



Traceability, Transparency and Trustworthiness

ESG REPORT 2025

Contents

About this Report.....	3
About Wenaas	4
Where Wenaas are Today	5
Commitment and Sustainable Values	6
Highlights from the Year.....	8
Wenaas Supply Chain Management.....	10
ISO.....	12
Our ESG Pillars and Priorities	14
ENVIRONMENT	
Double Materiality – Environment	19
Climate and Energy	20
Carbon Risks and Mitigation.....	21
Chemicals Management.....	22
Responsible Materials & Packaging.....	23
Responsible Sourcing – Certifications & Memberships	24
Circularity, Waste and Product Design.....	26
SOCIAL	
Double Materiality – Social	26
Safe & Inclusive Workplace.....	30
Fair Employment & Well-being.....	31
Product Safety & Quality for Users	32
Responsible Sourcing & Human Rights	33
Norwegian Transparency Act & OECD Due Diligence	34
GOVERNANCE	
Double Materiality – Governance.....	37
Governance & Ethics	38
Speak-Up & Grievance.....	39
Certifications, Memberships & Reporting	40
Forward-looking Statement	41
Sustainable Certifications, Recognitions and Memberships 1995 – 2025.....	42
Memberships and Collaborations	44
Recognitions.....	45
Glossary of Terms.....	46
ESRS Index.....	50
Partners	51

About this Report

ABOUT

Since 2023, Wenaas has been subject to the Norwegian Transparency Act and conduct due diligence in accordance with the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. These initiatives reflect our dedication to transparency, accountability, and responsible business practices across all areas of our operations. This ESG report provides a comprehensive overview of our corporate identity, the principles that guide our decision-making, and the tangible actions we are taking to create long-term value through sustainable and ethical business practices.

The report is organized into four sections. The first section provides information about the company and its key priorities. The remaining three sections cover Environmental, Social, and Governance matters related to Wenaas.

ESRS

This report reaffirms our commitment to Environmental, Social, and Governance (ESG) principles by outlining our strategic roadmap and highlighting the progress made on key sustainability priorities. Although Wenaas is not formally required to prepare a stand-alone report under the Corporate Sustainability Reporting Directive (CSRD), we have proactively chosen to align certain datapoints with its requirements and to incorporate parts of our sustainability statement in accordance with the European Sustainability Reporting Standards (ESRS).

CEO

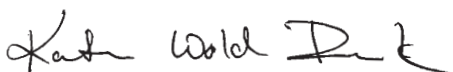
At Wenaas, we believe that long-term value is created when people, planet, and business move forward together. Our culture is built on respect, responsibility, and a deep commitment to long-term thinking - values that inspire us to create not only safer workplaces, but a more sustainable world for future generations. Sustainability isn't just an initiative for us - it is a guiding principle that shapes the way we innovate, collaborate, and lead.

This ESG report marks an important milestone on our sustainability journey. It reflects our progress to date, our ambitions for the future, and a collective purpose that drives us forward. In this report, we evaluate numerous key performance indicators, alongside the initiatives and achievements that define our sustainability development. By aligning our efforts to selected UN Sustainable Development Goals and key ISO standards, we aim to provide clarity, accountability, and a shared understanding of where we are heading. Guided by our ESG values of Traceability, Transparency, and Trustworthiness, we are shaping a value chain that supports green growth and encourages our suppliers to pursue more sustainable practices.

We hope to contribute to an industry where decisions are influenced by intentional design, responsible resource use, and sustainable ways of working. This is the future we are working towards, made possible through the dedication, expertise, and leadership of our employees, suppliers, partners, and stakeholders.

I hope this report reflects the optimism and commitment behind our efforts to advance a more sustainable workwear industry and contribute to a more sustainable world.

Thank you for being part of this journey.



Katrine Wold Deunk, CEO

About Wenaas

WENAAS – SAFETY AND QUALITY SINCE 1931

From the very beginning, our mission has been clear: to keep people safe at work - especially in demanding environments across the oil, gas, energy, and maritime industries. With a strong focus on innovation, sustainability, and digital solutions, Wenaas continues to strengthen our position as a trusted partner in workwear and safety. Founded in 1931 by Lars Wenaas in Måndalen, Norway, our journey began with a modest textile factory. Since then, we have evolved alongside the industries we serve, becoming a pioneer in high-quality, custom, and tailored workwear and uniforms that combine safety, comfort, and durability. As early as the 1950s, Wenaas introduced flame-retardant garments for the oil sector, and in the 1970s, we played a key role in shaping the European EN standards for protective clothing. Our commitment to innovation and operational efficiency has enabled us to continuously find smarter ways to optimize the daily work experience for our customers - always with safety at the core.

We protect people at work not only through the products we deliver but also within our own organization. Safe and inclusive workplaces are essential for well-being and productivity, which is why we strive to be an employer that puts people first. We are committed to fostering a safe, healthy, and inclusive environment where every individual feels valued, respected, and empowered to thrive. Wenaas is proud to be certified ISO 45001, reflecting our dedication to systematic and proactive management of occupational health and safety, and to ensuring that safety is embedded in every aspect of our operations. Our working environment is continuously improved through structured and inclusive processes, including employee surveys, one-on-one development conversations, safety inspections, deviation reporting, departmental and general meetings, and the active involvement of our Working Environment Committee (AMU) and safety representatives. These initiatives ensure that employee voices are heard and that improvements are driven by real insights and collaboration.

Equally important is our commitment to diversity and inclusion. At Wenaas, everyone should feel welcome - regardless of background, identity, or experience. We promote a culture of openness, equality, and mutual respect, which strengthens our teams, drives innovation, and reflects the values we stand for as a company. Through continuous improvement, training, and engagement, we work collaboratively to build a strong safety and inclusion culture. Our goal is not only to prevent accidents and injuries but also to create a workplace where our people can grow and succeed - because when our employees thrive, so does our company.


THE COTTON GROUP

Wenaas Workwear AS is part of The Cotton Group - a collective of six independent, market-leading companies within the workwear and professional clothing sector. Each company brings its own heritage and specialized expertise, contributing to a comprehensive offering that spans a wide range of industries and needs. The group's portfolio includes everything from branded profile clothing (B&C) and distribution of promotional products (Falk & Ross) to advanced technical workwear for high-risk professions (Wenaas), as well as specialized apparel for healthcare, care, and service sectors (Clinic Dress, Hejco, Martinson, and Sverre W. Monsen).

The Cotton Group's vision for conducting its business sets out a high ethical standard with a focus on minimizing the environmental footprint and being a fair and equitable company respecting everybody's rights. As part hereof, The Cotton Group supports initiatives to promote greater environmental responsibility and encourage environmentally friendly technologies, and continuously seek to improve environmental performance, by reducing use of energy, water and material resources, and by minimizing emissions and waste.



 Wenaas - Logistics and sales offices

 Wenaas – Country of key supplier production

Where Wenaas are Today

A HOLISTIC, GLOBAL, AND SUSTAINABLE VALUE CHAIN

Wenaas operates within a comprehensive and global value chain that spans the entire lifecycle of our products - from customer engagement, innovation, and design/product development to certifications, norms and standards, responsible sourcing of materials, production, logistics, and final delivery. Our commitment also extends to circularity and the responsible end-of-life handling of our products. This integrated approach enables us to deliver solutions that not only meet current industry demands but are also designed with future needs and sustainable development in mind.

Wenaas adheres to clear and strict guidelines for ethical trade, product quality, and safety across all stages of the value chain. Our strength lies in the combination of deep industry expertise and the capacity to manage complex product requirements. This positions us uniquely to ensure both competitiveness and delivery reliability in a demanding global market.

Innovation and efficiency remain at the core of our operations. Since the 1990s and 2000s, Wenaas has expanded its focus to include advanced logistics, digital commerce solutions, and international growth. Today, our global presence includes offices and production facilities in Norway, Sweden, the UK, the Netherlands, the USA, and Asia - enabling us to serve customers worldwide with precision, consistency, and sustainability.

For more information about Wenaas' history: [Wenaas - History](#)



Commitment and Sustainable Values

At Wenaas, we believe that how we achieve results is just as important as the results themselves. As a company dedicated to protecting people at work, we are fully aware that our business operations carry both environmental and social responsibilities that extend far beyond our own organization. Being one of the market leaders in workwear and protective equipment, we set ambitious standards for ourselves. We are committed to contributing to a safe, healthy, and sustainable world - not only by ensuring the quality and performance of our products, but by acting responsibly across our entire value chain.

TRACEABILITY

We actively monitor our supply chain to promote responsible sourcing and compliance with labor, environmental, and safety standards in production.

TRANSPARENCY

We are committed to openly communicating our policies, practices, and performance, providing stakeholders with reliable and sustainable information.

TRUSTWORTHINESS

We uphold international standards, act with integrity, and foster long-term partnerships based on mutual respect, accountability, and ethical conduct.



Traceability, Transparency and
Trustworthiness

194

Total number of employees

913

MNOK. Total revenue

Highlights from the Year

85%

Supplier cooperation over 4 years



14,6%

Total reduction of
Scope 1 and 2 emissions



92%

Amfori BSCI compliance
on Wenaas brand



97%

Percentage of signed
Code of Conduct

Wenaas Supply Chain Management

THE IMPORTANCE OF ETHICAL BEHAVIOR

Wenaas strives towards responsible business conduct that respects people, society, animals and the environment. Our Code of Conduct (CoC) forms the foundation of our sustainability work. In general, Wenaas has implemented comprehensive strategies, policies, and guidelines to address key areas such as health and safety, environmental protection, product innovation, and ethical business practices. These guidelines are regularly reviewed and updated to align with evolving regulatory requirements, stakeholder expectations, and sustainability goals.

Our CoC and ESG Supplier Program is central to our ESG strategy. All suppliers and partners are required to sign the Wenaas Code of Conduct before any commercial activity begins. This document outlines our minimum standards related to human rights, labor practices, environmental stewardship, anti-corruption, and legal compliance. It also references to more detailed governing documents that support continuous improvement. To strengthen traceability and mitigate risks, we monitor supplier compliance through audits, dialogue, and ongoing performance evaluation. Failure to comply with the Code of Conduct - or to take corrective actions when needed - may result in the termination of the business relationship. For more information on our ESG program and Supplier requirements: [Wenaas - Sustainability](#)

The processes behind a Wenaas product

- 1. Innovation and Product Development**
(Customer requirements - R&D, product quality and EN standards)
- 2. Raw Materials**
(The 7-steps in our supply chain; T1-T7 - and our ESG initiatives)
- 3. Ethical Sourcing**
(ESG Supplier requirements
- risk approach, transparency and set-up)
- 4. Wenaas Procurement**
(Demand, supply and inventory - centralized in HQ)
- 5. Transportation - Inbound**
(Wenaas warehouses
- Norway, UK, Netherlands, Singapore & USA)
- 6. Value Added Service (VAS)**
(Tailoring, repair and transfer/embroidery logo
- centralized in Norway - headquarters (HQ))
- 7. Sales**
(Online B2B, Retail and B2C - eco-friendly incentives)
- 8. Logistics - Outbound**
(Wenaas warehouses - serving to all national and international customers)
- 9. PLCM Initiatives**
(BMs - Collaborations to extend product life cycle management)



The 7-steps in our supply chain

With a focus on renewable energy and concern on waste management - upcycling, downcycling and recycling (zero-discharge)

Step 1: Raw fibre material - Tier 7

(Process of collecting the raw material cotton, wool, polyester, cellulose).

Step 2: Ginning - Tier 6

(Process of conditioning of the fibre).

Step 3: Spinning - Tier 5

(Process of spinning the yarn).

Step 4: Knitting/Weaving/Leather - Tier 4

(Process of fabrication - fabrics /leather).

Step 5: Wet processing - Tier 3

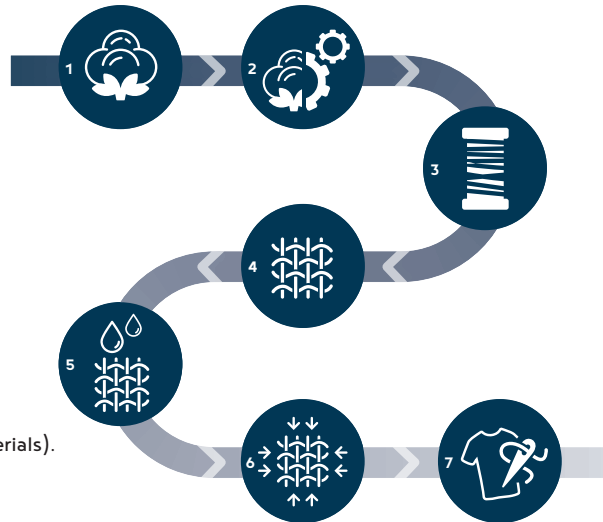
(Process of dyeing and washing treatments).

Step 6: Fabric finishing - Tier 2

(Process of conditioning the properties of the materials).

Step 7: Garment manufacturing - Tier 1

(Manufacturing process of Cut, Make, Trim (CMT))



SOURCING PRACTICES

Wenaas operates a dual sourcing strategy to ensure resilience, flexibility, and competitiveness across our global supply chain. This approach enhances innovation, quality, and value creation through healthy competition and supplier diversity. Our suppliers and business partners are represented in Asia, Southern Africa, The USA and Europe. We primarily source directly from Tier 1 manufacturers, maintaining direct contact with factories producing our branded products. This procurement model strengthens control, quality, transparency, and accountability.

To manage ESG risks, all suppliers - including sub-suppliers must adhere to our ESG standards. We conduct factory assessments and require full compliance with our requirements. For third-party brands, we purchase directly from brand-owner producers. In the PPE category, 100% of our sourcing is through contracted brand-owner manufacturers. The graphic (*The processes behind a Wenaas product*) illustrates the key processes behind our products and how our teams work collaboratively to continuously develop the best possible solutions for our customers.

SUPPLY CHAIN TRANSPARENCY

We acknowledge that comprehensive supply chain management extends beyond tier-one (T1) suppliers. As part of our commitment to transparency and responsible sourcing, we are continuously increasing visibility across tiers two through seven (T2 - T7). This process enables us to identify the geographic locations of sub-suppliers and to better understand the conditions under which they operate. For our key suppliers, we maintain a clear understanding of their sub-suppliers collaborations, allowing us to strengthen oversight, improve risk management, and implement effective mitigation strategies. In several product collections, Wenaas has nominated fabric suppliers to further increase traceability and transparency throughout all stages of production.

The graphic (*The 7-steps in our supply chain*) illustrates the seven stages of our supply chain - from raw fiber sourcing to garment manufacturing. These steps reflect an ongoing mapping process that is embedded within our sourcing strategy and due diligence framework.

CERTIFIED

ISO

ISO 9001:2015

ISO 9001 is an international standard for a quality management system (QMS). This system ensures that all processes related to products and services comply with customer and regulatory requirements. It embeds customer focus, process clarity, competent people, supplier control, and continuous improvement supported by data and feedback. The benefit is reliable outcomes, fewer defects and complaints, and stronger trust throughout the supply chain. ISO 9001 supports the Social pillar by demonstrating that the organization protects end users and communities through dependable quality and safety by design.

Wenaas HQ (Måndalen, Norway) has been ISO 9001 certified since 1997, demonstrating a long-term commitment to maintaining and improving our Quality Management System. The certification, issued by Dovre Sertifisering AS, confirms that our processes meet internationally recognized standards for quality assurance. Through systematic management responsibility, resource planning, product realization, and continuous measurement and improvement, we ensure that customer requirements are met and often exceeded. This structured approach strengthens operational efficiency, enhances stakeholder confidence, and fosters a culture of continual improvement across all parts of the organization.



ISO 14001:2015

ISO 14001 is the international standard for environmental management (EMS). It asks organizations to identify environmental aspects and impacts, set measurable objectives, ensure compliance, control operations, prepare for emergencies, and monitor results across areas such as energy use, emissions, waste, and water. The outcome is disciplined, auditable environmental performance with lower resource use, reduced pollution risk, and fewer incidents. ISO 14001 is direct evidence of the Environment pillar through structured stewardship and verifiable metrics.

Wenaas HQ (Måndalen, Norway) has been ISO 14001 certified since 2017, confirming our commitment to systematic environmental management and continuous improvement. The certification, issued by Dovre Sertifisering AS, verifies that our Environmental Management System meets international requirements for identifying, evaluating, and controlling environmental aspects and impacts. Through clear environmental policies, defined objectives, and operational controls, we ensure responsible resource use, waste reduction, and compliance with legal and stakeholder expectations. This structured approach strengthens our environmental performance, enhances transparency, and supports long-term sustainability across our operations.



ISO 45001:2018

ISO 45001 is the international standard for occupational health and safety management (OH&S). It requires leadership to set policy and accountability, identifies hazards and legal obligations, establishes risk controls, investigates incidents, and checks performance through internal audits and management reviews to drive improvement. The value is a predictable, evidence-based safety system that reduces incidents, absenteeism, and liability while building a strong safety culture. ISO 45001 demonstrates the Governance pillar by showing clear roles, controls, and assurance around people's health and safety.

Wenaas HQ (Måndalen, Norway) has been ISO 45001 certified since 2025, reinforcing our commitment to proactive health and safety management and continuous improvement. The certification, issued by Dovre Sertifisering AS, confirms that our Occupational Health and Safety Management System meet international requirements for preventing work-related injuries and illnesses. Through leadership engagement, employee participation, and systematic risk management, we ensure a safe and healthy working environment across all operations. This structured approach enhances well-being, strengthens compliance, and fosters a culture of care and accountability that extends throughout the organization.



SUSTAINABLE DEVELOPMENT GOALS

ISO SUPPORTS THE UN SDGS

The ISO 9001, ISO 14001, and ISO 45001 standards support with the principles of the United Nations Sustainable Development Goals (SDGs) and combined they provide us with an excellent framework in advancing our sustainable and responsible business practices. ISO 9001 promotes quality management, innovation, and continual improvement, fostering sustainable economic growth and efficient production. ISO 14001 focuses on environmental stewardship, helping organizations reduce their ecological footprint, manage resources responsibly, and take action to mitigate climate impacts. Meanwhile, ISO 45001 fosters safe and healthy working conditions, promoting employee well-being, equality, and secure employment. Together, these standards provide a robust framework for integrating sustainability into organizational strategy, operations, and culture, thereby contributing to global sustainable development.

Our ESG Pillars and Priorities

Our commitment to ESG is not a one-time effort, but a continuous journey. We remain focused on making meaningful progress and being trusted partners in the transition toward a more responsible and resilient future. At Wenaas, ESG is a core part of our overall sustainability strategy and essential for green growth. Our Environmental, Social, and Governance (ESG) priorities are fully aligned with the United Nations Sustainable Development Goals (SDGs) and demonstrate our long-term commitment to environmental management, social responsibility, and sustainable economic growth.

BY EMBEDDING THE SDGS WITHIN OUR ESG FRAMEWORK, WE AIM TO:

- Develop and maintain advanced, sustainable supply chains that reinforce our strategic initiatives.
- Strengthen collaboration and create synergies between Wenaas and our supplier network.
- Ensure consistent adherence to, and continuous improvement of, our sourcing and ethical standards.
- Enhance transparency, traceability, and accountability throughout our value chain.
- Mitigate operational risks while minimizing our environmental impact.
- Foster innovation and reinforce brand value through responsible and sustainable business practices.

The visual representation below illustrates our ESG pathway and its alignment with the United Nations Sustainable Development Goals (SDGs), followed by the specific SDGs we have identified as our priorities.



Environment

Protecting Environmental Resources

Wenaas is committed to reducing waste and pollution

- We utilize future-oriented analytical tools in collaboration with our key suppliers to improve transparency and traceability in sustainability data.
- Our goal is to phase out key product groups and replace them with recognizable, certified, and environmentally responsible programs.
- Wenaas is committed to reducing carbon emissions throughout the production processes, while actively promoting cleaner and energy-efficient solutions.



Social

Our Social Management Capabilities

Wenaas is committed to being a safe and equal workplace

- By ensuring compliance with safety and environmental standards across all internal departments and maintaining oversight of the entire supplier network.
- Promoting decent work through social dialogue, protecting against discrimination, and fostering equality, fair wages, and inclusion.
- Wenaas takes a pragmatic, holistic approach to understanding supply chain workers' needs, with a focus on gender equality and social justice across our operations.



Governance

Collaboration and Governance Reporting

Wenaas is committed to transparency and embracing change

- Through ongoing market monitoring and regulatory compliance, Wenaas ensures transparent annual reporting to national and international ESG standards.
- Our approach focuses on green growth, integrating environmental and social considerations into our prioritized SDGs and ISO-aligned management systems.
- Wenaas prioritizes building resilient, transparent, and beneficial relationships across our supplier network to promote fair trade and sustainable development.





SDG 5: GENDER EQUALITY

The United Nations Sustainable Development Goal 5 (SDG 5) aims to achieve gender equality and empower all women and girls. It seeks to end discrimination, violence, and harmful practices, ensure equal access to education, resources, leadership, opportunities, and promote laws and policies that support women's rights. Ultimately, SDG 5 envisions a world where women and girls enjoy equal rights, opportunities, and freedoms in all aspects of life.

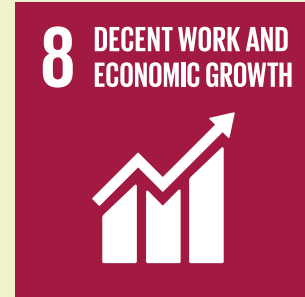
Wenaas is committed to achieving gender equality and empowering all women and girls across our operations and supply chain. We promote equal opportunities in recruitment, development, and leadership, supported by our Code of Conduct and Policy for Responsible Business Conduct for employees, suppliers, and partners. We strive to prevent discrimination and harassment by providing training, awareness initiatives, and accessible grievance mechanisms through the amfori BSCI program. In leadership, we expect our suppliers to uphold social standards that promote gender equality, empower women, and ensure equal opportunities and workplace equality in the workplace.



SDG 7: AFFORDABLE AND CLEAN ENERGY

The United Nations Sustainable Development Goal 7 (SDG 7) aims to ensure access to affordable, reliable, sustainable, and modern energy for all. It focuses on expanding renewable energy sources, improving energy efficiency, and ensuring universal access to electricity and clean cooking solutions. SDG 7 promotes investment in clean technologies and sustainable infrastructure to reduce reliance on fossil fuels and support inclusive economic growth.

Wenaas seeks to ensure access to affordable, reliable, and sustainable energy across its operations and supply chain. We focus on energy efficiency, reducing emissions, and promoting renewable solutions, guided by ISO standards and internal energy management frameworks. Our key suppliers are expected to meet energy and environmental standards, preferably verified through third-party audits. By 2030, Wenaas aims to reduce own energy consumption and ensure all key supplier production sites meet energy efficiency targets, supporting our broader climate and sustainability goals.



SDG 8: DECENT WORK AND ECONOMIC GROWTH

The United Nations Sustainable Development Goal 8 (SDG 8) seeks to promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all. It encourages policies that foster entrepreneurship, innovation, and job creation while protecting labor rights and ensuring safe working conditions. SDG 8 emphasizes economic inclusion and growth that benefits people and the planet alike.

Wenaas believes that meaningful impact on social sustainability comes through respectful dialogue with suppliers, partners, and colleagues, supported by transparency in the value chain. Committed to the UN Guidelines for Business and Human Rights, we ensure that all suppliers, partners, and employees follow our Code of Conduct and Policy for Responsible Business Conduct, which safeguards labor rights and promotes safe and decent working conditions. Compliance with all applicable laws and regulations is mandatory, and any breach of the Code or failure to improve gives Wenaas the right to terminate contracts, reinforcing accountability and ethical practices throughout our operations.





**SDG 10:
REDUCED INEQUALITIES**

The United Nations Sustainable Development Goal 10 (SDG 10) aims to reduce inequality within and among countries. It calls for social, economic, and political inclusion regardless of age, gender, disability, race, or background. SDG 10 promotes fair policies, equal opportunities, and the reduction of income disparities, striving for a more equitable and just global society.

Wenaas works continuously to align with ILO labor standards, strengthen factory audit follow-up, and promote responsible business practices across our supply chain. We adhere to the OECD Due Diligence Guidelines for Responsible Supply Chains in the Garment and Footwear Sector, supporting Textiles 2030 targets and addressing impacts related to human rights, the environment, and governance. Through Ethical Trade Norway, Wenaas annually reviews its sustainability progress, while third-party audits measure supplier compliance. By 2027, all Wenaas brand suppliers are expected to meet amfori BSCI standards, ensuring fairness and equality throughout the value chain by third-party revisions.



**SDG 12:
RESPONSIBLE CONSUMPTION
AND PRODUCTION**

The United Nations Sustainable Development Goal 12 (SDG 12) seeks to ensure sustainable consumption and production patterns. It focuses on reducing waste, using natural resources efficiently, and promoting sustainable lifestyles and business practices. SDG 12 encourages innovation, recycling, and responsible supply chains to minimize environmental impact and foster long-term economic and ecological balance.

Wenaas is committed to protecting human health and the environment by preventing the harmful effects of chemical substances in both production and products. All suppliers and business partners must comply with the European REACH regulation through Wenaas' Restricted Substances List (RSL). We also work to raise awareness among customers to promote sustainable choices. Supplier performance is evaluated through both Self-Assessment Questionnaires (SAQs) and independent environmental audits. Our goal is for all Wenaas brand suppliers to comply with amfori standards by 2027. Through these efforts, we are promoting responsible production and strengthening environmental stewardship across our value chain.



**SDG 13:
CLIMATE ACTION**

The United Nations Sustainable Development Goal 13 (SDG 13) aims to take urgent action to combat climate change and its impacts. It calls for strengthened resilience, reduced emissions, and integration of climate measures into policies and planning. SDG 13 promotes global cooperation, education, and sustainable solutions to protect people and the planet from the growing risks of climate change.

Wenaas strives to reduce our carbon footprint by maximizing product lifecycles and increasing traceability to reduce waste and pollution throughout the supply chain. We are committed to support the Paris Agreement, aiming to reduce emissions by 2030 and achieve Net Zero by 2050. To strengthen climate resilience, Wenaas designs products guided by sustainability principles, defined KPIs, certifications, and eco-materials that enhance durability and versatility. Additionally, the company promotes fiber traceability and responsible sourcing through certifications such as Better Cotton (BCI), OEKO-TEX®, Woolmark and Leather Working Group (LWG) ensuring climate conscious production across our value chain.

17 PARTNERSHIPS FOR THE GOALS



SDG 17: PARTNERSHIP FOR GOALS

The United Nations Sustainable Development Goal 17 (SDG 17) focuses on strengthening global partnerships to support and achieve the Sustainable Development Goals. It emphasizes collaboration between governments, the private sector, and civil society through resource mobilization, technology transfer, and capacity building. SDG 17 highlights the importance of shared responsibility and cooperation to drive sustainable progress worldwide.

Wenaas strengthens global and local partnerships through ISO certification standards and active collaboration with suppliers, customers, NGOs, amfori BSCI, Ethical Trade Norway, and other stakeholders through development projects, workshops, and seminars. We take a holistic approach to risk management, climate action, and social governance, ensuring responsible due diligence and the protection of human rights and decent working conditions. By respecting each country's policies and leadership, Wenaas supports the implementation of initiatives that advance sustainable development and reduce poverty. The company reports annually in line with our comprehensive ESG strategy, promoting innovative and responsible solutions across the industry.

ENVIRONMENT

In this section

Double Materiality – Environment	19
Climate and Energy	20
Carbon Risks and Mitigation.....	21
Chemicals Management.....	22
Responsible Materials & Packaging.....	23
Responsible Sourcing – Certifications & Memberships	24
Circularity, Waste and Product Design.....	26

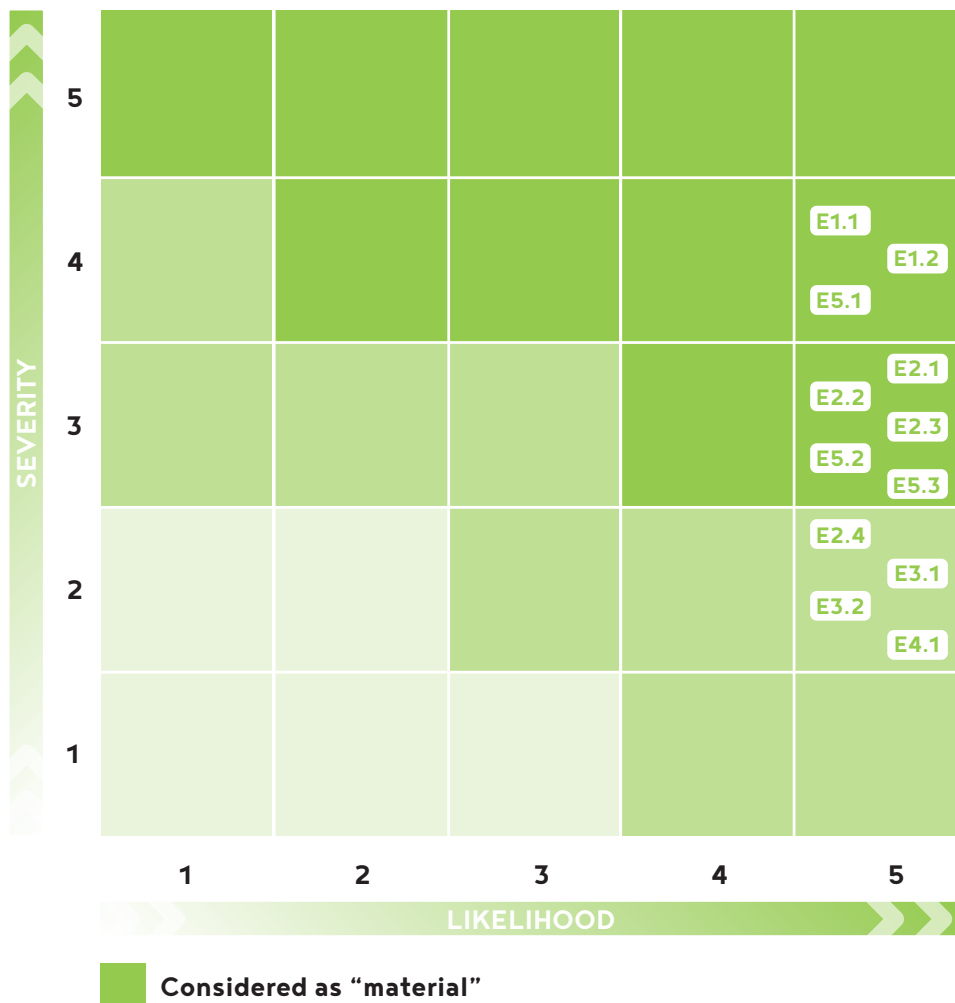
**“Wenaas is committed
to reducing waste and pollution”**

Double Materiality – Environment

This assessment is based on a Double Materiality Assessment and conducted in collaboration with PwC Denmark for The Cotton Group. The results may evolve over time as our operations, context, and stakeholder expectations change.

A topic is considered impact-material when it involves significant actual or potential impacts on people or the environment across our value chain. Significance is judged by severity, scale, scope, irremediability, and, for potential impacts, likelihood. Identifying multiple impact-material topics reflects transparency about where we may affect people or nature. These topics are tiered to guide action, with the most severe addressed first. A topic remains material even when strong controls exist, the significance lies in the potential for impact, not wrongdoing.

Environmental Impact Materiality



E1.1 Climate Change Mitigation, E1.2 Energy, E2.1 Pollution of Water, E2.2 Pollution of Soil, E2.3 Substances of Concern, E2.4 Microplastics, E3.1 Water Withdrawals, E3.2 Water Discharge, E4.1 Land-, Fresh Water- and Sea-use Change, E5.1 Resource Inflows, E5.2 Resource Outflows, E5.3 Waste



Climate and Energy

CLIMATE CHANGE

- Climate change affects global value chains, natural resources, and production stability.
- The workwear industry depends on materials and manufacturing processes that are energy intensive.
- Reliable access to energy is essential for our suppliers and operations.
- Transitioning toward low-emission production supports long-term resilience.
- Managing climate and energy risks is vital to maintaining sustainable growth.

OUR STRATEGY

- Set goals to phase out high-impact product groups and reduce CO₂ emissions and water footprint.
- Integrate energy efficiency and renewable energy criteria for key suppliers in our ESG Supplier Program.
- Optimize logistics routes and sourcing to reduce transport-energy consumption across supply chain.



KPIs	Performance	ESRS reference
Percentage key suppliers with renewable energy (WB - Wenaas Brand)	78%	E1-5
Energy intensity	1.02MWh per MNOK	E1-5
Scope 1 GHG emissions*	52.2	E1-6
Scope 2 GHG emissions* (location-based)	18.2	E1-6
Scope 3 GHG emissions*	235 995.8	E1-6
Total amount of GHG emissions*	236 066.2	E1-6

*Gross tCO₂e

DIRECT OPERATIONS AND UPSTREAM ACTIVITIES (SUPPLIERS)

Our greenhouse gas (GHG) emissions accounting focuses on the areas with the greatest impact across our supply chain and product portfolio. Scope 3 emissions stand for approximately 99% of Wenaas’ total footprint but is not fully calculated yet. We acknowledge that the number does not fully reflect the true emission impact of raw material extraction and full product lifecycles yet. To address this, we are strengthening data granularity and supplier reporting, prioritizing high-volume products and the most emission-intensive materials and production processes. This involves enhancing data collection from key suppliers on the materials and fabrics used in our own-brand products, while also implementing projects aimed at reducing water consumption through zero-liquid-discharge (ZLD) systems, increasing the share of renewable energy, and advancing the amfori BEPI program. Our supplier engagement program further supports improved emissions data sharing and, where possible, the development of life cycle assessments (LCAs), ensuring that sustainability considerations are integrated into product development and material selection.

Carbon Risks and Mitigation

CARBON RISK

- Carbon emissions are a key factor influencing environmental impact and regulatory expectations.
- Changing climate policies and carbon pricing affect supply chains and production costs.
- The greatest emission sources arise from material manufacturing and logistics.
- Understanding our carbon footprint helps identify the most effective areas for improvement.
- Reducing greenhouse gas emissions is an industry-wide responsibility.

OUR STRATEGY

- Use supplier screening and monitoring in our ESG Supplier Program to track carbon performance.
- Set reduction targets consistent with climate goals.
- Promote low-carbon materials and product designs early in development to reduce upstream emissions.

KPIs	Performance	ESRS reference
Percentage transportation downstream covered by truck and rail freight	>99.9%	E1-6
Percentage transportation upstream covered by sea freight	>99.5%	E1-6
Yearly change in diesel and petrol car emissions	- 20%	E1-6

CARBON ACCOUNTING AND GHG EMISSIONS

Wenaas' 2024 carbon accounting report provides an overview of Scope 1, Scope 2, and key Scope 3 emissions. Scope 1 covers direct emissions from company vehicles, while Scope 2 includes indirect emissions from energy use in warehouses, retail stores, and offices. Scope 3 encompasses upstream and downstream value chain activities such as purchased goods and services, transportation, waste, business travel, and product end-of-life. Reporting follows the GHG Protocol, ISO 14064-1, and ESRS standards, with all greenhouse gases, including CO₂, CH₄, N₂O, SF₆, HFCs, PFCs, and NF₃, converted to CO₂-equivalents. Wenaas is also advancing product-level LCAs and Digital Product Passports for improved transparency and accuracy. For more information on Wenaas Climate Accounting Report: [Wenaas - Memberships and collaborations](#)

TRANSPORTATION AND LOGISTICS

Wenaas collaborates with international logistics partners committed to decarbonizing air, ocean, and overland freight. Rail and water transport are prioritized for lower emissions, while shipments from Asia to Europe mainly use ocean freight. The company is exploring 100% direct emission-free deliveries from its main warehouse to major Norwegian cities, reinforcing its commitment to sustainable logistics. For more information on our transportation and logistics services:

[Wenaas - Transport and logistics](#)



Chemicals Management

CHEMICALS

- Safe use of chemicals protects people, ecosystems, and product integrity.
- The textile and PPE industries rely on chemical processes that must be strictly controlled.
- Global regulations and customer standards set high requirements for chemical safety.
- Transparency and traceability in the supply chain are crucial to ensure compliance.
- Responsible chemical management supports worker health and customer trust.

OUR STRATEGY

- Requiring all suppliers to adhere to Wenaas' Restricted Substances List.
- Third-party testing to verify compliance with harmful substance regulations in wet processing and finishing steps.
- The importance of chemical processes and finishes certified under OEKO-TEX® STANDARD 100, OEKO-TEX® LEATHER STANDARD, Woolmark and LWG standards.
- Preferring manufacturers audited and certified under OEKO-TEX® STeP and amfori BEPI.



KPIs	Performance	ESRS reference
Percentage suppliers signed RSL	97%	E2-1
Percentage products without PFAS	>98%	E2-5
Percentage suppliers signed amfori BEPI SAQ (WB)	62%	G1-2
Percentage spend on OEKO-TEX® STeP factories (WB)	48%	G1-2
Percentage spend on OEKO-TEX® STeP factories incl. third-part	35%	G1-2

COMPLIANCE WITH THE REACH REGULATION

Wenaas Workwear is committed to protecting human health and the environment by adhering to European chemical safety laws. All orders follow EU harmonized legislation and are regularly updated based on European Chemicals Agency (ECHA) guidance. Suppliers are screened to ensure compliance with Wenaas' ethical and environmental standards, and OEKO-TEX® STeP certification is recognized as an important benchmark for sustainable textile production. Our Restricted Substance List (RSL), based on REACH, the POPs Regulation, and the Biocidal Products Directive, sets strict limits on harmful chemicals, including substances of very high concern (SVHC) and PFAS. All suppliers and partners must fully comply with this list.

PFAS MANAGEMENT AND REGULATORY COMPLIANCE

According to European Chemicals Agency (ECHA), PFAS (per- and polyfluorinated alkyl substances) include a large class of thousands of synthetic chemicals. PTFE (Polytetrafluoroethylene), a widely used PFAS, is expected to be prohibited under EU regulations by 2026–2027. Wenaas fully supports these measures. As of 2024, PFAS are present only in a few specialized products, such as waterproof or flame-retardant garments and some fire-protection clothing, where they provide oil and dirt repellency. Our suppliers are actively phasing out PFAS and developing alternatives that maintain product protection and durability.

Responsible Materials & Packaging

MATERIALS & PACKAGING

- Material choices significantly affect environmental impact and product performance, supporting overall sustainability goals.
- Responsible sourcing of fibers; natural (leather, wool), plant-based (cotton), semi (cellulose/wood pulp) and synthetic fibers (polyester, nylon, acrylic, spandex).
- Using recycled and recyclable materials helps reduce pressure on natural systems, pollution, and energy consumption.
- Packaging plays a key role in both product protection and waste generation.
- Continuous improvement in materials and packaging supports circular solutions.

OUR STRATEGY

- Transition to certified eco-materials within our core product lines - e.g. OEKO-TEX® STANDARD 100, OEKO-TEX® LEATHER STANDARD, Better Cotton Initiative (BCI), Woolmark, the Global Recycled Standard (GRS), the Forest Stewardship Council® (FSC), and the Leather Working Group (LWG).
- Increasing products carrying the OEKO-TEX® MADE IN GREEN label (unique QR codes for supply chain visibility).
- Minimize unnecessary packaging and increase the recycling value for the packaging materials.
- Reduce plastic usage on product and packaging (aligned with EU's plastics strategy and the European Green Deal).

SOURCING, PRODUCT DEVELOPMENT, AND QUALITY ASSURANCE

Wenaas is committed to delivering high-quality, circular products through responsible sourcing, rigorous product development, and strict quality assurance. We work with carefully selected global suppliers to ensure materials and designs reflect craftsmanship, expertise, and environmental responsibility, while our in-house team of designers, technicians, and a certified product manager maintains control over development, innovation, and compliance. Ethical sourcing, dual supply chains across Europe, East Africa, South Asia, and East Asia, and robust quality control, including supplier inspections and real-time monitoring, ensure consistent standards for labor, environmental performance, and product quality.

SUSTAINABLE PACKAGING STATEMENT

Wenaas uses packaging designed to be recyclable, free from hazardous chemicals, and compliant with international and national regulations, using FSC-certified cardboard, recycled plastics, and carefully chosen materials to minimize waste. While some plastic remains necessary for moisture protection, we actively reduce usage, replacing polybags with paper alternatives where possible, with the long-term goal of environmentally optimized and fully circular packaging by 2028.

KPIs	Performance	ESRS reference
Percentage footwear w/ Leather Working Group	100%	E5-4
Percentage fabrics w/ OEKO-TEX® Standard 100	98%	E5-4
Percentage gloves w/ OEKO-TEX® Leather Standard	75%	E5-4
Percentage cotton sourced by Better Cotton Initiative	41%	E5-4
Percentage cardboard packaging outbound - FSC certified	100%	E5-4
Percentage increase styles w/ OEKO-TEX® Made in Green in 2025/2026 (from 9 to 40+)	350%	E5-4





Responsible Sourcing - Certifications & Memberships

OEKO-TEX® STANDARD 100 and OEKO-TEX® LEATHER STANDARD is a **PRODUCT CHEMICAL CERTIFICATE**. That ensures that textiles meet high human ecological requirements. OEKO-TEX® STANDARD 100 is globally recognized for verifying that textiles are tested for harmful substances from yarn to finished product. OEKO-TEX® LEATHER STANDARD ensures leather articles are tested for harmful substances and comply with REACH and other regulations.



OEKO-TEX® STeP is a **FACILITY CERTIFICATION**. To promote environmentally friendly and socially responsible working processes at the production sites. Impact calculator for the carbon and water footprint. OEKO-TEX® STeP covers all types of production facilities and certifies environmentally responsible processes across the entire supply chain, from fiber manufacturing to finishing.



OEKO-TEX® MADE IN GREEN is a **TRACEABLE PRODUCT LABEL**. For textiles and leather products that have been manufactured according to OEKO-TEX® STANDARD 100, OEKO-TEX® LEATHER. The MADE IN GREEN label confirms that products are tested for harmful substances and manufactured in OEKO-TEX® certified facilities. Each product can be traced via a unique product ID or QR code showing production sites and countries involved.



BCI cotton is a commitment to **SUSTAINABLE SOURCING**. Certifies the cotton production process, promoting environmentally and socially farming practices. It also supports continuous improvement programs that help farmers reduce water use, improve soil health, and increase livelihood resilience.



Fairtrade is a **PRODUCT CERTIFICATION**. A system for fair trade - contributes to environmentally and social change (min. 50% cotton). Fairtrade ensures fair trading conditions and minimum prices for farmers while strengthening environmentally sustainable production. Independent auditing and traceability requirements help protect labor rights and long-term community development.





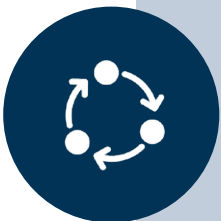
GRS is a **PRODUCT STANDARD**. To track and verify recycled raw materials through the supply chain ensuring social, safe and fair working conditions and environmental compliance at the facilities. The standard also requires third-party verification of recycled content to ensure full traceability and credibility.



Wool mark is an **INDUSTRY CERTIFICATION LABEL**. To ensure that the pure wool in each certified product meets the quality standard. The Woolmark “Pure New Wool” mark guarantees that products are made from 100% virgin wool and have undergone strict testing for quality and performance. Woolmark Wool Rich Blend and Wool Blend certify durability, recovery, comfort, and performance for products containing 30–99% virgin wool.



LWG **CERTIFIES LEATHER AND MANUFACTURES**. To promote more responsible and transparent leather supply chain. The certification evaluates environmental performance across tanning processes, including responsible chemical management and reduced water consumption.



Made by tencate, Tecasafe® ecogreen was the first flame-resistant, multi-norm fabric to use tencel™ lyocell fibers. **EPD FABRIC CERTIFICATION**. The material is engineered to combine durability with enhanced wearer comfort, offering long-lasting protection in demanding environments.



Lenzing™ technology enables **A CLOSED CHEMICAL LOOP**. Minimizing the environmental impact (99%). Wood from sustainable forestry FSC® and / or PEFC. Its fibers are known for their biodegradability and softness, providing a lower-impact alternative to conventional cellulose-based materials.



Circularity, Waste & Product Design

CIRCULARITY

- The workwear industry is shifting towards longer lasting and more circular products.
- Durable design reduces waste and resource use across the value chain.
- Circular business models contribute to more efficient use of materials.
- Reducing waste from production and transport benefits both environment and economy.
- Product design is central to balancing protection, performance, and sustainability.

OUR STRATEGY

- Design workwear, gloves, footwear and PPE for extended life, ease of repair, and modular parts.
- Reduce production waste via material optimization, off-cut reuse and supplier collaboration.
- Explore take-back programs or refurbishment channels for used workwear and PPE.

PRODUCT DEVELOPMENT AND SUSTAINABLE DESIGN PRINCIPLES

At Wenaas, our product development is guided by a set of clearly defined design principles that ensure innovation, functionality, and sustainability are integrated into every stage of our process. These principles include innovation, relevance, development impact, constraints, sector specificity, user experience, functionality, longevity, visibility, consistency, and recognizability. Our Product Development Team continuously makes strategic decisions that strengthen the brand, deliver value to our customers, and open opportunities in new market segments. Each project is tailored to specific needs to ensure optimal design, performance, and purpose.

All Wenaas products are developed with a clear functional intent as we do not design without purpose or long-term use in mind. We welcome the EU Circular Economy Act (CEA), which aligns with the Waste Framework Directive (WFD) and the Ecodesign for Sustainable Products Regulation (ESPR). These initiatives support the transition towards a circular and decarbonized economy, where resources are reused, repaired, and recycled to maintain their value. Wenaas fully supports these ambitions and continues to align our product development practices with the goals of circularity and sustainability.

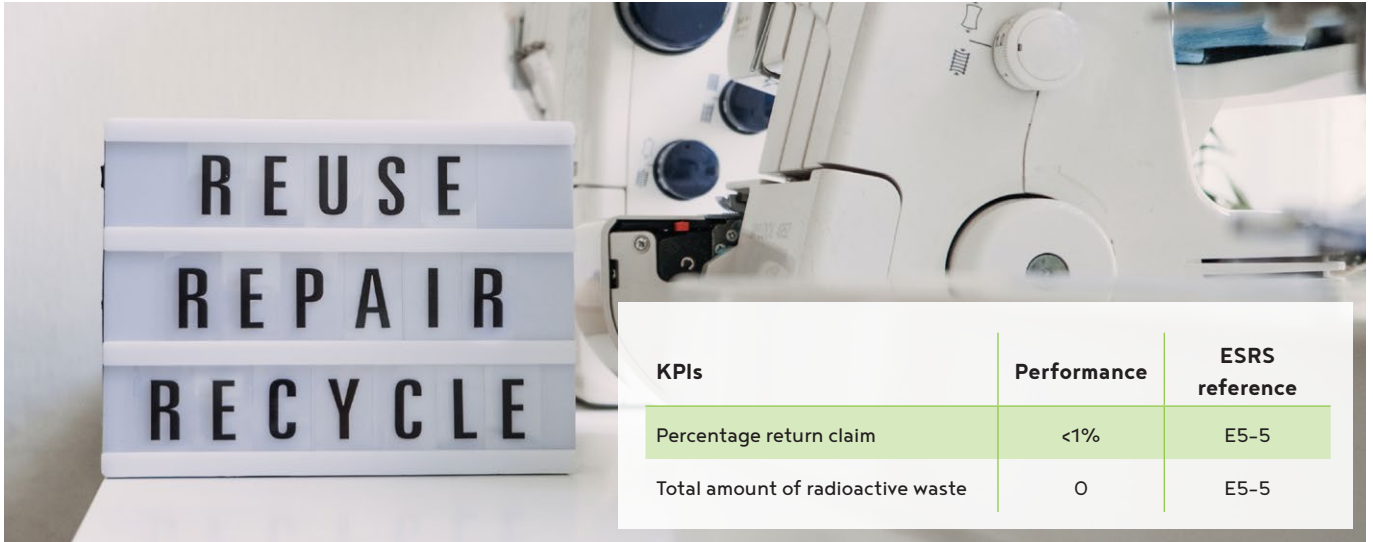
VALUE ADDED SERVICE (VAS)

Wenaas has its own Value-Added Service (VAS) center at the head office in Måndalen, Norway. VAS is an internal service offer to our customers and includes agreed-upon tailor-made adjustments and repairs of garments caused by use. The VAS department performs repairs of minor defects, such as buttons, zippers, reflectors, velcro, etc. For certain products, Wenaas also offers repair kits that enable customers to perform simple maintenance and repairs themselves, reducing downtime and extending product life. Due to certification requirements and material limitations, we are unable to perform repairs on the textile itself, such as fixing worn areas, holes, or fabric tears. This measure is necessary to maintain product safety and ensure continued compliance with applicable standards and certifications. Any alteration to the fabric may compromise critical performance properties, including but not limited to reflective performance, vinyl printing, flame-retardant properties, company logos, and other specified technical requirements.

Garments to be repaired are sent in by the customer and follow the same procedure as for returns. In collaboration with the customer, the VAS department assesses the condition of the garment, applicable standards and certifications and the possibility of extended life before the garment is sent in for repair. The Wenaas VAS team consists of dedicated professionals that handles all tasks within VAS, including repairs, adjustments, and associated logistics.

Wenaas Life Cycle Management Program – from design to end-of-life

- 1. Design for circularity (quality) – long durability.**
ESG program for eco-friendly materials and production, processes for quality requirements. Information available in product and online.
(Stand for +/- 85% GHG emissions)
- 2. Product maintenance (waste prevention) – prolong product lifespan.**
Product labeling and product training. Use and washing are important parameters to extend the functional life of the product. Information available in product and online.
(Stand for +/- 10% GHG emissions)
- 3. Repair (reuse) – Wenaas VAS.**
Extend the functional life of the product.
- 4. Recycling (material recovery) – responsible resource management.**
In own supply chain and after sale to customer.
Upstream – materials that go into new textiles or industrial materials.
Downstream – materials that go into new insulation and compressed products.
- 5. Disposal (energy recovery) – the end of the product's life cycle.**
Textiles that are not suitable for material recycling will enter an incineration stream with a climate accounting report.
(Stand for +/- 5% GHG emissions)



KPIs	Performance	ESRS reference
Percentage return claim	<1%	E5-5
Total amount of radioactive waste	0	E5-5

CIRCULAR SOLUTION

Wenaas offers a fully circular solution that ensures both responsible resource use and recycling - from production to finished product. First, production waste from suppliers can be given a new life, including t-shirts, shopping nets, small carpets, mannequins, etc. Secondly, for customer waste, our customers can easily return discarded textiles through our own collection bags and return agreements. All processes follow national guidelines and are carried out in collaboration with certified partners. In Norway, we collaborate with Norsk Tekstilgjenvinning (NTG) and J.O.

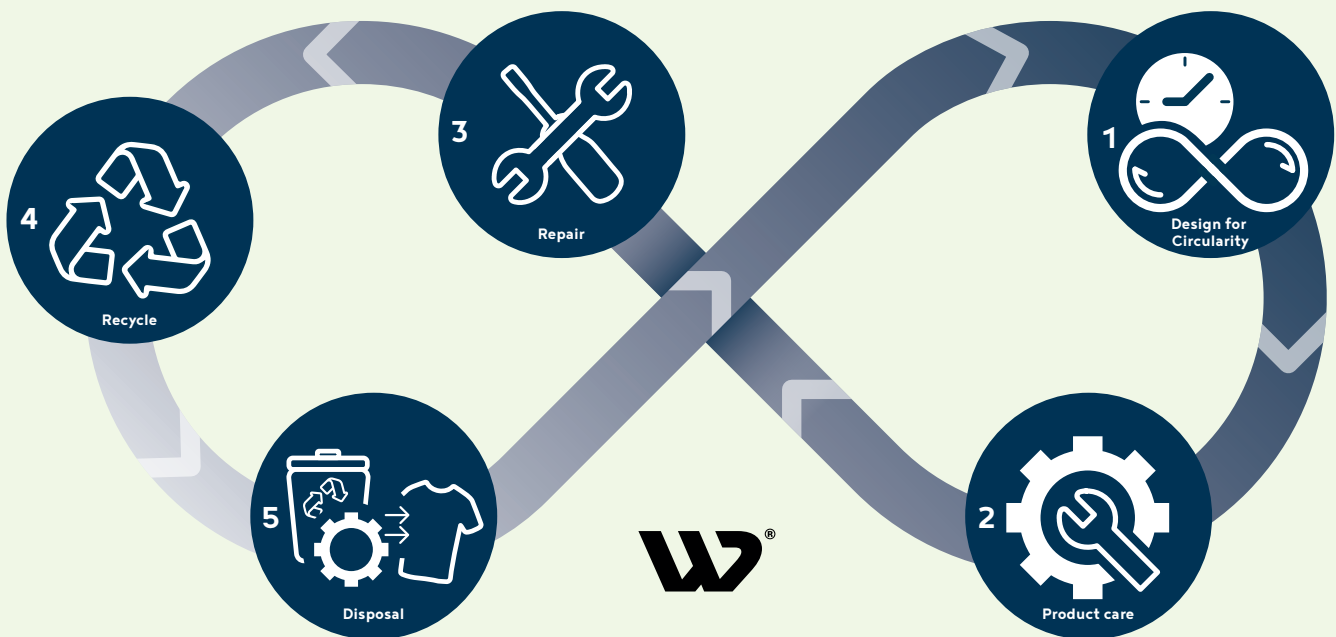
Moen, while our international agreements ensure a high recycling rate regardless of location. The circular processes support that textiles are handled accordingly to:

- New fiber/textile (material recycling)
- Insulation or pressed products (material recovery)
- Energy utilization where reuse is not possible (energy recovery)

We will supply recycling bags in a user-friendly two-color system for efficient sorting and collection in 2026. Wenaas distributes recycling bags according to our customer

needs. The system consists of two colors (red and green) for easy sorting. Customers collect damaged and expired garments, which are then distributed efficiently to an agreed recycling operator. The recycling bags are universal, and can be used in all countries, regardless of customer or partner. Recycling amount and emissions report are customized for each customer.

The graphic below illustrates our Lifecycle Management Program - with circularity considered for all steps of a textile launch to its end-of-life.



SOCIAL

In this section

Double Materiality - Social	26
Safe & Inclusive Workplace	30
Fair Employment & Well-being	31
Product Safety & Quality for Users	32
Responsible Sourcing & Human Rights	33
Norwegian Transparency Act & OECD Due Diligence	34

**“Wenaas is committed
to being a safe and equal
workplace”**

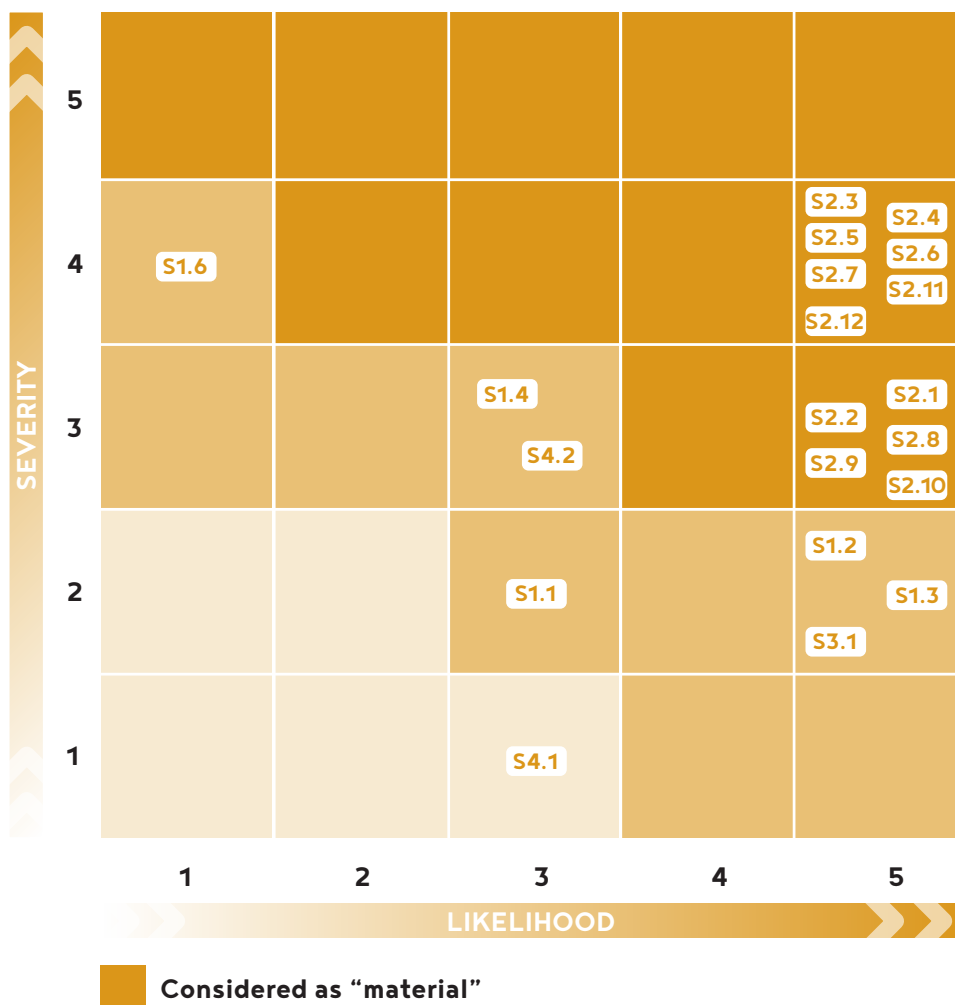


Double Materiality – Social

This assessment is based on a Double Materiality Assessment and conducted in collaboration with PwC Denmark for The Cotton Group. The results may evolve over time as our operations, context, and stakeholder expectations change.

A topic is considered impact-material when it involves significant actual or potential impacts on people or the environment across our value chain. Significance is judged by severity, scale, scope, irremediability, and, for potential impacts, likelihood. Identifying multiple impact-material topics reflects transparency about where we may affect people or nature. These topics are tiered to guide action, with the most severe addressed first. A topic remains material even when strong controls exist, the significance lies in the potential for impact, not wrongdoing.

Social Impact Materiality



S1.1/S2.6 Work-life Balance, S1.2/S2.7/S4.1 Health and Safety, S1.3/S2.8 Gender Equality and Equal Pay for Equal Work, S1.4/S2.9 Measure Against Violence and Harassment, S1.5/S2.10 Diversity, S1.6 Privacy, S2.1 Secure Employment, S2.2 Working Time, S2.3 Adequate Wages, S2.4 Freedom of Association, S2.5 Collective Bargaining, S2.11 Child Labor, S2.12 Forced Labor, S3.1 Philanthropic Investments, S4.2 Responsible Marketing Practices



Safe & Inclusive Workplace

WORKPLACE

- A safe and inclusive workplace is essential for employee well-being and performance.
- Strong safety culture reduces injuries and promotes continuous learning.
- Diversity and inclusion foster innovation and collaboration across teams.
- A positive working environment supports engagement and long-term retention.
- Everyone should have equal opportunities in a healthy and respectful workplace.

OUR STRATEGY

- Apply health, safety, and environment (HSE) practices in Wenaas operations, aligned with supplier expectations.
- Conduct training, awareness and audits across employees and suppliers to promote safety culture.
- Enforce non-discrimination, promote inclusion, and foster equality in workplace culture.



Equally important is our commitment to diversity and inclusion. At Wenaas, we believe that everyone should feel welcome, regardless of background, identity, or experience. We want a culture of openness, equality, and mutual respect. This strengthens our teams, drives innovation, and reflects the values we stand for as a company. With operations in six countries across the continent, we take pride in being a truly global and diverse organization - with a 50/50 gender balance and representing more than 33 nationalities. In Norway, leadership roles are fairly balanced between women and men. Globally, there is currently a higher proportion of male leaders, and we remain committed to fostering balanced representation and equal opportunities everywhere.

KPIs	Performance	ESRS reference
Total number of employees	194	S1-6
Total number of full-time employees	182	S1-6
Total number of part-time employees	12	S1-6
Total number of permanent employees	184	S1-6
Total number of temporary employees	8	S1-6
Percentage women in supply chain	50%	S2-5
Total number of nationalities in supply chain	33	S2-5



Fair Employment & Well-being

EMPLOYEES

- Fair employment practices form the foundation of responsible business conduct.
- Respect for human and labor rights ensures dignity and security for all workers.
- Well-being is linked to safe conditions, development opportunities, and fair pay.
- Global supply chains depend on stable and equitable employment relationships.
- Promoting ethical employment supports both social progress and business resilience.

OUR STRATEGY

- Require supplier commitment to fair wages, reasonable working hours, and respect for freedom of association as outlined in the Code of Conduct.
- Monitor supplier labor conditions through third-party audits (e.g., amfori BSCI / BEPI membership) and implement remediation plans as needed.
- Support employee well-being through internal programs, training, and open dialogue in Wenaas operations.

ESG SUPPLIER PROGRAM

Through our ESG Supplier Program, all suppliers are required to maintain high standards of social and environmental compliance. Compliance is verified through programs such as Sedex (SMETA) and amfori BSCI and BEPI. In Wenaas, we emphasize that our key suppliers participate in the amfori initiatives and undergo social audits assessing performance across thirteen key areas related to fair employment practices and worker well-being. The amfori BSCI Code of Conduct, based on international labor standards, ensures fair treatment by covering areas such as fair remuneration, decent working hours, no discrimination, prohibition of child and forced labor, and clear employment terms. Each performance area is individually rated, resulting in a comprehensive supplier performance score. This standardized audit process provides a consistent framework for monitoring supplier performance and advancing transparency in our social compliance efforts. We remain committed to continuous improvement and to protecting the rights and welfare of all workers in our supply chain.

KPIs	Performance	ESRS reference
Percentage employees signed Code of Conduct	100%	S1-4
Total number of recordable work-related injuries	1	S1-14
Total number of fatalities	0	S1-14
Total number of discrimination cases	0	S1-17
Total number of complaints through channels	0	S2-3
Total number of serious human rights violations	0	S2-4



Product Safety & Quality for Users

SAFETY & QUALITY

- Product safety is fundamental in protecting people in demanding work environments.
- High-quality workwear and PPE reduce risks and enhance user confidence.
- Reliable products help customers maintain safety standards and productivity.
- Quality assurance ensures compliance with regulations and performance requirements.
- Trust in our products depends on consistent safety and quality outcomes.

OUR STRATEGY

- Use third-party accredited labs to test textiles, gloves, footwear and PPE performance against safety norms.
- Maintain strict production quality control to ensure durability, consistency and compliance.
- Certify products under recognized standards (e.g. OEKO-TEX, LEATHER STANDARD) to ensure safety and chemical compliance.

At Wenaas Workwear we regard product safety and quality as foundational to our mission of providing durable, reliable workwear that users can depend on in demanding environments. The iconic “W” on our garments is more than a brand mark - it stands as a promise that the product is suitable for the work ahead, certified to the latest EN norms and rigorously tested in our own facilities and in real-world conditions. We continually verify that our clothes and equipment meet and exceed safety standards for high-visibility, flame retardant, multi-norm, thermal and heavy-industrial applications.

Quality is built in across the entire value chain. From specification of raw materials, through controlled manufacturing and finishing, to supplier audits and certifications, we maintain a systematic approach to ensure our products perform safely, last long, and fulfil the trust placed in them by users and employers. On the sustainability front we integrate this product responsibility with our ESG agenda, ensuring that our certifications such as OEKO-TEX® MADE IN GREEN guarantee traceability, safe working conditions, chemical management and environmental performance of the supply chain as well as the finished goods. This dual focus on safety and quality not only reduces risk for end-users, but also helps us to build long-term value and reputation in the markets we serve.





Responsible Sourcing & Human Rights

TRACEABILITY

- Global supply chains bring both opportunity and responsibility.
- Responsible sourcing supports ethical production and fair treatment of workers.
- Respect for human rights is a shared duty across all supply partners.
- Transparency strengthens relationships and ensures accountability.
- Sustainable sourcing practices help build long-term value and trust.

OUR STRATEGY

- Screen all suppliers before engagement; require signing of Wenaas Code of Conduct and alignment with our ESG Supplier Program.
- Monitoring supplier risks across all countries, conducting more frequent evaluations and enhanced due diligence in high-risk regions.
- Establish clear compliance terms for human rights and environmental standards, with defined corrective measures for non-compliance and termination as a last resort.

SUPPLIER EVALUATION AND ETHICAL STANDARDS

Before entering any partnership, Wenaas screens all suppliers to ensure they meet our ethical and environmental standards. The pre-qualification process includes internal evaluations based on supplier data, RFI, SAQ, certifications, and company disclosures. We also use internationally recognized frameworks such as amfori BSCI and SMETA to map, assess, and monitor supplier performance across our value chain. Compliance is systematically monitored across key ESG focus areas, including the prevention of modern slavery and child labor, environmental sustainability, and strong corporate governance practices. Own-brand suppliers are subject to enhanced due diligence through independent third-party audits, which assess the strength of social management systems, the protection of human and labor rights, fair and equitable worker treatment, and adherence to occupational health and safety (OHS) standards.

We engage all suppliers equally, maintaining open, transparent, and honest communication. Wenaas builds trust by acting fairly and delivering on commitments. Through responsible sourcing, we drive sustainability across our supply chain - supporting workers' rights, reducing environmental harm, and promoting sustainable economic growth. Over 85% of our suppliers have partnered with us for more than four years, with many relationships extending beyond a decade, demonstrating both stability and collaboration across our supply chain. Our supplier diversity initiatives further strengthen this impact and provide new perspectives, increased competitiveness, and higher quality and customer satisfaction.



KPIs	Performance	ESRS reference
Percentage suppliers conducted social reports (WB)	99%	G1-2
Percentage suppliers signed Code of Conduct	97%	G1-2
Percentage suppliers done Self-Assessment Questionnaire	97%	G1-2
Percentage suppliers holding management systems	79%	G1-2



Norwegian Transparency Act & OECD Due Diligence

TRANSPARENCY

- The Transparency Act sets clear expectations for openness and accountability.
- OECD guidelines provide a global framework for responsible business conduct.
- Transparency builds confidence among customers, employees, and partners.
- Understanding supply chain risks supports informed and ethical decisions.
- Responsible disclosure demonstrates commitment to international standards.

OUR STRATEGY

- Yearly publish disclosures and due diligence statements in compliance with the Norwegian Transparency Act.
- Conduct risk assessments in line with OECD Due Diligence Guidance to identify and address potential human rights and ESG impacts across our supply chain.
- Provide remediation mechanisms and transparent reporting of findings and actions.

THE IMPORTANCE OF ETHICAL BEHAVIOR

Wenaas has taken its corporate responsibility seriously for several years, and a well-developed ESG program is in line with this work. One of the many steps in our sustainable reporting is to promote decent labor and environmental standards in our supply chain. To support our strategy Wenaas is a member of the Ethical Trade Norway and amfori BSCI and BEPI. We believe that these memberships and in relationships with our suppliers and partners, we continuously work for ethical trade throughout the supply chain.

THE NORWEGIAN TRANSPARENCY ACT

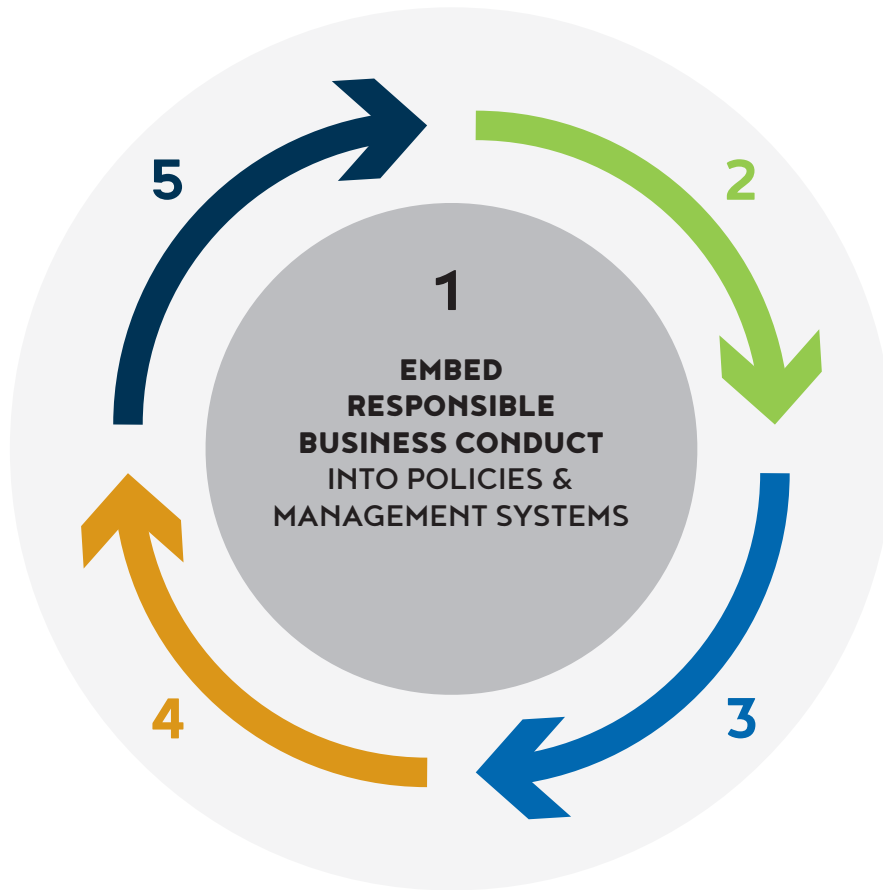
The Transparency Act was enacted by the Norwegian Parliament and entered into force on 1 July 2022. The Consumer Authority - Forbrukertilsynet is assigned the responsibility of guiding and supervising the Transparency Act. The main purpose of the Act is to document our own business risks in line with the Transparency Act. To achieve the Act's purpose, it requires businesses to report on the work they do to ensure compliance with fundamental human rights and decent working conditions throughout their operations and supply chain. Reporting on the Act requires Wenaas to transparently work to avoid adverse impacts on people and society. Yearly we review our requirements and follow-up accordingly to meet the Norwegian Transparency Act.

DUE DILIGENCE

Wenaas performs due diligence assessments, and the process is according to OECD Due Diligence Guidance for Responsible Business Conduct principles. Since 2023, Wenaas publishes its statement to comply with the Transparency Act. Our report allows us to identify, prevent, mitigate, and account for our actual and potential adverse impacts, as well as rectify damage related to human rights within the company, in our supply chains, and through our business partners. [Accounting Report - Sustainability](#).

COLLABORATION

Wenaas operates with trust and act with fairness, and all our suppliers and business partners are met with the same active approach, opportunities and challenges we may have. Before entering into new agreements, we require our suppliers to align and meet our standards and to act transparently with their practices. Suppliers and business partners are required to ensure that their sub-suppliers are accountable to the principles in our Code of Conduct (CoC). When requested suppliers are required to communicate their compliance to Wenaas, and if necessary, improvements and actions are implemented to ensure full compliance to our requirements. If non-compliance with our CoC is identified, we will immediately follow up with the correction action plan. However, violation of the CoC and unwillingness to improve, gives Wenaas the right to terminate the business relationship agreement.



- 2**
IDENTIFY & ASSESS ADVERSE IMPACTS
IN OPERATIONS, SUPPLY CHAINS & BUSINESS RELATIONSHIPS
- 3**
CREATE, PREVENT OR MITIGATE
ADVERSE IMPACTS
- 4**
TRACK IMPLEMENTATION
AND RESULTS
- 5**
COMMUNICATE
HOW IMPACTS ARE
ADDRESSED
- 6**
PROVIDE FOR OR COOPERATE
IN REMEDIATION
WHEN APPROPRIATE

Source: OECD (2018), OECD Due Diligence Guidance for Responsible Business Conduct Design: Peggy King Cointepas

GOVERNANCE

In this section

Double Materiality - Governance.....	37
Governance & Ethics	38
Speak-Up & Grievance	39
Certifications, Memberships & Reporting	40
Forward-looking Statement	41
Sustainable Certifications, Recognitions and Memberships 1995 - 2025.....	42



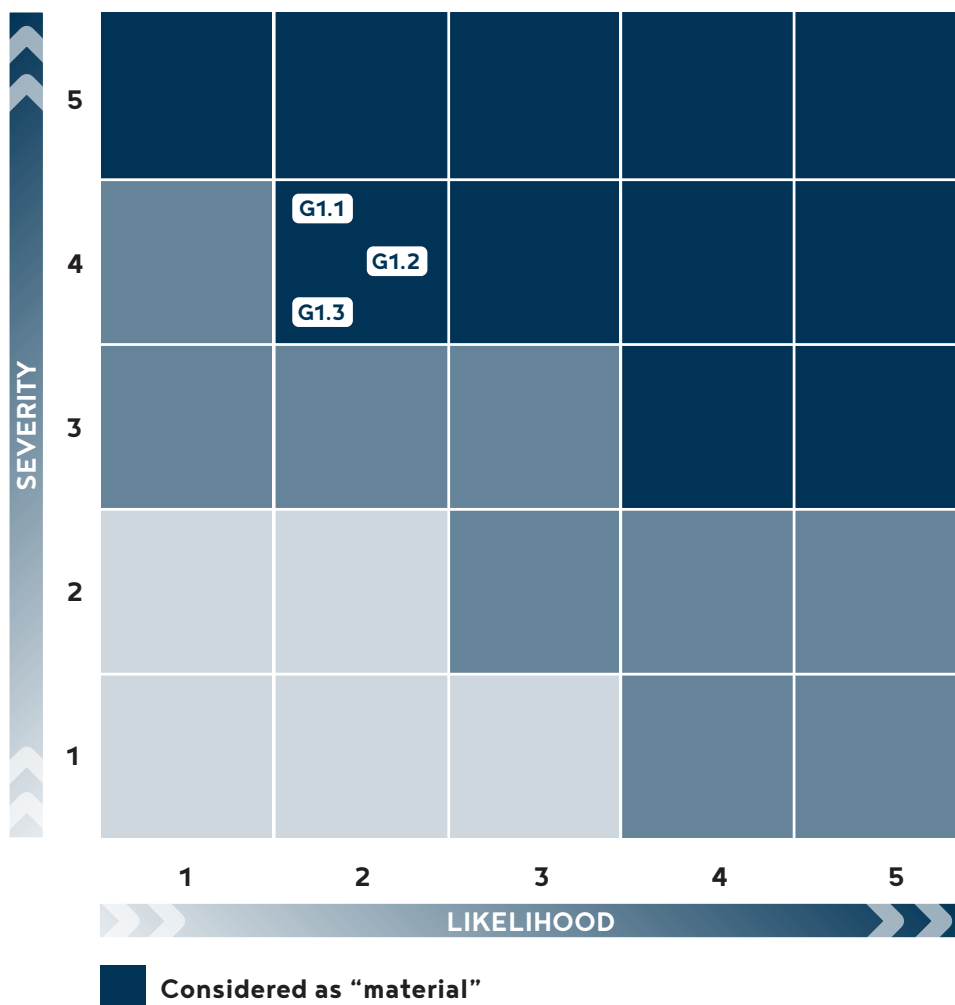
**“Wenaas is committed
to transparency and embracing
change”**

Double Materiality – Governance

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Governance Impact Materiality



G1.1 Protection of Whistleblowers, G1.2 Corruption and Bribery – Prevention and Detection, G1.3 Corruption and Bribery – Incidents



Governance & Ethics

GOVERNANCE

- Strong governance is the foundation for responsible and transparent operations.
- Clear policies and decision structures support ethical and compliant behavior.
- Integrating sustainability into governance strengthens long-term performance.
- Effective oversight ensures alignment between strategy, risk and values.
- Good governance strengthens trust among employees, partners, stakeholders, and society.

OUR STRATEGY

- Embed ESG responsibility within the governance framework of leadership and the board.
- Policies, CoC, and governance guidelines to secure responsible and legally compliant decision-making under Norwegian and EU ESG legislation and reporting standards.
- Integrate sustainability objectives into corporate strategy and management performance processes to ensure accountability and alignment with long-term goals.

Wenaas Workwear upholds strong governance and ethical principles as the foundation of our business. ESG responsibility is embedded into leadership and decision-making, guided by our Code of Conduct, Responsible Business Conduct Policy, and Anti-Corruption Policy. We maintain a zero-tolerance approach to corruption, promote transparency through due diligence aligned with the OECD Guidelines and the Norwegian Transparency Act, and ensure accountability across our global value chain. Supported by ISO-certified management systems, we foster a culture of integrity, openness, and continuous improvement to build lasting trust among employees, partners, and society.

KPIs	Performance	ESRS reference
Total number of policy updates per year	1	MDR-P
Total number of convictions for anti-corruption violations	0	G1-4
Total number of convictions for anti-bribery violations	0	G1-4
Total amount in fines related to violations	0	G1-4
Percentage supplier on-time payments	95%	G1-6



KPIs	Performance	ESRS reference
Total number of complaints received via whistleblowing	0	S1-17
Total amount in fines related to violations	0	S1-17
Total number of serious human rights violations	0	S1-17

Speak-up & Grievance

GRIEVANCE

- An open culture encourages employees and partners to raise concerns freely.
- Clear reporting channels promote transparency and ethical conduct.
- Addressing grievances promptly helps maintain a fair workplace.
- Speaking up strengthens accountability and organizational integrity.
- Everyone shares responsibility for a safe and respectful business culture.

OUR STRATEGY

- Maintain confidential reporting mechanisms for employees, suppliers and stakeholders.
- Ensure all grievances are investigated impartially and remediated where warranted.
- Protect whistleblowers from any form of retaliation and maintain transparency in outcomes.

At Wenaas, we believe it is essential that employees speak up if they witness or experience any form of wrongdoing. To support a strong speak-up culture internally, all employees receive training in The Cotton Group Code of Conduct, ensuring they understand expected behaviours, their rights, and available reporting channels. We also provide formal mechanisms for raising concerns within Wenaas and through our parent company, The Cotton Group, and management actively encourages their use when unethical, illegal, or policy-violating behaviour is observed. Within our supply chain, the amfori BSCI programme ensures that suppliers maintain effective communication channels enabling workers to report grievances. Supplier compliance is assessed through worker interviews, verifying that social performance remains consistent with the amfori BSCI CoC principles. In addition, we are assessing opportunities to implement the amfori Speak for Change programme in selected countries, offering an independent, third-tier channel for concerns that cannot be resolved locally.



Certifications, Memberships & Reporting

TRUSTWORTHINESS


- Certifications verify compliance and commitment to recognized standards.
- Industry memberships encourage collaboration and knowledge sharing.
- Transparent reporting demonstrates progress and accountability.
- External verification supports credibility and stakeholder confidence.
- Partnerships and disclosure help drive collective sustainability improvements.

OUR STRATEGY

- Hold product certifications such as OEKO-TEX® MADE IN GREEN, OEKO-TEX® LEATHER STANDARD, and LWG for leather.
- Participate in amfori BSCI / BEPI and other industry membership programs to audit and improve supplier performance.
- Report on ESG performance publicly, aligned with SDGs and recognized frameworks.

OUR SUSTAINABILITY JOURNEY

The company's environmental journey began over 30 years ago and has accelerated significantly since 2020, resulting in a broad portfolio of sustainability certifications, recognitions, and memberships. All programs are subject to annual audits and are designed to be both scalable and measurable. Given the variation and complexity across the industries we collaborate with, we do our utmost to ensure that our customers can easily identify relevant programs and access our sustainability reports.



Given the diversity and complexity of the sectors in which we operate, we strive to ensure that our customers can easily identify relevant sustainability programs and access comprehensive reports. This facilitates efficient integration into their own ESG frameworks and reporting processes - whether they are members of networks such as Achilles (TransQ Nordic, UNCE, Global Energy), Magnet JQS, SEQual, Ethical Trade Norway, Sedex, or CDP. Furthermore, we are in the process of implementing EcoVadis assessment and Life Cycle Assessment (LCA) solutions, including Digital Product Passports (DPP), underscoring our continued commitment to transparency and measurable environmental performance.

The graphic on page 42 and 43 illustrates our sustainable journey from 1995 to 2025.

Forward-looking Statement

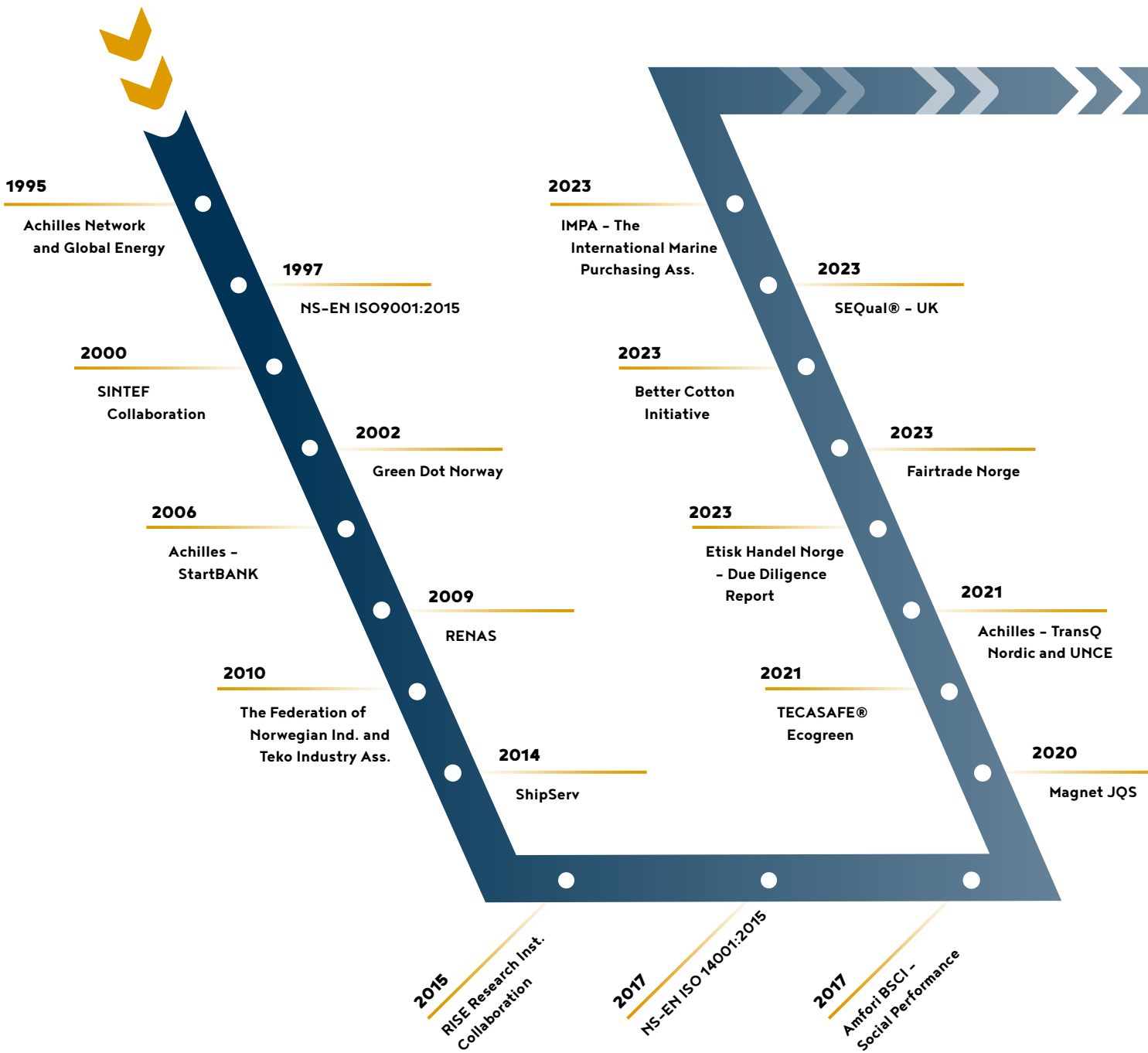
This ESG report includes forward-looking statements reflecting Wenaas Workwear's ambitions and expectations for our environmental, social, and governance performance. These statements are based on current insights and assumptions about future trends, including our commitment to ethical and sustainable production, carbon reduction, circular processes and materials, and the wellbeing and safety of the people who wear and produce our workwear. In 2025, we navigated a changing market and

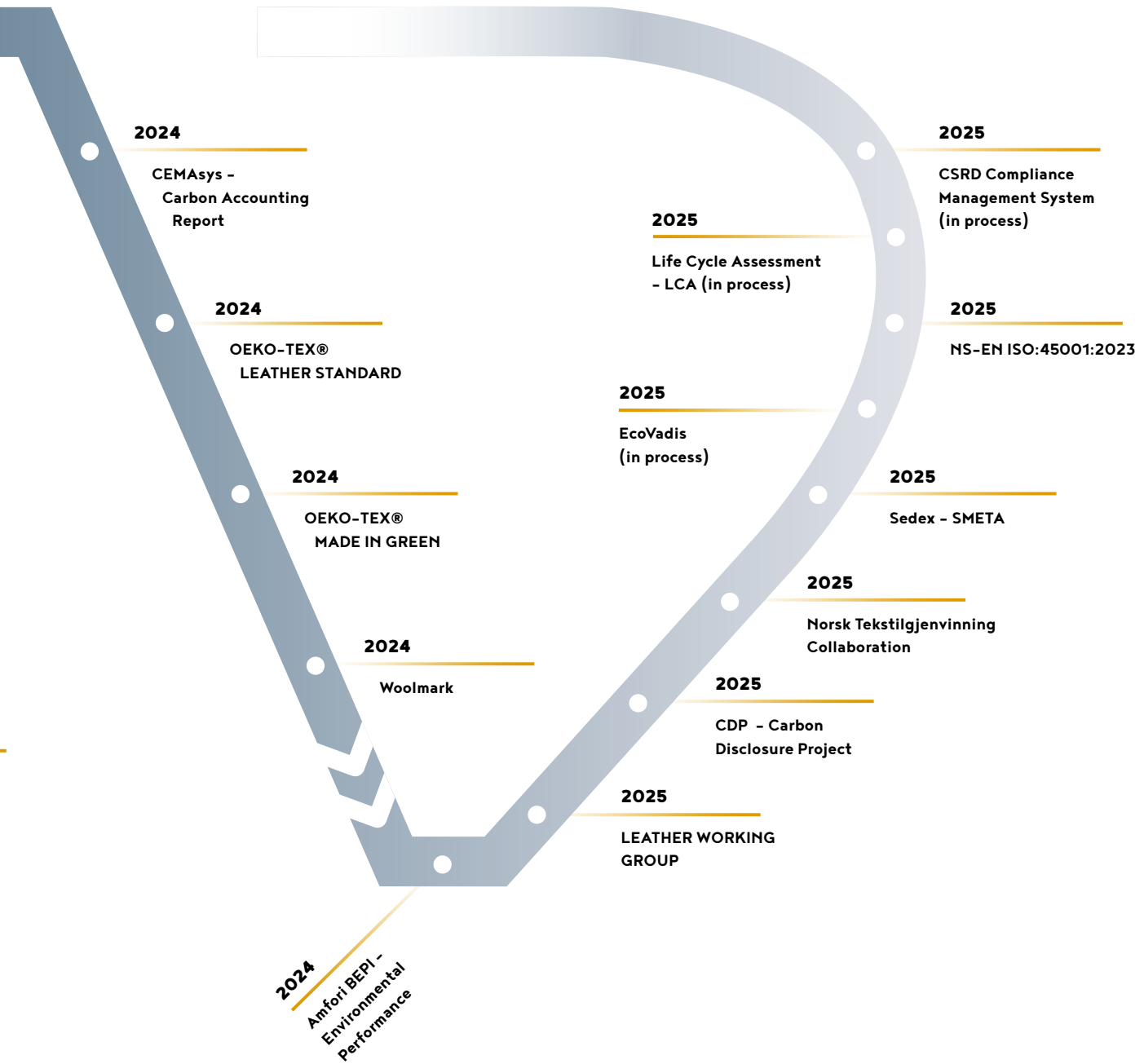
evolving customer needs, achieving meaningful progress, and uncovering new sustainable opportunities. These achievements reflect the dedication, resilience, and commitment of our employees, business partners, and stakeholders. Looking forward, we are optimistic and determined to build on this momentum, continuing to drive positive ESG impact while creating lasting value for our people, our business partners, and the planet.

This report contains forward-looking statements regarding our sustainability goals, strategies, and expected performance. These statements are based on current assumptions and expectations and are subject to a range of known and unknown risks, uncertainties, and factors that could cause actual results to differ materially from those expressed or implied. Such factors may include changes in regulations, market conditions, technological developments, and other external influences beyond our control. We do not undertake any obligation to update these statements, except as required by law, and remain committed to advancing our sustainability journey with transparency, determination, and continuous progress.



Sustainable Certifications, Recognitions and Memberships 1995 - 2025





Memberships and Collaborations

AMFORI (BSCI & BEPI)

Amfori is a global business association helping companies improve ESG performance and build sustainable supply chains. Its amfori BSCI (Business Social Compliance Initiative) program manages social risks via a Code of Conduct referencing ILO conventions, UN Guiding Principles and OECD guidance, while amfori BEPI (Business Environmental Performance Initiative) reduces environmental impacts across production. The combined approach covers assessments, audits, remediation and capacity-building, giving brands a consistent, comparable method to improve conditions and efficiency. Amfori's shared platform also streamlines due diligence across multi-tier supply chains.

BETTER COTTON INITIATIVE (BCI)

Better Cotton is the world's largest cotton sustainability program, helping farmers grow cotton in ways that are better for the environment and farming communities. It provides training on water stewardship, soil health, reduced and safer pesticide use, and decent work, improving both yields and livelihoods. Through a scalable sourcing system that supports continuous improvement across entire regions, the program drives measurable progress in sustainability and inclusion of smallholders in responsible supply chains.

LEATHER WORKING GROUP (LWG)

Leather Working Group is a global non-profit, multi-stakeholder initiative dedicated to driving environmental and social best practices in the leather industry. Its audit standards assess and certify leather manufacturers and traders, focusing on responsible chemical management, resource efficiency, and traceability. Over a third of global finished leather production is certified under LWG, strengthening accountability and improvement throughout the leather value chain.

ETHICAL TRADE NORWAY (ETISK HANDEL NORGE)

Ethical Trade Norway is a multi-stakeholder membership organization that helps companies, public bodies and NGOs turn responsible business commitments into everyday practice across complex supply chains. Members follow frameworks aligned with the UN Guiding Principles and OECD Due Diligence Guidance, with training, tools and peer learning to strengthen human rights, decent work and environmental performance. Annual public reporting drives transparency and accountability, while collaboration across business, unions and civil society tackles challenges no single actor can solve.



Member of amfori, a leading global business association for sustainable trade. We participate in amfori BSCI and amfori BEPI. For more information visit www.amfori.org.



Recognitions

CDP (CARBON DISCLOSURE PROJECT)

CDP is a global non-profit that converts climate, water and nature data into credible, comparable insight. Organizations report through CDP's standardized questionnaires and receive independent scores that benchmark progress and signal leadership to investors, lenders and customers. The annual cycle rewards verified data, ambitious targets and strong governance, helping companies demonstrate transparency and continuous improvement.

ACHILLES

Achilles is a global leader in supplier pre-qualification and supply chain risk management, connecting buyers and suppliers via trusted, sector-specific networks. Its platforms - StartBANK, UNCE, TransQ, and the Achilles Network - simplify qualification, enhance transparency, and ensure compliance across regions and industries. Buyers gain reliable, comparable, independently verified supplier data covering HSE, ESG, ethics, financial stability, and certifications, while suppliers benefit from reduced audit duplication, one-to-many access to buyers, and improved market visibility. By centralizing qualification and assurance, Achilles supports responsible, resilient, and transparent supply chains worldwide.

MAGNET JQS

Magnet JQS is a joint qualification system and digital portal used by operators and contractors in the oil and energy industry to source, assess, screen, qualify, and monitor suppliers in line with their procurement requirements. Launched in 2018 as EOIM JQS, it supports supplier information management and risk oversight throughout the supply chain. The platform sets strict qualification requirements, facilitates efficient purchasing in accordance with EU public procurement regulations, and enhances visibility through industry-wide data sharing. It is widely used on the Norwegian continental shelf, and Equinor relies on Magnet JQS as its preferred system for searching and qualifying suppliers.

SEQUAL

SEQual's verified database helps Buyers identify accredited Suppliers who meet required industry standards, supporting efficient supply chain management of risk, quality, and other key areas. Operated by LOGIC, a not-for-profit subsidiary of Offshore Energies UK, SEQual is an industry-led system designed to strengthen procurement processes. It uses a subset of the global UNSPSC® classification standard to categorize products and services consistently across the energy sector. Through its easy-to-use pre-qualification portal, along with tailored Desktop and On-site Assessments, SEQual ensures Suppliers gain visibility with a wide range of Buyers and are fully prepared to meet their needs.

SEDEX

Wenaas is a Sedex member committed to responsible and sustainable business practices, using Sedex tools and services to strengthen its approach. Sedex is a global technology company that provides data, insights, and professional services to support supply chain sustainability. Its practical tools, services, and community network help companies enhance their social and environmental performance and source responsibly. With more than 75,000 members across 180 countries and 35 industry sectors, Sedex enables organizations to collaborate in protecting people and improving sustainability throughout the supply chain.

IMPA

The International Marine Purchasing Association (IMPA) is a non-profit organization that has played a leading role in the maritime procurement and supply chain management industry since 1978. Today, it represents a strong community of more than 1,000 maritime purchasers and suppliers dedicated to continuous improvement and industry development. IMPA serves as a platform for connecting professionals and facilitating the exchange of industry knowledge. Through this collaborative network, it supports progress and best practices across the maritime supply chain.



Glossary of Terms

Anti-Corruption and Bribery Policy: A formal policy outlining a company's zero-tolerance approach toward corruption, bribery, and unethical influence. It defines acceptable and prohibited behaviors, provides guidance for employees and partners, and ensures compliance with laws and regulations. Such policies strengthen trust, accountability, and integrity across all business operations and relationships.

Carbon Footprint: The total amount of greenhouse gases, primarily carbon dioxide (CO₂) and methane (CH₄), emitted directly and indirectly by an organization, product, or activity. It includes emissions from energy use, transport, manufacturing, and supply chains. Measuring a carbon footprint enables companies to identify key sources of emissions, set reduction targets, and monitor progress toward climate goals.

Child Labor: Work performed by individuals under the legal minimum working age that interferes with their education, development, or well-being. It includes any form of labor that is mentally, physically, socially, or morally harmful to children. Companies are responsible for ensuring that their operations and suppliers prohibit child labor and promote education and safe conditions for young workers.

Circular Economy Act (CEA): A forthcoming EU legislative framework aimed at promoting sustainable production and consumption patterns. The CEA focuses on resource efficiency, waste reduction, and product longevity through measures such as design standards and extended producer responsibility. It supports the transition to a circular economy by aligning business practices with environmental objectives.

Circularity: An economic principle aimed at minimizing waste and keeping materials, products, and resources in use for as long as possible. Circularity promotes reuse, repair, refurbishment, and recycling to create closed-loop systems that reduce dependency on virgin resources. It supports sustainable production, lowers environmental impact, and fosters innovation in design and business models.

Code of Conduct (CoC): A formal document outlining a company's ethical principles, behavioral expectations, and compliance requirements for employees, suppliers, and partners. The CoC covers topics such as labor rights, anti-corruption, environmental responsibility, and data protection. It serves as a foundation for ethical decision-making and sustainable business conduct throughout the value chain.

CSRD (Corporate Sustainability Reporting Directive): An EU directive requiring large and listed companies to disclose standardized, comparable sustainability information. The CSRD enhances corporate accountability by mandating reporting on environmental, social, and governance matters according to the European Sustainability Reporting Standards (ESRS). Its goal is to ensure investors and stakeholders have reliable data on companies' sustainability performance and impacts.

Decent Work: Employment that provides fair income, job security, safe working conditions, and respect for workers' rights. The concept, promoted by the International Labor Organization (ILO), emphasizes equality, social protection, and opportunities for all. Companies committed to decent work contribute to social stability, employee well-being, and sustainable economic growth.

Digital Product Passport (DPP): A digital record that contains verified information about a product's composition, origin, manufacturing process, and environmental performance. The DPP enables traceability and transparency across the supply chain by storing key sustainability data in a standardized format accessible through a QR code or digital ID. It supports responsible consumption, recycling, and compliance with upcoming EU regulations.

Diversity and Inclusion (D&I): A business practice focused on ensuring fair representation, respect, and equal opportunities for all individuals, regardless of gender, ethnicity, age, background, or identity. Diversity refers to the presence of varied perspectives and experiences, while inclusion ensures that everyone feels valued and empowered to contribute. Together, they foster innovation, collaboration, and stronger organizational culture.

Double Materiality: A core concept of EU sustainability reporting recognizing that topics can be material in two ways: from a financial perspective (how sustainability issues affect the company's value) and an impact perspective (how the company affects people and the environment). Assessing both dimensions ensures a comprehensive view of risks, opportunities, and real-world impacts.

Due Diligence: A continuous, structured process through which companies identify, prevent, mitigate, and account for potential adverse impacts on people and the environment. Rooted in international guidelines such as the OECD and UNGPs, due diligence covers a company's own operations, subsidiaries, and supply chains. Effective due diligence strengthens transparency, trust, and sustainable business conduct.

Employees: Individuals working under an employment contract, providing labor in exchange for wages or salaries. Employees are central to business success, and responsible companies ensure their rights to fair treatment, safety, and development are respected. Promoting employee engagement, diversity, and well-being fosters productivity and long-term organizational resilience.

ESG (Environmental, Social, and Governance): A framework used to evaluate a company's performance beyond financial outcomes, focusing on how it manages environmental impact, social responsibility, and corporate governance. ESG criteria help investors and stakeholders assess long-term sustainability, ethical practices, and risk management. Integrating ESG principles into business strategy supports transparency, resilience, and responsible growth.

ESRS (European Sustainability Reporting Standards): A set of detailed reporting standards developed by EFRAG to guide companies in disclosing sustainability information under the CSRD. The ESRS define what topics must be reported, how data should be measured, and which disclosures apply to specific industries. They ensure consistency, comparability, and transparency across corporate sustainability reports in the EU.

Forced Labor: Any work or service extracted from a person under the threat of penalty or coercion, where the individual has not offered to work voluntarily. Forced labor violates human rights and international conventions. Responsible companies must monitor and address potential risks in their supply chains to ensure freedom, fairness, and ethical working conditions for all workers.

Freedom of Association: The fundamental right of workers to form and join trade unions or other representative bodies and to engage in collective bargaining. It is protected under ILO conventions and human rights frameworks. Respecting this right fosters open dialogue, fair labor relations, and constructive workplace engagement between employees and management.

Greenhouse Gases: Gases that trap heat in the Earth's atmosphere and contribute to global warming. Key greenhouse gases include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and fluorinated gases. Companies measure and manage these emissions to reduce climate impact, meet regulatory requirements, and align with international climate goals.

Greenomy / Position Green: Greenomy streamlines EU sustainability compliance by digitizing CSRD, EU Taxonomy, and related frameworks into one workflow. Teams can collect data once, map it to multiple disclosures, and generate auditor-ready outputs with AI support. This reduces time and cost while improving data quality and clarity for the market.

Grievance Mechanisms: Formal systems that allow workers, communities, or other stakeholders to raise concerns or complaints about adverse impacts related to a company's operations. Effective grievance mechanisms are accessible, transparent, and designed to deliver fair and timely resolutions. They are an essential part of corporate due diligence and human rights management.

Hazardous Substances: Chemicals or materials that pose a potential risk to human health or the environment if not managed properly. These may include toxic, flammable, corrosive, or environmentally persistent compounds. Responsible management of hazardous substances involves strict adherence to safety regulations, proper labeling, handling, and disposal to prevent harm and pollution.

Human Rights: The universal rights and freedoms inherent to all individuals, regardless of nationality, gender, ethnicity, or belief. These include the right to life, liberty, security, fair treatment, and safe working conditions. Businesses have a responsibility to respect human rights across their operations and value chains, in line

with international standards such as the UN Guiding Principles on Business and Human Rights.

LCA (Life Cycle Assessment): A systematic method used to evaluate the environmental impacts of a product or service throughout its entire lifecycle - from raw material extraction and manufacturing to distribution, use, and disposal. LCAs help organizations identify opportunities to reduce resource use, emissions, and waste, supporting more sustainable product design and decision-making.

Norsk Tekstilgjenvinning (NTG): Norway's pioneer in textile-to-textile recycling, operating a Sandefjord facility that turns post-use textiles into new fibre. Focused on mechanical recycling and high-volume waste streams, it helps brands close the loop with traceable Norwegian capacity while reducing landfill and creating green jobs. Its system enables large-scale material recovery, supports circular design, and is backed by strong certifications and industry collaboration.

Occupational Health and Safety (OHS): A management framework ensuring that workplaces are safe, healthy, and free from preventable hazards. OHS systems identify and mitigate risks related to physical, chemical, ergonomic, and psychosocial factors. Strong OHS performance reduces injuries, promotes well-being, and demonstrates a company's commitment to worker protection and legal compliance.

OECD Guidelines: Recommendations developed by the Organization for Economic Co-operation and Development (OECD) to promote responsible business conduct globally. The guidelines provide principles and standards covering human rights, labor relations, environment, consumer interests, anti-corruption, and transparency. They help companies align their operations and supply chains with internationally recognized best practices and ethical norms.

PFAS (Per- and Polyfluorinated Alkyl Substances): A large group of synthetic chemicals used for their resistance to water, oil, and stains in consumer and industrial products. PFAS are highly persistent in the environment and have been linked to adverse health effects. Due to their durability, they are often called "forever chemicals," and companies are increasingly phasing them out to reduce contamination risks.

REACH: The European Union's Regulation on the Registration, Evaluation, Authorization, and Restriction of Chemicals. REACH ensures that chemical substances are used safely by requiring manufacturers and importers to assess and manage risks. It promotes transparency in chemical supply chains, fosters innovation in safer alternatives, and protects human health and the environment.

Restricted Substances List (RSL): A document outlining chemicals that are banned or restricted in products due to health, safety, or environmental concerns. Companies use RSLs to ensure compliance with international regulations such as REACH and to protect workers, consumers, and ecosystems. Regular monitoring and testing against the RSL help maintain safe and sustainable production practices.

Science-Based Targets: Greenhouse gas reduction goals grounded in climate science, designed to align business action with the global objective of limiting temperature rise to 1.5°C or well below 2°C. Science-based targets help companies demonstrate leadership by setting measurable, verifiable pathways to decarbonization and long-term climate resilience.

Scope 1, 2, and 3 Emissions: Categories defined by the Greenhouse Gas (GHG) Protocol to classify an organization's carbon emissions. Scope 1 covers direct emissions from owned or controlled sources, Scope 2 includes indirect emissions from purchased electricity and heat, and Scope 3 encompasses all other value chain emissions. Managing all three scopes is essential for credible climate action and reporting.

SINTEF: The largest research organization in Scandinavia, headquartered in Trondheim, Norway. Established in 1950 as an independent non-profit foundation, its name stems from *Stiftelse for industriell og teknisk forskning* ("The Foundation for Industrial and Technical Research"). SINTEF conducts contract R&D, as well as testing and verification against established standards, and has collaborated with us since 2000.

Stakeholders: Individuals, groups, or organizations that are affected by or can influence a company's decisions, activities, and performance. Stakeholders include employees, customers, suppliers, investors, local communities, regulators, and NGOs. Effective stakeholder engagement ensures transparency, builds trust, and supports balanced decision-making that considers social, environmental, and economic impacts.

Sustainability: A principle that focuses on meeting present needs without compromising the ability of future generations to meet their own. It balances environmental stewardship, social responsibility, and economic performance. In business, sustainability means operating in ways that create long-term value while protecting natural resources, people, and communities.

Tier 1 / Tier 2 Supplier: A Tier 1 supplier provides finished goods or major components directly to the company, while a Tier 2 supplier provides raw materials, fabrics, or subcomponents to Tier 1 suppliers. Managing both tiers allows companies to trace materials back through the supply chain, improve transparency, and ensure that sustainability and ethical standards are upheld at every level.

Traceability: The ability to track materials, components, and products through all stages of production, processing, and distribution. Traceability systems provide verified information about origin, suppliers, and processes, enabling responsible sourcing and risk management. Enhanced traceability supports compliance, transparency, and consumer confidence in sustainability claims.

Transparency Act (Åpenhetsloven): A Norwegian law requiring companies to conduct due diligence on human rights and decent working conditions throughout their value chains. The Act mandates public disclosure of policies, processes, and findings, enabling consumers and stakeholders to request information. It promotes corporate accountability, ethical sourcing, and respect for fundamental human rights.

Transparency: The practice of openly sharing accurate and relevant information about policies, decisions, and performance. Transparency builds stakeholder trust, enhances accountability, and enables informed dialogue. In sustainability, it involves clear disclosure of environmental and social impacts, governance structures, and progress toward stated goals.

Value-Added Service (VAS): Additional services provided beyond a product's core function to enhance customer satisfaction and sustainability. Examples include repair, refurbishment, customization, and take-back programs. VAS offerings extend product lifecycles, reduce waste, and strengthen customer relationships while supporting circular business models.

Vulnerable Groups: Individuals or communities at increased risk of harm, exclusion, or discrimination due to characteristics such as poverty, age, gender, disability, ethnicity, or migration status. Responsible business conduct requires identifying and addressing how operations and supply chains may impact vulnerable groups to ensure fairness, equality, and protection of rights.

Whistleblower Protection: Policies and procedures that safeguard individuals who report misconduct, violations, or unethical behavior within an organization. Effective whistleblower protection ensures confidentiality, prohibits retaliation, and promotes a culture of accountability and transparency. It encourages early detection of issues such as fraud, corruption, or human rights abuses.

Zero Liquid Discharge (ZLD): An advanced water treatment process that recovers and reuses all wastewater generated during production. ZLD systems ensure that no liquid waste is discharged into the environment by purifying, recycling, and converting all residual water into solid waste for safe disposal. This approach minimizes pollution, conserves water and supports sustainable manufacturing operations.



ESRS Index

ESRS	Disclosure Requirements	Name of Key Performance Indicators
GENERAL INFORMATION		
ESRS 2	MDR-P	Total number of policy updates per year
ENVIRONMENTAL INFORMATION		
ESRS E1	E1-5	Percentage key suppliers with renewable energy (WB)
		Energy intensity
	E1-6	Scope 1 GHG emissions (gross tCO ₂ e)
		Scope 2 GHG emissions (location-based)
		Scope 3 GHG emissions
		Total amount of GHG emissions
		Percentage transportation downstream covered by truck and rail freight
		Percentage transportation upstream covered by sea freight
		Yearly change in diesel and petrol car emissions
ESRS E2	E2-1	Percentage suppliers signed RSL
	E2-5	Percentage products without PFAS
ESRS E5	E5-4	Percentage footwear w/ Leather Working Group
		Percentage fabrics w/ OEKO-TEX® Standard 100
		Percentage gloves w/ OEKO-TEX® Leather Standard
		Percentage cotton sourced by Better Cotton Initiative
		Percentage cardboard packaging outbound - FSC certified
		Percentage increase styles w/OEKO-TEX® Made in Green in 2025/2026 (from 9 to 40+)
	E5-5	Percentage return claim
		Total amount of radioactive waste
SOCIAL INFORMATION		
ESRS S1	S1-4	Percentage employees signed Code of Conduct
		S1-6
	Total number of full-time employees	
	Total number of part-time employees	
	Total number of permanent employees	
	Total number of temporary employees	
	S1-14	Total number of recordable work-related injuries
		Total number of fatalities
	S1-17	Total number of discrimination cases
		Total number of complaints received via whistleblowing
Total amount in fines related to violations		
		Total number of serious human rights violations
ESRS S2	S2-3	Total number of complaints through channels
	S2-4	Total number of serious human rights violations
	S2-5	Percentage women in supply chain
		Total number of nationalities in supply chain
GOVERNANCE INFORMATION		
ESRS G1	G1-2	Percentage suppliers signed amfori BEPI SAQ (WB)
		Percentage spend on OEKO-TEX® STeP factories (WB)
		Percentage spend on OEKO-TEX® STeP factories incl. third-part
		Percentage suppliers conducted social reports (WB)
		Percentage suppliers signed Code of Conduct
		Percentage suppliers done Self-Assessment Questionnaire
		Percentage suppliers holding management systems
	G1-4	Total number of convictions for anti-corruption violations
		Total number of convictions for anti-bribery violations
		Total amount in fines related to violations
	G1-6	Percentage supplier on-time payments

Unless otherwise stated, all figures in this report refer to the fiscal year 2024.

The data disclosed under S1-6 is based on figures from 2025.

For more information about the ESRS standards - **EFRAG**.

Supply Chain Memberships



Member of amfori, a leading global business association for sustainable trade. We participate in amfori BSCI and amfori BEPI. For more information visit www.amfori.org.

International Certifications



ISO Certifications



Collaboration partners



Recognitions



Maritime Memberships





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