, trust and mutual respect to enable sustainable and profitable cooperation.
3. Predictable production planning:
We establish clear timelines and mutual expectations with suppliers to ensure coordinated and realistic production planning.
4. Fair and reliable payment practices:
We commit to reasonable payment terms, timely payments, and open dialogue in case of unforeseen delays.
5. Transparent and fair cost structures:
We work with transparent costing to ensure healthy supplier margins, decent wages in the supply chain, and safe, sustainable production conditions.

All policies and documents are available on our website:
https://camillapihl.com/policies-and-guidelines

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3.B.4 Choice of products and certifications

We will increase the share of materials from preferred fibre list, including certified fibre. We have listed several certifications we prefer to source from. The preferred material list can be found here:
https://a.storyblok.com/f/233239/x/be8f189a0e/preferred-materials-list.pdf
Main page for policies and guidlines: https://camillapihl.com/policies-and-guidelines

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

We support free trade union organisation and collective bargaining. It is included in our Supplier code of conduct Freedom of Association and the Right to Collective Bargaining (ILO Conventions Nos. 87, 98, 135 and 154). And as a minimum all suppliers must have a worker committee or at least a worker representative with direct communication with the management. This is set forth in minimum criteria for suppliers.

As a first step we have started investigate worker representation and how this is set up with seven key Chinese suppliers in 2024. More on this is described in the section above under salient risks.

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

We believe competence development and training of employees in our own organisation as well as with our suppliers and workers in their supply chain is important and valuable. We seek information to keep ourselves and our suppliers updated on expectations and coming regulations which are relevant for our business and production.

In 2025, we have onboarded and trained majority of suppliers on the PLM system. Integrating suppliers into this system enables more structured communication and improves traceability between the design team and merchandisers throughout the design and sampling process.
The PLM platform provides shared access to information for both suppliers and our team, reducing reliance on email exchanges. Key benefits of supplier integration include enhancing IT and data skills, improving communication flow, and making data extraction and reporting more efficient compared to the previous system.

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

We have an anti corruption policy which is applies to all employees, board members and consultants who perform tasks for Camilla Pihl Fashion Group AS.

In suppliers code of conduct we state that "Corruption in any form is not accepted, including bribery, extortion, kickbacks and improper private or professional benefits to customers, agents, contractors, suppliers or employees of any such party or government officials."

The policies can be found here: https://camillapihl.com/policies-and-guidelines

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

We have an Animal Welfare Policy and prioritize sourcing certified animal fibers as outlined in our Preferred Fiber List. By choosing certified materials, we mitigate the risk of poor animal welfare practices. All down and feathers we source are RDS-certified to ensure ethical and responsible sourcing.

The animal welfare policy can be found here: https://camillapihl.com/policies-and-guidelines

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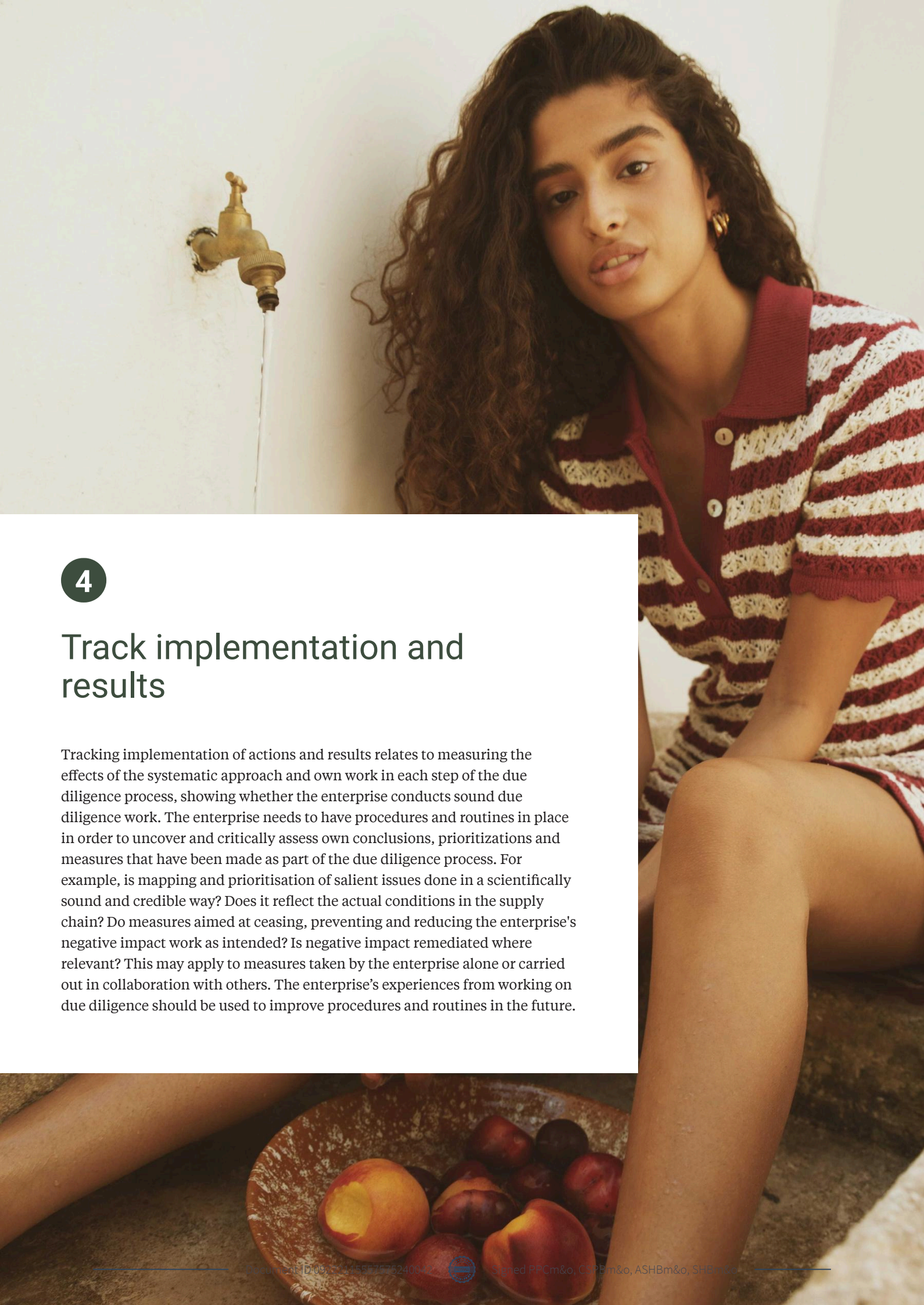

4

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.

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4.A. Track and assess

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

a)
Responsibility for tracking the effects and results of implemented measures lies with the CSR Manager, in close collaboration with relevant internal functions and our suppliers. We measure and collect data against the goals and actions defined in our ESG strategy. This includes information drawn from our ERP system, surveys, supplier visits, social audits, and other credible sources that provide the necessary insight into progress and gaps.
To ensure reliability, the CSR Manager coordinates the consolidation, quality control, and interpretation of data before it is shared internally.

b)
Evaluation of our implementation and due-diligence work is carried out by the CSR Manager, who ensures that ESG plans and strategies remain updated and that staff and management are appropriately informed and involved. The evaluation considers how our actions have influenced the prioritised salient risks and the overall impact on the supply chain and the company.
As a minimum, this evaluation takes place twice a year:
Spring: as part of the annual CSR/ESG reporting and sign-off process.
Autumn: for updates, status reviews, and planning of next year's priorities, actions, and budget.
Feedback received from Ethical Trade Norway on our annual report will be shared with management and used as an important input into evaluating our performance and identifying areas for improvement going forward.

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

We have strengthened our KPI framework and added additional indicators to the 2025 report in Sections 2 and 3. As we continue to build experience within our priority ESG areas, these metrics provide a stronger foundation for steering our work going forward. The KPIs enable us to track and monitor progress, ensure accountability, and create clear internal visibility on status and development.

For 2026, we have established additional KPIs in areas where we will begin systematic monitoring. These indicators will play a key role in prioritisation, follow-up, and long-term performance management.
We will continue to seek best practices and methodological support through Ethical Trade Norway and other relevant partners to ensure that our approach remains aligned with recognised standards.

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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.

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5.A External communication

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

If any negative impact is uncovered we will have dialogue with the parties involved on which remediation actions are taken, how they adress the follow up and effect and if there are found rootcauses or other information which can be relevant for further improvement actions.

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

In our policies and guidelines, publicly available on our website we have set clear expectations to responsible business practices in own and suppliers operations.
We will report on our ESG work and progress for how we manage and handle negative impact in the annual ETN reporting.

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

We are subject to the Transparency Act and we believe that transparency is important to the industry, regardless of wheter you are a small or large player.
Inqueries related to the transparency act are answered by the CSR manager and/or customer care and when necessary, relevant people from other departments are involved.
We have published information on our website about the transparency: https://camillapihl.com/the-transparency-act

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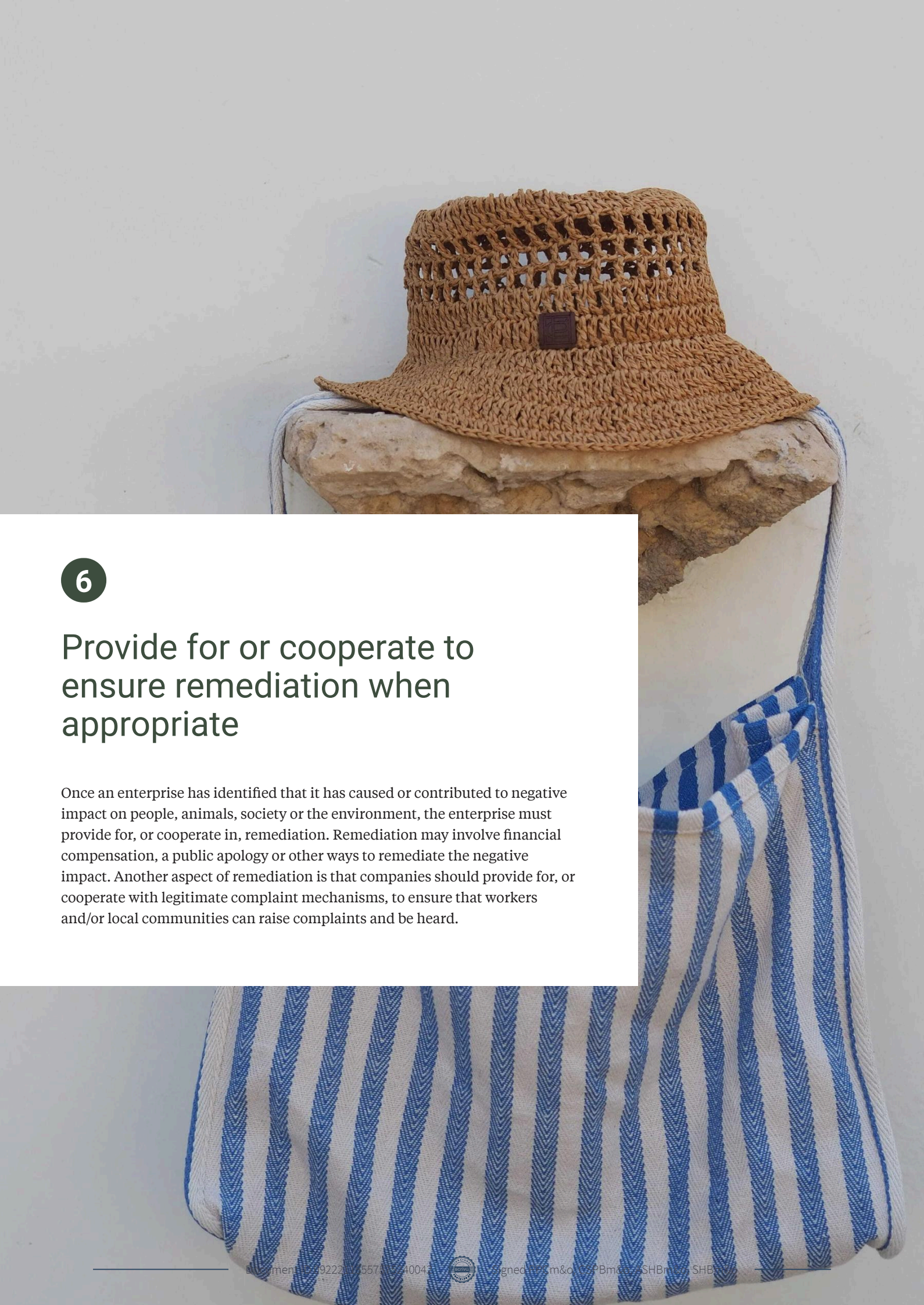

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Provide for or cooperate to ensure remediation when appropriate

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 enteprise's policy for remediation of negative impact

Our policy for remediation of negative impacts on people, animals, society and environment is described in the steering document "Policy for responsible business conduct"

Camilla Pihl Fashion Group AS shall conduct due diligence for responsible business conduct. This involves; conducting risk assessments to identify potential negative impact on people, society and the environment and to stop, prevent and reduce such impact. The measures put in place are monitored and their effect evaluated. The measures are communicated to those affected by our actions. If our activities are found to cause or contribute to negative impact on people, society or the environment, we will stop the activities and seek to provide remedy. If our supplier is responsible for the negative impact, the supplier is responsible for providing remedy.

A remediation routine is established to assist and ensure identification, stakeholder engagement, targeted remedy, corrective actions, verification, and transparent reporting — all grounded in continuous improvement and responsible corporate behaviour. The structure follows OECD Due Diligence Guidance and aligns with CSRD/ESRS expectations while remaining simple enough to operationalize.

We expect also that our suppliers have a responsibility and that they provide remedy if necessary. In the suppliers code of conduct we have requested that suppliers shall: "Conduct due diligence for responsible business conduct. This involves; conducting risk assessments to identify potential negative impact on people, society and the environment and to stop, prevent and reduce such impact. The measures put in place must be monitored and their effect evaluated. The measures taken must be communicated to those affected by your actions. If the supplier is responsible for the negative impact/damage, they are responsible for providing remedy."

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

It has not been identified cases of remediation in the reporting year.

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6.B. Ensure access to grievance mechanisms

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

We expect that our suppliers comply with our guidelines and requirements which includes in the minimum criteria and supplier onboarding:
"Grievance mechanisms that allow employees to escalate grievances must be established. Information about grievance channels and procedures must be communicated to all employees."

Also in the supplier Code of conduct we require the suppliers to: "Have a system in place to manage complaints related to human rights, labour rights, the environment and corruption."

At the end of 2025, we decided to join the Living Wage Project Group, beginning in January 2026 together with other industry peers across textiles, IT, food, and FMCG. The project focuses on the key factors influencing living wages, including workers' rights and effective grievance mechanisms. Objective will be to maintain or participate in legitimate grievance mechanisms and ensure that workers and producers can raise concerns without fear of retaliation, and complaints related to wages and incomes will be investigated and addressed in a timely and effective manner.

In 2024 we have investigated this area with seven key suppliers that we visited spring 2024. We included also questions related to worker dialogue and worker representation. Below is a summary.

The following are the main findings previously identified:
The seven suppliers we mapped out in 2024 were of a relatively small to medium size with workers up to 100 , two of them have workforce around 200. (The following information summary can also be found in section 3.B.5):

Grievance Mechanisms: All factories have established systems for handling worker complaints. These mechanisms vary, with some allowing direct communication with management through open discussions or designated phone numbers, while others incorporate anonymous suggestion boxes or both. Additionally, worker representatives (or labor unions) facilitate structured dialogues with management. Smaller factories tend to rely on more direct and informal communication channels between workers and management.

Common Concerns: The most frequently reported concerns from both workers and management include welfare benefits, overtime and wages, insurance, and healthcare provisions.

Dialogue and Issue Resolution: The frequency of formal meetings varies, ranging from monthly to quarterly. Minor issues are typically resolved at the worker-representative level, while more complex concerns are escalated to management. HR and Health, Environment, and Safety (HES) teams play a key role in addressing complex queries. Factories maintain records of grievances and the actions taken to resolve them.

Worker Engagement and Well-being Initiatives:
-Some factories conduct semi-annual or annual worker satisfaction surveys to gather feedback and assess workplace conditions.
-Most factories provide regular training on health, environment, and safety (HES).
-Some factories organize team-building activities and cultural events, particularly around holidays.
-In facilities where workers reside in dormitories, employers often provide recreational spaces and amenities to support relaxation and social activities during off-hours.

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Opportunities for Improvement: While the overall maturity level of worker dialogue and representation is acceptable, there is room for enhancement in certain factories. Targeted training programs and increased awareness initiatives could further strengthen worker-management engagement and communication.

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