

## **Klappir Green Solutions hf**

### **Consolidated Sustainability Statement**

January 1st. to December 31st. 2023

Metrics and Targets

**Klappir Green Solutions hf.**

Hlíðasmára 3 | 201 Kópavogur | Iceland

Id: 630914-1080

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# Management Impact Report

## About Klappir

Klappir Green Solutions hf ('KGS') is a leading global sustainability software company, founded in 2014 and headquartered in Iceland. Klappir stands out due to its comprehensive approach to operations, trusted experience, groundbreaking product portfolio, and strategic expansion into new markets. In a world increasingly focused on sustainability, Klappir is not only driving its own growth but also spearheading a transformative shift in how businesses align with the complex challenges of sustainability.

As a global leader in sustainability software solutions, Klappir holistic approach to operations, innovative product offerings, and strategic market expansion pave the way for Klappir to thrive in an increasingly sustainability-driven world. Klappir's visionary journey promises not only growth but also a transformative impact on how companies navigate and embrace the complexities of sustainability data management, accounting and reporting.

*We at Klappir care for our environment and are committed to building software solutions and providing customer success services that enable communities, businesses and regions to carry out transparent and reliable sustainability accounting and reporting in a cost-efficient way and thereby increase efficiency, ensure legal compliance and reduce operating cost.*

We manage our business by integrating environmental, social, governance (ESG) and economic considerations into our operations, products and services. As a technology company with a relatively small operational footprint, our most significant impact comes from our products and services as well as the Customer Success methodology we provide with our Klappir Platform.

## BASES FOR PREPARATION

*Our approach to sustainability is based on the environmental, social and governance (ESG) issues that are material to our business.*

This Statement is structured in accordance with the EU Sustainability Reporting Standard (ESRS) and encompasses material metrics and targets for measuring sustainability performance and target performance. In addition to the Nasdaq ESG guidelines used thus far, KGS has integrated several material enhancements into the reporting framework to align with the ESRS standard.

### **BP-1: General bases for preparation of the sustainability statements**

**BP-1a:** This Consolidated Sustainability Statement contains an overview of our approach to various aspects of sustainability, as well as key measures and an assessment of our progress toward our goals. Critical focus areas are identified; related projects, scope and initiatives are addressed.

**BP-1b:** The scope of our consolidated sustainability statement mirrors that of our financial statements.

**BP-1c:** The upstream value chain is partly integrated while the downstream value chain has not been included (see Verification report).

**BP-1d & BP1e:** Not actual.

### **BP-2: General bases for preparation of the sustainability statements**

**BP-2(6,7,8,9):** Not actual

**BP-2(10a & 10b):** The most of the data is collected from suppliers directly as activity data. The accounting is based on the UNSPSC classification system to set conversion factors on each transaction. The accounting principle is based on a transparent link between each transaction and the invoice no. This eases up the audit process.

The sustainability performance of the value chain is controlled once a year through supplier assessment. This process is within the Klappir Platform and gives the suppliers individual Score and a total Score of the material suppliers.

**BP-2(11a & 11b):** Uncertainties are limited as all data collected is activity based data.

**BP-2(12a,12b,12c & 13a,13b,13c):** Not actual.

**BP-2(14):** Not actual.

**BP-2(15):** References are given both in this management report and in the metrics section.

## GOVERNANCE

**GOV-1(18a):** The role and responsibility of the administrative, management and supervisory bodies is described in the Annual Report 2023 (see additional information in metrics).

**GOV-2:** Sustainability matters are discussed at board meetings which are least in each quarter. Board of management discusses sustainability matters regularly.

**GOV-3:** Sustainability matters are not integrated in incentive schemes.

**GOV-4:** The technical solution used for the sustainability work is the **Klappir Platform** - both for the IRO (Impact, risk and opportunity) and for the metrics and targets. Klappir is ISAE 3000/type 2 verified Platform. For environmental data, the accounting principle is based on collection of activity based data directly collected from the suppliers. For the social and governance data, Klappir internal systems are used.

**GOV 5:** The Sustainability Statement includes; **Section 1:** Management Report, **Section 2:** Data Verification Report (metrics), **Section 3:** Metrics and Targets.

## STRATEGY

*We aim to bring together skills and know-how, companies, international corporations, individual users, local authorities, national governments and other stakeholders to help us to develop and implement our software solutions.*

We focus on developing new products and services, spreading new ideas and leading collaborative efforts with our customers, businesses, universities and civil partners to develop a sustainable future. We invite different businesses, NGOs and governmental authorities to our open platform where they can provide their sustainability services.

### **SBM-1: Market position, strategy, business model(s) and value chain**

**SBM-1, 38a(i):** Klappir is offering an advanced platform ( ' **Klappir** ' ) thoroughly crafted to empower effective sustainability management across various sectors such as businesses, municipalities, and governments. The core of **Klappir** lies in its ability to seamlessly facilitate engagement with sustainability data, trusted accounting process and well defined reporting process - enabling enhanced performance and well-informed decision-making and disclosure.

Our product strategy is to build technology and services that support a sustainable future by helping our clients to become regulatory compliant, increase their energy efficiency and minimize waste of resources. We work constantly on expanding the space of high-quality sustainability software that includes solid data management, trustworthy accounting and efficient reporting. We focus on reliability of data processing, standardization, transparency and accounting. **Klappir** is ISO 3000 Type 2 verified/Reasonable Assurance Sustainability Platform.

**SBM-1, 38a(ii&iii):** Although our business is global, we focus on the EU market and we serve most of the industry sectors (see headcount in the metric section).

**SBM-1, 38a(iv):**

### **SBM-2: Interest and view of stakeholders**

#### **Our people strategy**

*We engage our employees in addressing social and environmental issues that are relevant for the businesses and communities in which we work. We also engage in and encourage open and organized discussions concerning environmental issues among the employees of the companies and organizations we serve.*

Klappir invests in the development of talent and offers fair terms to its employees along with benefits which improve employees' well-being and health and strengthen their family life. We aim to give our employees the opportunity to increase their skills both in terms of the job itself and in terms of expanding their knowledge of environmental issues in general. During recruitment, Klappir seeks to attract enthusiasts in project management, software development and business growth.

#### **Our customer strategy**

*We wish to do sustainable business and bring long-term value to our customers.*

Increased environmental awareness is an economical fact. Companies will both respond to existing environmental rules and regulations and also anticipate what is coming up on the legislative agenda and make themselves able to comply as fast and efficiently as possible. Monitoring and interconnecting sustainability activities in a global accounting ecosystem is part of Klappir business strategy.

Sustainability accounting and reporting is mostly carried out without universally recognized methodology. Still today companies yearly sustainability accounting and reporting are in most cases based on manually collected data from different sources which is both time consuming and limited in accuracy and transparency.

*Cost-efficient and comprehensive software tools to support legislative compliance, transparency and environmental accounting are needed on all levels, all over the world.*

Consequently, in the years to come there will be a growing demand from cities, regions, investors and civil society for efficient software solutions to reduce manual workload related to sustainability accounting, analytical processing, sustainability predictions and goal settings. By implementing Klappir, these organizations will get an efficient platform where their reported performance on sustainability can contribute to national accounting systems and thereby supporting nations in reaching their sustainability goals.

### **SBM-3: Material impacts, risk and opportunities and their interaction with strategy and business model**

*We want to grow our business in a sustainable way and decouple our growth from our sustainability negative impact. This is one of the main reasons we are expanding our business through an international network of strategic regional and global-industrial partners.*

#### **Our business model**

We are expanding our sales through our partner networks which presents a strategic growth opportunity - together with our partners, we are poised to utilize the opportunity in the EU market effectively.

The transformation toward stricter sustainability law and regulations is evident in today's business environment. This means that individuals, leaders of industries and communities will engage in a process of increasing sustainable activities. Even organizations with excellent sustainability records

must be pushed for change if they wish to stay ahead.

*The core of our business strategy is networking through partnership (global & regional) and co-operation through key-customers value chain.*

We are expanding our business through an international network of strategic partners at both regional and global-industrial levels. We group our partners into “Regional Partners” and “Global Partners”. To support both regional and international partners, we have a team of Customer Support specialists with extensive knowledge of our software and how to optimize its usage for the sectors we serve. They also have broad knowledge of legal issues related to sustainability law and sustainability performance.

SBM-3, 44,45,46,47: Is on Road Map 2024

## IMPACT RISK AND OPPORTUNITY MANAGEMENT

*As a technology company with a relatively small environmental footprint, some of our most significant impact comes from our products (the Platform and Customer Support).*

### Sustainability impact

Our main impact is based on our state-of-the-art sustainability software, our services and our unique methodology, which together connect businesses, regions and authorities in a system similar to a single unified eco-system. We give our customers the critical ability to continuously follow and improve their sustainability performance in a cost efficient way. Together with our customers, we are building solid and reliable digital infrastructures for sustainability.

*No one can solve sustainability challenges alone. Therefore we are proud of connecting people, their businesses and authorities into a single force, focused on improving their sustainability and our community through reliable data provided by our software.*

We bring key environmental, social, governance and economic components to the level of general know-how and understanding for each and everyone and for all generations. These components need to act in coordination toward sustainable development into the future. Our focus is on developing new products and services, spreading new ideas and leading collaborative efforts with businesses, universities, the elementary and primary school system, authorities and civil partners to develop a sustainable future.

### *Klappir participates in Nefco's Biodiversity Pilot Program*

Since the autumn 2022, Klappir Green Solutions has benefited greatly from participating in Nefco's Biodiversity Pilot Program. Through workshops, peer learning, and facilitated sessions, participating businesses have gained invaluable insights into biodiversity-related risks and opportunities. The tailored biodiversity actions have enabled these organizations to develop management plans and take tangible steps towards addressing biodiversity loss.

The programme not only highlights the importance of protecting biodiversity but also demonstrates how private-public partnerships can drive meaningful change for both companies and the environment. As part of the program a biodiversity data guide was developed for Klappir to give insights on the upcoming reporting disclosures, existing biodiversity datasets and tools. As a result of this fruitful cooperation with Nefco, Klappir is in a better position to tailor its solutions and services to new reporting requirements that its customers will face in the years to come. Klappir looks forward to putting this knowledge to the test, partnering with financial institutions to help them assess their real-life impacts on biodiversity and ecosystems.

**DC-P: Policies adopted to manage material sustainability matters****Policies, related to employees**

*Our employees have unique experience in working with our customers on sustainability challenges. They understand both the problems that arise when developing sustainable processes and the requirements made by authorities.*

**Human rights and labor practices:** We have been participating in the UNGC since 2017 and are working steadily on the ten principles among other things the principles that belong to the category of Human rights. Klappir respects human rights and freedom of association in accordance with Icelandic legislation and supports people's pursuit of physical and psychological health, fair treatment, acceptable and favorable working conditions and equal rights.

We support the fight against all discrimination, violence against women, children, old people and other minorities and we will do our part to fight discrimination and fight against degrading and inhuman treatment of people everywhere.

Klappir has not violated human rights and does not know of any violations in its value chain. The company expects general respect for human rights in its value chain and will react appropriately if any violation is discovered.

No children work directly or indirectly for Klappir. If the company becomes aware of the possibility that forced labor can be found in its value chain, then it will look closely into any such occurrences.

**Equal opportunity and diversity:** According to Icelandic law, Klappir is not obliged to make an equality plan because the company has fewer than 25 employees. Nevertheless, the company takes into account the Act no. 10/2008 on *Equal Status and Equal Rights of Women and Men*, including comparable wages for the same or equally valuable jobs, so that no gender related pay-gaps exist within the company. In addition, the number of female employees vs. the number of male employees was higher in the company in 2023.

We strive to hire women as well as men in all positions in the company, and we look for ways to reach out to women IT professionals.

**Health and safety at Klappir:** Klappir complies with Icelandic legislation in Act 46/1980 on working conditions, hygiene and safety in the workplace. We have a comprehensive health policy with a health care plan as laid down in the act. This policy was introduced to the employees in the spring of 2019 and published on the company's website.

Work-related illnesses and injuries are registered, including inflammation, headaches, back injuries or stress-related diseases. The company respects family perspectives and offers support for employees' family lives e.g. in terms of flexible working hours and by having a Remote work policy that some employees work accordingly. Klappir complies with legislation (Law no. 95/2000 on birth and parental leave/vacation), which is incorporated in both the health and family policies.

**Anti-Corruption:** Klappir complies with Icelandic financial legislation (Act 19/1940) and with international standards on bribery and corruption. Klappir has zero tolerance for corrupt activities and has begun incorporating formal policies into the company's code of conduct related to anti-bribery and anti-corruption expectations for company employees and representatives. The company is aware of the importance of responsible and ethical procurement and is writing it's procurement policy.

**Remuneration:** Klappir Remuneration Policy is based on a long-term vision of healthy operation regarding salaries and other payments to employees, members of the board, directors, compliance officers and accountants. The company's goal is an annual revision of remuneration.

## Targets

*At Klappir, we are committed to advancing sustainability by enhancing the efficiency and resilience of our operations and our products and services. Our goal is to minimize our environmental footprint and contribute to global efforts aimed at limiting the rise in temperature to 1.5°C above pre-industrial levels, thereby mitigating the risks of catastrophic climate change. By aligning our environmental performance targets with international objectives, we are dedicated to driving positive change for both our company and the planet.*

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### Target related to Climate Change

Reduce Scope 1,2&3 by 40% before 2030 from 2015 (basic year)

*ESRS E1 (Climate Change)*

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Keep our renewable energy use at 100% renewable Location based in Iceland).

*ESRS E1 (Climate Change)*

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Reduce our waste, plastic and paper use by 50% before 2030.

*ESRS E5 (Resource use and Circular Economy)*

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We will **not** grow our business at the cost of nature.

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### 2023 progress

In 2023 the Scope 1,2 & 3 emissions were 18,640 kgCO<sub>2</sub> compared to 22,800 kgCO<sub>2</sub> in 2022 (18.2% reduction). The main reduction comes from Scope 3. This reduction does not include mitigation or canceled carbon credit.

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In Iceland we use 100% renewable energy which is material to us. Our energy use in Iceland is from the local grid and geothermal heating. Our databases are located in Sweden (with AWS) - we will inculcate AWS into our environmental load in 2024.

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We measure all waste generated by our operation and strive to minimize generation of waste. We also strive to minimize landfill waste, plastic and paper use. We will locate ourselves in buildings that are energy efficient and where waste management is easy.

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We will measure relationships between environmental and economic performance.

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### Responsibilities of the Board of Directors and the Chief Executive Officer

The board of directors and the chief executive officer are responsible for the preparation and fair presentation of the consolidated sustainability statements in accordance with ESRS accounting standards as adopted by the EU, and applicable articles in Icelandic law on non financial disclosure as determined necessary to enable the preparation of sustainability statements that are free from material misstatement, whether due to fraud or error.

### Statement by the Board of Directors and the CEO

According to the best of our knowledge, it is our opinion that these annual Consolidated Sustainability Statements give a true and fair view of the sustainability performance for the period 1st. of January 2023 to 31st of December 2023.

Reykjavík, April 22, 2024

#### Board of Directors:

Ágúst Einarsson  
Hildur Jónsdóttir  
Vilborg Einarsdóttir  
Sigurður Þórarinnsson  
Gunnar Sigurðsson

*Ágúst Einarsson*

*Hildur Jónsdóttir*

*Vilborg Einarsdóttir*

*Sigurður Þórarinnsson*

*Gunnar Sigurðsson*

#### CEO:

Jón Ágúst Þorsteinsson

*Jón Ágúst Þorsteinsson*

The Sustainability Statement is electronically signed by the Board of Directors and the CEO.

# Data verification Report

## Context

The Sustainability Team of Klappir Green Solutions hf. ('Klappir') is responsible for the preparation and verification of Klappir Sustainability Statement, including the reported annual environmental, social and governance metrics, targets and information presented therein for the period January 1st 2023 to December 31st. 2023.

The Customer Success Team of Klappir has verified the data and information provided in the statements.

## Reporting principles and Annual Report

The Annual Statements consist of Financial Statement and Sustainability Statements together. The sustainability statements consist of:

- Sustainability Statement
- The Sustainability Statement is on Consolidated bases

## Criteria

The work is conducted on bases of the following criteria:

- Klappir Platform ISAE 3000/Type 2 verification with reasonable assurance.
- Greenhouse Gas Protocol with disclosure principle of relevance, completeness, consistency, transparency, and accuracy.

## Technical solution

The technical solution is Klappir Sustainability Platform for sustainability accounting, reporting, data collection, data management, value chain optimisation, group structure and asset management. The Platform is ISAE 3000/Type 2 verified with reasonable assurance. Klappir uses the following data sources for recording data from the value chain:

- ***Klappir DataPortal***: It facilitates the exchange of activity-based data, allowing effortless uploading and retrieval of information in a standardized format.

## Operational Boundaries

The Consolidated Sustainability Statement is aligned to the following ESRS standards:

Standard	Name of the standard	Description
ESRS 2	General Disclosure	Included
ESRS E1	Climate Change	Included
ESRS E2	Pollution	Not included
ESRS E3	Water and Marine Resources	Partly included
ESRS E4	Biodiversity and ecosystems	Not included
ESRS E5	Resource Use and Circular Economy	Partly included
ESRS S1	Own workforce	Included
ESRS S2	Workers in the value chain	Not included
ESRS S3	Affected communities	Not included
ESRS S4	Consumers and End-users	Not included
ESRS G1	Business Conduct	Included

## Organizational Boundaries

The organization includes the following entities:

**Head office:** Klappir Green Solutions hf. (id. 630914-1080)

**Subsidiary:** Klappir Nordic ApS. (id. 43097962)

The companies each disclose their financial statements and together they disclose consolidated financial statements - there are no individual sustainability statements - the sustainability statement made, is on consolidated bases.

## Accounting

For Classification of the data in the Klappir Platform, encompasses five-level hierarchical classification codeset according to the United Nations Standard Products and Services Code (UNSPSC) which is an open, global, multi-sector standard for efficient and accurate classification of products and services from the UN Development Programme (UNDP).

**Climate Accounting (ESRS E1):** The scope of Climate Accounting (metrics and targets) is described in the table below:

Name	Description	Action	
Scope 1	Mobile combustion	No use of fuel	
Scope 2	Electricity	98% included	Denmark office missing
-	Heating	98% included	Denmark office missing
-	Gaseous substances (GS)	No use GS	
Scope 3			
Category 1	Purchased goods and services	Partly included	See products in metrics
Category 2	Capital goods	Not incl.	No investment in CG
Category 3	Fuel and energy related activities	No use of fuel	Not applicable
Category 4	Upstr. Transport and distribution	Not incl.	Not material
Category 5	Waste from operations	90% incl.	Catering not included
Category 6	Business travel	100% included	
Category 7	Employee Commute	100% included	
Category 8	Upstream leased assets	Not included	Not applicable
Category 9	Downstream transport/distrib.	Not included	Not applicable
Category 10	Processing of sold products	Not included	Not applicable
Category 11	Use of sold products	Not included	Not applicable
Category 12	End of life treatment	Not included	Not applicable
Category 13	Downstream leased assets	Not included	Not applicable
Category 14	Franchises	Not included	Not applicable
Category 15	Investments	Not included	Not applicable

**Pollution Accounting (ESRS E2):** As a software company, Klappir use of polluting materials is minimal. The materials in use are cleaning products and electronics which are accounted for. The cleaning products bought by Klappir are environmentally friendly and used sparingly. The recycling of the electronic waste is not known but will be in focus 2024.

**Water and Marine Resources Accounting (ESRS E3):** Included is an estimate of cold water use of 40 liter cold water /employee per. day. This includes all cold water like for drinking water and water for bathrooms. Other topics are not material.

**Resource Use and Circular Economy Accounting (ESRS E5):** Inflow of following materials are accounted for:

- Cold water
- Office paper
- Food
- Electronics
- Furniture

Outflow material accounted for is.

- Waste

**Value chain:** The upstream value chain includes 20 material suppliers. These suppliers are grouped in the following way:

- Providers of Electricity and Heating
- Providers of Electronics
- Software services (databases etc.)
- Retail for food and cleaning products
- Travel agencies, hotels and transport companies

Material service- and product suppliers are Rated through the Klappir Platform. An ESG survey is sent out and assessment on received data is carried out automatically in the platform.

### Statement by Klappir

Klappir has planned and conducted the work for the Klappir Green Solutions hf., in accordance with the principles of the EU Sustainable Reporting Standard (ESRS). Klappir has reviewed the data management structure, data quality, the accounting processes, asset management and disclosure of group structure as presented in this assessment. Klappir disclaims any liability or responsibility to a third party for decisions, whether an investment or otherwise, based on this sustainability statement.

### Klappir Green Solutions hf.

*Hulda Þórhallsdóttir*

**Hulda Þórhallsdóttir**

**Head of Klappir Customer Success Team**

*The Sustainability Statement is electronically signed by Klappir Green Solutions hf.*

## Definitions

### Carbon credits

A carbon credit is a convertible and transferable instrument representing GHG emissions that have been reduced, avoided or removed through projects that are verified according to recognised quality standards. Carbon credits can be issued from projects within (sometimes referred to as insets) or outside the undertaking's value chain (sometimes referred to as offsets).

### Non-verified offsetting projects

Non-verified offsetting projects are defined as offsetting projects that do not generate carbon credits in accordance with the definition above.

### Emission intensity

Emission intensity figures are based on combined Scope 1, Scope 2 and Scope 3. Emission intensity is calculated by dividing GHG emissions by a selected operational parameter unit, and is reported as tCO<sub>2</sub>e per unit (such as tCO<sub>2</sub>e per revenue unit). Emission intensity indicators are used to measure and compare the company's emissions relative to its operational scale.

### Direct and indirect energy consumption

Total energy consumption includes all energy consumed by the company including combustion of fuels by the company (direct energy) and energy consumed through electricity and heating (indirect energy). The energy consumption is reported in kilowatt hours (kWh).

### Energy intensity

Energy intensity is calculated by dividing the total energy consumption by a selected operational parameter unit, and is reported as kWh per unit (such as kWh per full-time equivalent employee (FTEe)). Energy intensity indicators are used to measure the efficiency of energy usage and compare the company's energy consumption relative to its operational scale.

### Waste intensity

Waste intensity is calculated by dividing the total amount of waste generated by a selected operational parameter unit, and is reported as kg per unit (such as kg per full-time equivalent employee (FTEe)).

### Scope 2 (location-based)

Emissions in scope 2 (location-based) are indirect emissions from generation of consumed energy, where emissions from energy consumption is estimated based on the average emissions from generation onto the energy network.

### Scope 2 (market-based)

Market-based scope 2 emissions reflect the emissions from the electricity that a company is purchasing (often spelled out in contracts or instruments) which may be different from the electricity that is generated locally.

### Fugitive emissions

Emissions resulting from intentional or unintentional releases, e.g., equipment leaks from joints, seals, packing, and gaskets; methane emissions from coal mines and venting; hydrofluorocarbon (HFC) emissions during the use of refrigeration and air conditioning equipment; and methane leakages from gas transport.

### Purchased goods and services

Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 - 8.

#### **Capital goods**

Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.

#### **Fuel- and energy related activities**

Includes emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in scope 1 or scope 2.

#### **Upstream transportation and distribution**

Transportation and distribution of products purchased in the reporting year, between a company. Third party transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics and third-party transportation and distribution between a company's own facilities.

#### **Waste generated in operations**

Emissions from third-party disposal and treatment of waste in the reporting year.

#### **Business travel**

Emissions from the transportation of employees for business related activities in the reporting year.

#### **Employee commuting**

Emissions from the transportation of employees between their homes and their worksites.

#### **Upstream leased assets**

Operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee.

#### **Downstream transportation and distribution**

Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company).

#### **Processing of sold products**

Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers).

#### **Use of sold products**

End use of goods and services sold by the reporting company in the reporting year.

#### **End-of-life treatment of sold products**

Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life.

#### **Downstream leased assets**

Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor.

**Franchises**

Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor.

**Investments**

Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2.

**Energy management system**

Energy management systems such as ISO 50001.

## General disclosure (ESRS 2)

Key figures	Notes	Unit	2023	2022
Net revenue (from financial statement)	1	EUR	3,823,990	2,994,785
of which from high climate impact sectors		EUR	-	-
of which from other activities		EUR	-	-
Balance sheet (from financial statement)	2	EUR	5,348,458	4,104,309
Average number of FTEe (from financial statement)		FTEe	24.0	27.0

ESRS 2 BP-1 and BP-2

Assets in own operation	Notes	Unit	2023	2022
Number of entities		no.	2	2
Number of buildings (office facilities and warehouses)		no.	2	2
Number of vehicles		no.	0	0
Number of vessels /ships		no.	0	0
Number of planes (aviation)		no.	0	0
Total space of offices, production and warehouses		m2	450	450

ESRS 2 BP-1 and BP-2

CSRD/ESRS Compliance sustainability statement	Notes	Unit	2023	2022
Is the company required to comply with CSRD/ESRS?	3	yes/no	no	no
Does the statements cover the IRO&Framework?		yes/no	no	no
Does the statements cover the metrics and targets?		yes/no	yes	yes
Are the statements prepared on consolidated bases?		yes/no	yes	no

ESRS 2 BP-1 and BP-2

Materiality	Notes	Unit	2023	2022
Is Inventory Management Plan in place?	4	yes/no	yes	-
Does it include Data Management Plan?		yes/no	yes	-
Does it include Asset Management Plan?		yes/no	yes	-
Does it include Group structure?		yes/no	yes	-

ESRS 2 BP-1 and BP-2

Cost of emissions within ETS (Emissions Trading Scheme)	Notes	Unit	2023	2022
GHG emissions within ETS		EUR	-	-
Cost of each ETS carbon unit per GHG emissions		EUR/kgCO <sub>2</sub> e	-	-
<b>Total payments to ETS</b>		<b>EUR</b>	<b>-</b>	<b>-</b>

ESRS 2

Cost of emissions within ESR (Effort Sharing Regulation)	Notes	Unit	2023	2022
GHG emissions within ESR		kgCO <sub>2</sub> e	-	-
Cost of ESR unit per litre		EUR/litre	-	-
Cost ESR carbon unit per GHG emissions		EUR/kgCO <sub>2</sub> e	-	-
<b>Total payments to ESR</b>		<b>EUR</b>	<b>-</b>	<b>-</b>

ESRS E1 and E2

<b>Cost of NOx emissions inside EU</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
NOx emissions within NOx regulation schemes		kgNOx	-	-
Cost of NOx emission		EUR/kgNOx	-	-
<b>Total cost of NOx emissions</b>		<b>EUR</b>	<b>-</b>	<b>-</b>

ESRS 2

<b>Cost of emissions outside EU</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
GHG emissions outside of EU		EUR	-	-
GHG emissions outside of EU		kgCO <sub>2e</sub>	-	-
Cost of each Carbon unit outside EU		EUR/kgCO <sub>2e</sub>	-	-

ESRS 2

<b>Sustainable investment allocated</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Listed equity investments		EUR	-	-
Unlisted equity investments		EUR	-	-
Green energy infrastructure investments - OECD		EUR	-	-
Green energy infrastructure investments - Emerging markets		EUR	-	-
Green bonds/loans issued by sustainability solution companies		EUR	-	-
Climate-friendly investments in properties		EUR	-	-
Climate-friendly investments in technology	5	EUR	2,900,000	2,500,000
<b>Total allocated sustainability investment</b>		<b>EUR</b>	<b>2,900,000</b>	<b>2,500,000</b>

ESRS 2

<b>Sustainable investment earmarked but not allocated</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Listed equity investments		EUR	0.0	0.0
Unlisted equity investments		EUR	0.0	0.0
Green energy infrastructure investments - OECD		EUR	0.0	0.0
Green energy infrastructure investments - Emerging markets		EUR	0.0	0.0
Green bonds/loans issued by sustainability solution companies		EUR	0.0	0.0
Climate-friendly investments in properties		EUR	0.0	0.0
Climate-friendly investments in technology		EUR	3,200,000	3,000,000
<b>Total earmarked sustainability investment</b>		<b>EUR</b>	<b>3,200,000</b>	<b>3,000,000</b>

ESRS 2

<b>Sustainable investment in sectors</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Agriculture		EUR	0.0	0.0
Buildings and construction		EUR	0.0	0.0
Energy production - Solar		EUR	0.0	0.0
Energy production - Wind		EUR	0.0	0.0
Energy production - Other		EUR	0.0	0.0
Sustainable Forestry		EUR	0.0	0.0
Information and communication technology		EUR	2,900,000	2,500,000
Manufacturing		EUR	0.0	0.0
Rehabilitation		EUR	0.0	0.0
Energy storage		EUR	0.0	0.0
Transmission and distribution		EUR	0.0	0.0
Transportation		EUR	0.0	0.0

Other sectors	EUR	0.0	0.0
<b>Total allocated sustainability investment</b>	<b>EUR</b>	<b>2,900,000</b>	<b>2,500,000</b>

ESRS 2

<b>Value Chain Assessment</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Total number of material suppliers		no	-	-
Number of supplier survey sent		no	-	-
Number of supplier survey received		no	-	-
Number of suppliers assessments generated		no	-	-
Number of employee with material suppliers		no	-	-
Average subjective score		Score	-	-
Average objective score		Score	-	-

ESRS 2

## Climate Change (ESRS E1)

Targets related to GHG emissions reduction	Notes	Unit	2023	2022
Improve the Scope 3 objective Score	6	%	%	%
Improve the Scope 3 subjective Score		%	%	%

ESRS E1-4

Greenhouse gas emission Statement	Notes	Unit	2023	2022
Scope 1		kgCO <sub>2</sub> e	0.0	0.0
Scope 2 (location-based)		kgCO <sub>2</sub> e	1,510	1,200
Scope 2 (market-based)		kgCO <sub>2</sub> e	8,501	8,286
Scope 3		kgCO <sub>2</sub> e	17,130	21,600
<b>Total Scope 1, 2 &amp; 3 (location-based)</b>		<b>kgCO<sub>2</sub>e</b>	<b>18,640</b>	<b>22,800</b>
<b>Total Scope 1, 2 &amp; 3 (market-based)</b>		<b>kgCO<sub>2</sub>e</b>	<b>25,631</b>	<b>29,886</b>

ESRS E1-6

Energy consumption	Notes	Unit	2023	2022
Bio fuels		kWh	0.0	0.0
Fossil fuel		kWh	0.0	0.0
Electricity		kWh	13,974	14,252
Heating		kWh	154,060	113,622
Cooling		kWh	0.0	0.0
Steam		kWh	0.0	0.0
<b>Total energy consumption</b>		<b>kWh</b>	<b>168,034</b>	<b>127,874</b>
of which direct energy consumption		kWh	0.0	0.0
of which indirect energy consumption		kWh	168,034	127,874
Share of fossil fuels		%	0.0%	0.0%
Share of renewables		%	100%	100%

ESRS E1-5

Electricity mix (location based)	Notes	Unit	2023	2022
Renewable electricity	7,8	%	100.0%	100.0%
Fossil fuels electricity		%	0.0%	0.0%
Nuclear electricity		%	0.0%	0.0%
Electricity market based GHG emission constant		kgCO <sub>2</sub> /kWh	0.0103	0.0103
Nuclear waste		mg/kWh	0.00	0.00

ESRS E1-5

Electricity mix (market based)	Notes	Unit	2023	2022
Renewable electricity	7,8	%	12.7%	12.7%
Fossil fuels electricity		%	70.9%	70.9%
Nuclear electricity		%	16.4%	16.4%
Electricity market based GHG emission constant		kgCO <sub>2</sub> /kWh	0.511	0.511
Nuclear waste		mg/kWh	0.61	0.61

ESRS E1-5

<b>Carbon intensity (location based)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Climate energy intensity		kgCO <sub>2</sub> e/kWh	0.11	0.18
Climate revenue intensity		kgCO <sub>2</sub> e/mEUR	4.9	7.6
Climate assets intensity		kgCO <sub>2</sub> e/mEUR	3.5	5.6
Climate FTEe intensity		kgCO <sub>2</sub> e/FTEe	777	844
GHG emissions per m <sup>2</sup>		kgCO <sub>2</sub> e/m <sup>2</sup>	41	51

ESRS E1-6

<b>Carbon intensity (market based)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Climate energy intensity		kgCO <sub>2</sub> e/kWh	0.15	0.23
Climate revenue intensity		kgCO <sub>2</sub> e/mEUR	6.70	9.98
Climate total assets intensity		kgCO <sub>2</sub> e/mEUR	4.8	7.3
Climate FTEe intensity		kgCO <sub>2</sub> e/FTEe	1,068	1,107
GHG emissions per m <sup>2</sup>		kgCO <sub>2</sub> e/m <sup>2</sup>	57.0	66.4

ESRS E1-6

<b>Scope 1 (Combustion and fugitives)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Stationary fuel combustion		kgCO <sub>2</sub> e	0.0	0.0
Mobile fuel combustion		kgCO <sub>2</sub> e	0.0	0.0
Fugitive emissions		kgCO <sub>2</sub> e	0.0	0.0
Industrial processes		kgCO <sub>2</sub> e	0.0	0.0
<b>Total Scope 1 emission</b>		<b>kgCO<sub>2</sub>e</b>	<b>0.0</b>	<b>0.0</b>
of which is emissions from trading schemes		%	0.0%	0.0%

ESRS E1-6

<b>Scope 2 (Electricity and heating)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Electricity location-based		kgCO <sub>2</sub> e	140.0	150.0
Electricity market-based		kgCO <sub>2</sub> e	7,141	7,283
Heating		kgCO <sub>2</sub> e	1,360	1,003
Cooling		kgCO <sub>2</sub> e	0	0
Steam		kgCO <sub>2</sub> e	0	0
<b>Total Scope 2, location-based emission</b>		<b>kgCO<sub>2</sub>e</b>	<b>1,500</b>	<b>1,153</b>
<b>Total Scope 2, market-based emission</b>		<b>kgCO<sub>2</sub>e</b>	<b>8,501</b>	<b>8,286</b>

ESRS E1-6

<b>Scope 3, Category 1 (Purchased goods and services)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Furniture		kgCO <sub>2</sub> e	0.0	-
Paper		kgCO <sub>2</sub> e	0.0	-
Electronics		kgCO <sub>2</sub> e	20	-
Food		kgCO <sub>2</sub> e	1,481	-
Packaging		kgCO <sub>2</sub> e	-	-
Catering		kgCO <sub>2</sub> e	-	-
Other		kgCO <sub>2</sub> e	-	-
<b>Total emissions from purchased goods and services</b>		<b>kgCO<sub>2</sub>e</b>	<b>1,501</b>	<b>6,700</b>

ESRS E1-6

<b>Scope 3, Category 2 (Capital goods)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
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Emissions from structures	kgCO <sub>2</sub> e	0.0	0.0
Emissions from vehicles	kgCO <sub>2</sub> e	0.0	0.0
<b>Total emissions from capital goods</b>	<b>kgCO<sub>2</sub>e</b>	<b>0.0</b>	<b>0.0</b>

ESRS E1-6

<b>Scope 3, Category 3 (Fuel and energy related activities)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Emissions from purchased fuel		kgCO <sub>2</sub> e	0.0	0.0
Emissions from purchased electricity		kgCO <sub>2</sub> e	0.0	0.0
Transmission and distribution (T&D losses)		kgCO <sub>2</sub> e	0.0	0.0
<b>Total emissions from fuel and energy-related activities</b>		<b>kgCO<sub>2</sub>e</b>	<b>0.0</b>	<b>0.0</b>

ESRS E1-6

<b>Scope 3, Category 4 (Transportation and distribution)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Emissions from use of air T&D		kgCO <sub>2</sub> e	0.0	0.0
Emissions from use of maritime T&D		kgCO <sub>2</sub> e	0.0	0.0
Emissions from use of road T&D		kgCO <sub>2</sub> e	0.0	0.0
Emissions from use of rail T&D		kgCO <sub>2</sub> e	0.0	0.0
Emissions from use of storage for purchased goods		kgCO <sub>2</sub> e	0.0	0.0
<b>Total emissions from transportation and distribution (T&amp;D)</b>		<b>kgCO<sub>2</sub>e</b>	<b>0.0</b>	<b>0.0</b>

ESRS E1-6

<b>Scope 3, Category 5 (Waste generated in own operation)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Emissions from recycled/reused waste		kgCO <sub>2</sub> e	6.0	0.1
Emissions from disposed waste		kgCO <sub>2</sub> e	0.0	-
Emissions from other waste		kgCO <sub>2</sub> e	-	-
<b>Total emissions from waste generated in own operations</b>		<b>kgCO<sub>2</sub>e</b>	<b>6.0</b>	<b>0.1</b>

ESRS E1-6

<b>Scope 3, Category (Business travel)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Emissions from travel by flights		kgCO <sub>2</sub> e	7,192	8,208
Emissions from travel by cars		kgCO <sub>2</sub> e	95	0
Emissions from other rails, buses and other		kgCO <sub>2</sub> e	0	0
Emissions from hotels		kgCO <sub>2</sub> e	2,291	1,231
<b>Total emissions from business travel</b>		<b>kgCO<sub>2</sub>e</b>	<b>9,578</b>	<b>8,208</b>

ESRS E1-6

<b>Scope 3, Category 7 (Employee commuting)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Emissions from travel by flights		kgCO <sub>2</sub> e	0.0	0.0
Emissions from travel by cars		kgCO <sub>2</sub> e	5,052.0	4.6
Emissions from other rails, buses and other		kgCO <sub>2</sub> e	535.0	0.5
<b>Total emissions from commute</b>		<b>kgCO<sub>2</sub>e</b>	<b>5,587.0</b>	<b>5,100.0</b>

ESRS E1-6

<b>Scope 3, Category 8 (Upstream leased assets)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Emissions from use of mobile fuel	6	kgCO <sub>2</sub> e	0.0	0.0
Emissions from use of stationary fuel		kgCO <sub>2</sub> e	0.0	0.0
Emissions from use of electricity		kgCO <sub>2</sub> e	0.0	0.0

Emissions from use of heating	kgCO <sub>2</sub> e	0.0	0.0
Fugitive emissions	kgCO <sub>2</sub> e	0.0	0.0
<b>Total emissions from upstream leased assets</b>	<b>kgCO<sub>2</sub>e</b>	<b>0.0</b>	<b>0.0</b>

ESRS E1-6

<b>Scope 3, Category 11 (Use of sold products)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Emissions from direct use		kgCO <sub>2</sub> e	-	-
Emissions from indirect use		kgCO <sub>2</sub> e	-	-
<b>Total emissions from use of sold products</b>		<b>kgCO<sub>2</sub>e</b>	<b>-</b>	<b>-</b>

ESRS E1-6

<b>Scope 3, Category 15 (Investments/financed emissions)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Listed equity and bonds		kgCO <sub>2</sub> e	-	-
Unlisted equity and loans		kgCO <sub>2</sub> e	-	-
Project finance		kgCO <sub>2</sub> e	-	-
Commercial real estate finance		kgCO <sub>2</sub> e	-	-
Commercial mortgages		kgCO <sub>2</sub> e	-	-
Motor vehicle loans		kgCO <sub>2</sub> e	-	-
<b>Total financed emissions</b>		<b>kgCO<sub>2</sub>e</b>	<b>-</b>	<b>-</b>

ESRS E1-6

<b>GHG removals</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Indirect GHG removal; activity 1 (e.g., forrest restoration)		kgCO <sub>2</sub> e	18,640	22,800
Indirect GHG removal; activity 2 (e.g., direct air capture)		kgCO <sub>2</sub> e	0.0	0.0
Upstream value chain GHG removal; activity 1		kgCO <sub>2</sub> e	0.0	0.0
Downstream value chain GHG removal; activity 2		kgCO <sub>2</sub> e	0.0	0.0
Reversals		kgCO <sub>2</sub> e	0.0	0.0
<b>Total direct GHG removal from own operation</b>		<b>kgCO<sub>2</sub>e</b>	<b>4,160</b>	<b>0.0</b>
Share from own operation		%	100%	0.0%
Share from value chain		%	0.0%	0.0%
Share from reduction and storage projects within EU/EES		%	100%	0.0%

ESRS E1-7

<b>Carbon credits cancelled in the reporting year</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Total GHG mitigation through carbon credits		kgCO <sub>2</sub> e	0.0	0.0
Carbon credits cancelled in the reporting period		kgCO <sub>2</sub> e	0.0	0.0
Carbon credits planned to be cancelled in the future		kgCO <sub>2</sub> e	0.0	0.0
Share from removal projects		%	0.0%	0.0%
Share from reduction projects		%	0.0%	0.0%
Share of carbon credits that qualify as corresponding adjustments		%	0.0%	0.0%

ESRS E1-7

<b>Internal pricing</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
CapEx shadow price		EUR/kgCO <sub>2</sub> e	-	-
R&D investment in shadow price		EUR/kgCO <sub>2</sub> e	-	-
Internal carbon fee fund		EUR/kgCO <sub>2</sub> e	-	-
Carbon prices for impairment testing		EUR/kgCO <sub>2</sub> e	-	-

Other	EUR/kgCO <sub>2</sub> e	-	-
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*ESRS E1-8*

<b>Financial effect from GHG emissions</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Potential financial effects from material physical risks		EUR	-	-
Potential financial effects from material transition risks		EUR	-	-
Potential to pursue material climate-related opportunities		EUR	-	-

*ESRS E1-9*

## Pollution (ESRS E2)

<b>Targets related to Pollution</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Improve the overall objective Score		%	%	%
Improve the overall subjective Score		%	%	%

ESRS E2-3

<b>Pollution</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Pollution to air		kg	-	-
Pollution to water		kg	-	-
Pollution to soil		kg	-	-

ESRS E2-4

<b>Substances of concern</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Ozone-depleting substances (ODS)		kg	-	-
Carbon dioxide (CO <sub>2</sub> )		kg	-	-
Methane (CH <sub>4</sub> )		kg	-	-
Nitrous oxide (N <sub>2</sub> O)		kg	-	-
Hydrofluorocarbons (HFCs)		kg	-	-
Perfluorocarbons (PFCs)		kg	-	-
Sulfur hexafluoride (SF <sub>6</sub> )		kg	-	-
Nitrogen trifluoride (NF <sub>3</sub> )		kg	-	-
Microplastic		kg	-	-

ESRS E2-5

<b>Substances from burning fuel</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Substances to ocean from burning HFO fuel		kg	-	-
Substances to ocean from burning MDO fuel		kg	-	-
Substances to ocean from burning MGO fuel		kg	-	-

ESRS E3-4

<b>Anticipated financial effects from pollution</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Effect from pollution of water and ocean (material risk)		EUR	-	-
Effect from pollution of air (material risk)		EUR	-	-
Effect from pollution of soil (material risk)		EUR	-	-

ESRS E2-6

## Water and Marine Resources (ESRS E3)

<b>Targets related to Water and Marine Resources</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Improve the overall objective Score		%	%	%
Improve the overall subjective Score		%	%	%

ESRS E3-3

<b>Use of water</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Use of cold water		m3	79.2	80.0
Use of hot water		m3	2,656.0	1,959.0
<b>Total water consumption</b>		<b>m3</b>	<b>2,735.2</b>	<b>2,039.0</b>
Reused water (if applicable)		m3	0.0	0.0
Reclaimed water (if applicable)		m3	0.0	0.0

ESRS E3-4

<b>Financial effect from water and marine resources</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Financial effect from water and marine resources	-	EUR	-	-

ESRS E3-4

## Biodiversity and ecosystems (ESRS E4)

<b>Targets related to Biodiversity and Ecosystems</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Improve the overall objective Score		%	%	%
Improve the overall subjective Score		%	%	%
Targets related to avoidance		%	0.0%	0.0%
Targets related to minimisation		%	0.0%	0.0%
Targets related to rehabilitation and restoration		%	0.0%	0.0%
Targets related to compensation or offset		%	0.0%	0.0%

ESRS E4-4

<b>Impact of a production process on natural capital</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Was there a impact related to biodiversity and ecosystems		yes/no	no	no
What is the frequency where the impact might occur?		yes/no	-	-
High		yes/no	-	-
Medium		yes/no	-	-
Low		yes/no	-	-
How quickly might the impact start to affect natural capital?			-	-
<1 year		yes/no	-	-
1-10 years		yes/no	-	-
>10 years		yes/no	-	-
How severe might the impact be?		yes/no	-	-
High		yes/no	-	-
Medium		yes/no	-	-
Low		yes/no	-	-

ESRS E4-5

<b>Impact on natural capital assets</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Is the impact on:		yes/no	no	no
Atmosphere		yes/no		
Land geomorphology		yes/no	-	-
Minerals		yes/no	-	-
Ocean geomorphology		yes/no	-	-
Soils and sediments		yes/no	-	-
Species		yes/no	-	-
Water		yes/no	-	-

ESRS E4-5

<b>Financial effect from biodiversity and ecosystems</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Financial effect from water and marine resources	-	EUR	-	-

ESRS E4-6

## Resource use and circular economy (ESRS E5)

Targets related to Biodiversity and Ecosystems	Notes	Unit	2023	2022
Improve the overall objective Score		%	%	%
Improve the overall subjective Score		%	%	%

ESRS E5-3

Inflow of fuel	Notes	Unit	2023	2022
Biofuel		kg	0.0	0.0
Natural gas		kg	0.0	0.0
Petrol		kg	0.0	0.0
Diesel		kg	0.0	0.0
HFO fuel		kg	0.0	0.0
<b>Total inflow of fuel</b>		<b>kg</b>	<b>0.0</b>	<b>0.0</b>

ESRS E5-4

Inflow to offices	Notes	Unit	2023	2022
Furniture		kg	-	-
Office Paper		kg	16	-
Electronics		kg	20	-
Food		kg	1,481	-
Packaging		kg	-	-
Catering		kg	1,071	-
Chemical products and non-biodegradable		kg	-	-
Other		kg	-	-
<b>Total inflow to offices (material)</b>		<b>kg</b>	<b>2,589</b>	<b>-</b>

ESRS E5-4

Inflow to Production	Notes	Unit	2023	2022
Stationary fossil fuel		kg	-	-
Stationary bio fuel		kg	-	-
Furniture		kg	-	-
Office Paper		kg	-	-
Electronics		kg	-	-
Food		kg	-	-
Packaging		kg	-	-
Chemical products and non-biodegradable		kg	-	-
Other		kg	-	-
<b>Total inflow to Production (material)</b>		<b>kg</b>	<b>-</b>	<b>-</b>

ESRS E5-4

Inflow to Ships (vessels)	Notes	Unit	2023	2022
Biofuel		kg	0.0	0.0
Natural gas		kg	0.0	0.0
Diesel		kg	0.0	0.0
HFO fuel		kg	0.0	0.0

Mobile bio fuel	kg	-	-
Furniture	kg	-	-
Office Paper	kg	-	-
Electronics	kg	-	-
Food	kg	-	-
Packaging	kg	-	-
Chemical products and and non-biodegradable	kg	-	-
Lubrication oil	kg	-	-
Other	kg	-	-
<b>Total inflow to Vessels</b>	<b>kg</b>	-	-

ESRS E5-4

<b>Inflow to Cars (vehicles)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Mobile fossil fuel		kg	-	-
Mobile bio fuel		kg	-	-
Furniture		kg	-	-
Office Paper		kg	-	-
Electronics		kg	-	-
Food		kg	-	-
Packaging		kg	-	-
Chemical products and and non-biodegradable		kg	-	-
Tires for vehicles		kg	-	-
Lubrication oil		kg	-	-
Other		kg	-	-
<b>Total inflow to Cars (vehicles)</b>		<b>kg</b>	-	-

ESRS E5-4

<b>Outflow of fugitives</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Total fugitive outflow		kg	-	-
Carbon dioxide (CO2)		kg	-	-
Methane (CH4)		kg	-	-
Nitrous oxide (N2O)		kg	-	-
Sulfur hexafluoride (SF6)		kg	-	-
Nitrogen trifluoride (NF3)		kg	-	-
F-gases		kg	-	-
Other outflow materials		kg	-	-
<b>Total outflow to Cars (vehicles)</b>		<b>kg</b>	-	-

ESRS E5-4

<b>Outflow of materials</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Products	-	kg	-	-
Other outflow materials	-	kg	-	-

ESRS E5-4

<b>Outflow of waste</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Microplastic from Tires		kg	-	-
Electronic waste		kg	-	-

Lubrication oil	kg	-	-
F-Gases (refrigerants)	kg	-	-
Other waste	kg	493.0	758.0
<b>Total generation of waste</b>	<b>kg</b>	<b>493.0</b>	<b>758.0</b>
of which recycled waste	%	-	-
of which reused waste	%	-	-
of which disposed waste	%	-	-

ESRS E5-4

<b>Financial effect from circular economy</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Financial effect from circular economy	-	EUR	-	-

ESRS E5-6

## Own workforce (ESRS S1)

<b>Targets related to own workforce</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Targets set to manage material impacts, risks and opportunities related to own workforce		%	%	%

ESRS 2

<b>Characteristics of the workforce</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Average number of full-time employees		no.	24	27
Average number of part-time employees		no.	1	1
Average number of non-employees in workforce		no.	5	2
<b>Total number of employees in the workforce</b>		<b>no.</b>	<b>30</b>	<b>30</b>
percentage of full-time employees in the workforce		%	80.0%	90.0%
percentage of part-time employees in the workforce		%	3.3%	3.3%
percentage of non-employee in the workforce		%	16.7%	6.7%
Revenue per full time employee		EUR/FTEe	159,333	110,918

ESRS S1-7, S1-8

<b>Age groups in the workforce</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
< 20		%	0.0%	0.0%
20-29		%	6.7%	6.7%
30-39		%	46.7%	43.3%
40-49		%	23.3%	26.7%
50-59		%	16.7%	16.7%
60-69		%	6.7%	6.7%
70+		%	0.0%	0.0%

ESRS S1-7 & S1-8

<b>Characteristics of full-time employees in workforce</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Male in full-time positions		%	63.3%	46.7%
Female in full-time positions		%	36.7%	43.3%
Year-over year change in full time employees		%	28.0%	12.0%
of which dismissals		%	-%	-%
of which job transition		%	-%	-%
of which retirements		%	0%	0%
of which death		%	0%	0%

ESRS S1-7

<b>Characteristics of part-time employees in workforce</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Male in part-time positions		%	0.0%	0.0%
Female in part-time positions		%	1%	%
Year-over year change in part time employees		%	0.0%	0.0%
of which dismissals		%	0%	0%
of which job transition		%	0%	0%
of which retirements		%	0%	0%
of which death		%	0%	0%

ESRS S1-7

<b>Diversity metrics / gender diversity</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Male in top management		no.	3.0	3.0
Female in top management		no.	2.0	2.0
<b>Total number of employees in top management</b>		<b>no.</b>	<b>5.0</b>	<b>5.0</b>
Share of male in top management		%	60.0%	60.0%
Share of female in top management		%	40.0%	40.0%

ESRS S1-7

<b>Characteristics of non-employee in workforce</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Male in non-employee positions		%	16.7%	0.0%
Female in non-employee positions		%	3.0%	0.0%
Year-over year change in non- employees		%	70.0%	6.7%
of which dismissals		no.	0	0
of which job transition		no.	0	0
of which retirements		no.	0	0
of which death		no.	0	0

ESRS S1-8

<b>Training and skills development</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Share of male employees participating in in regular performance and carrier development reviews		%	100%	100%
Share of female employees participating in in regular performance and carrier development reviews		%	100%	100%
Time used by male employees are participating in regular performance and carrier development reviews		hr./yr	30.0	-
Time used by female employees participating in in regular performance and carrier development reviews		hr./yr	30.0	-

ESRS S1-9

<b>Global Health and safety</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Does your company publish and follow an occupational health and/or global health & safety policy	[9]	yes/no	yes	yes
Absence from work (X) to total working hours of all employees		X:1	-%	-%
of which absence from work due to long-term illness (X) to total working hours of all employees		X:1	-%	-%
of which absence from work due to short-term illness (X) to total working hours of all employees		X:1	-%	-%
Share of workforce covered by health and safety management system		%	100.0%	100.0%

ESRS S1-10. S1-11

<b>Injury / illness rate</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Number of work-related injuries and fatalities		no.	0	0
relative to total workforce		%	0.0%	0.0%
Number of work-related accidents		no.	0	0
relative to total workforce		%	0.0%	0.0%
Number of of work-related ill health		no.	0	0
relative to total workforce		%	0.0%	0.0%

Days lost to work-related injuries, fatalities and accidents	no.	0	0
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ESRS S1-10, S1-11

<b>Work-life balance indicators</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Share of employees entitled to take family relates leave		%	100%	100%
of which male		%	100%	100%
of which female		%	100%	100%

ESRS S1-13

<b>Adequate wages in the workforce</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Are all all full-time workes paid adequate wages		yes/no	yes	yes
Are all all part-time workes paid adequate wages		yes/no	yes	yes
Are all all non-eployee workes paid adequate wages		yes/no	yes	yes
Percentage of the workforce paid below adequate wages		%	0.0%	0.0%

ESRS S1-14

<b>CEO Pay Ratio</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
CEO compensation to median FTEe salary		X:1	-	-
Does the company report this metric in regulatory filing?		yes/no	yes	yes

ESRS S1-14

<b>Social protection</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Is the workforce protected against loss of income		yes/no	yes	yes

ESRS S1-15

<b>Gender Pay Ratio</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Median total compensation for men (X) to median total compensation for women		X:1	-	-
Annual total compensation ratio		X:1	-	-
Outcome of equal pay certification	[10]	%	-	-
Does the company report this metric in regulatory filing?		yes/no	yes	no

ESRS S1-14, S1-16, S1-17

<b>Incidents, complaints and severe human rights</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Total number of disciminalitation incidents		no.	0.0	0.0
Number of complaints incidents		no.	0.0	0.0
Amount of fines, penalties and compensation in connection to discrimination		EUR	0.0	0.0
Number of severe human rights incidents		no.	0.0	0.0
Amount of fines, penalties and compensation in connection to human right incidents		EUR	0.0	0.0

ESRS S1-25

<b>Persons with disabilities</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Share of male employees with disabilities		%	0%	0%
Share of female employees with disabilities		%	0%	0%

ESRS S1-19

<b>Collective bargaining coverage</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Percentage of employees covered by collective agreement		%	0.0%	0.0%
Number of employees in own workforce covered by collective agreement		%	0.0%	0.0%
Number in non-employee in own workforce covered by collective agreement		%	0.0%	0.0%

*ESRS S1-22*

<b>Identified cases of severe human right issues</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Does the company have procedures for detection and disclosure that are presented effectively to employees		yes/no	no	no
Is the company and its products accessible to marginalized groups, small companies or communities?		yes/no	yes	yes
Does the company offer sustainable loans that support the Government's social objective?		yes/no	no	no
Are managers assigned for ethical marketing and reputational risk?		yes/no	no	no
Is there a plan for human resource development that includes recruitment, staff development, and turnover?	[11]	yes/no	no	no
Has the company board of directors approved and published equal rights objectives?		yes/no	yes	no

*ESRS S1-25*

**Workers in the value chain (ESRS S2)**

<b>Targets related to workers in the value chain (VC)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Improve the overall objective Score		%	%	%
Improve the overall subjective Score		%	%	%

ESRS 2

<b>Value Chain Assessment</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Total number of material suppliers		no	-	-
Number of supplier survey sent		no	-	-
Number of supplier survey received		no	-	-
Share of supplier survey received		%	%	%
Number of suppliers assessments generated		no	-	-
Average subjective score		Score	-	-
Average objective score		Score	-	-

ESRS S2

<b>Characteristics of the workforce in the VC</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Total average number of full-time employees		no.	-	-
Total average number of part-time employees		no.	-	-
Total average number of non-employees in workforce		no.	-	-
<b>Total number of employees in the workforce</b>		<b>no.</b>	-	-
percentage of full-time employees in the workforce		%	%	%
percentage of part-time employees in the workforce		%	%	%
percentage of non-employee in the workforce		%	%	%
Revenue per full time employee		EUR/FTEe	-	-

ESRS S1-7, S1-8

<b>Age groups in the VC workforce</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
< 20		%	0.0%	0.0%
20-29		%	0.0%	0.0%
30-39		%	0.0%	0.0%
40-49		%	0.0%	0.0%
50-59		%	0.0%	0.0%
60-69		%	0.0%	0.0%
70+		%	0.0%	0.0%

ESRS S1-7 & S1-8

<b>Characteristics of full-time employees in VC</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Male in full-time positions		%	-%	-%
Female in full-time positions		%	-%	-%
Year-over year change in full time employees		%	-%	-%
of which dismissals		%	-%	-%
of which job transition		%	-%	-%
of which retirements		%	-%	-%

of which death	%	-%	-%
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ESRS S1-7

<b>Characteristics of part-time employees in VC</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Male in part-time positions		%	0%	0%
Female in part-time positions		%	0%	0%
Year-over year change in part time employees		%	0%	0%
of which dismissals		%	0%	0%
of which job transition		%	0%	0%
of which retirements		%	0%	0%
of which death		%	0%	0%

ESRS S1-7

<b>Diversity metrics / gender diversity in VC</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Male in top management		no.	-	-
Female in top management		no.	-	-
<b>Total number of employees in top management</b>		<b>no.</b>	-	-
Share of male in top management		%	%	%
Share of female in top management		%	%	%

ESRS S1-7

<b>Characteristics of non-employee in VC</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Male in non-employee positions		%	0.0%	0.0%
Female in non-employee positions		%	0.0%	0.0%
Year-over year change in part time employees		%	0.0%	6.7%
of which dismissals		no.	-	-
of which job transition		no.	-	-
of which retirements		no.	-	-
of which death		no.	-	-

ESRS S1-8

<b>Training and skills development VC</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Share of male employees participating in in regular performance and carrier development reviews		%	0%	0%
Share of female employees participating in in regular performance and carrier development reviews		%	0%	0%
Time used by male employees are participating in regular performance and carrier development reviews		hr./yr	-	-
Time used by female employees participating in in regular performance and carrier development reviews		hr./yr	-	-

ESRS S1-9

<b>Global Health and safety (VC)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Does your company publish and follow an occupational health and/or global health & safety policy		yes/no	-	-
Absence from work (X) to total working hours of all employees		X:1	-%	-%
of which absence from work due to long-term illness (X) to total working hours of all employees		X:1	-%	-%

of which absence from work due to short-term illness (X) to total working hours of all employees	X:1	-%	-%
Share of workforce covered by health and safety management system	%	0.0%	0.0%

*ESRS S1-10. S1-11*

**Affected Communities (ESRS S3)**

<b>Targets</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Targets related to managing material negative impacts, advancing positive impacts, and manageing material risk and opportunities.		-	-	-

*ESRS 2*

**Consumers and end users (ESRS S4)**

<b>Targets</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Targets set to manage material impacts, risks and opportunities related to consumers and users		-	-	-

ESRS 2

## Business conduct (ESRS G1)

<b>Gender Diversity (Board of Directors)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Total board seats		no.	5	5
of which seats occupied by men		no.	3	3
of which seat occupied by women		no.	2	2
Number of directors sit as executives		no.	1	0
Committee chairs occupied by women		%	-	-
Board seat occupied by women		%	40%	40%

ESRS 2 GOV-1 (section 18,19,20,21) and ESRS G1-4

<b>Gender Diversity (Board of Management)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Board of management seats in total		no.	5	5
Board of management seats occupied by men		no.	3	3
Board of management seat occupied by women		no.	2	2
Board of management seat occupied by women		%	40%	40%

ESRS GOV-1 (section 18,19,20,21) and ESRS G1-4

<b>Board independence</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Does the company prohibit CEO from serving as board chair?		yes/no	yes	yes
Total board seats occupied by independents		no.	1	1

ESRS 2 GOV-3 (section 27)

<b>Incentivized Pay</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Are executives formally incentivized to perform on sustainability		yes/no	yes	no
Are executives assessed on sustainability performance	[20]	yes/no	no	no

ESRS 2 GOV-3

<b>Management of relationship with suppliers</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Are your vendors or suppliers required to follow a Code of Conduct?		yes/no	no	no
What percentage has certified its compliance with the code?		%	0%	0%
Is there management of procurement process in place?	[21]	yes/no	no	no
Does the process include fair behaviour against suppliers?		yes/no	-	-
Does the process include fair behaviour against SME?		yes/no	-	-
Does the process prevent late payment to SME's?		yes/no	-	-

ESRS 2 G1-2 (11,12,13,14)

<b>Value Chain Upstream Assessment (material)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Scope 1,2&3 emissions in upstream value chain		tCO <sub>2</sub> e	-	-
Number of material suppliers in the value chain		no.	20	20
of which got supplier-survey		no.	0	0
of which provided answers		no.	-	-
Average performance score (objective)		Score	-	-
Average performance score (subjective)		Score	-	-

ESRS 2 G1-2 (11,12,13,14)

<b>Value Chain Downstream Assessment (material)</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Scope 1,2&3 emissions in downstream value chain		tCO <sub>2</sub> e	-	-
Number of material clients in the value chain		no	-	-
of which got client-survey		no	-	-
of which provided answers		no	-	-
Average performance score (objective)		Score	-	-
Average performance score (subjective)		Score	-	-
<i>ESRS 2 G1-2 (11,12,13,14 )</i>				
<b>Workforce Ethics &amp; Anti-Corruption</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Does your company follow an Ethics and/or Anti-corruption policy		yes/no	yes	-
What percentage of the workforce has certified its compliance with the policy?		0 %	0%	%
<i>ESRS 2 G1-2 (11,12,13,14 )</i>				
<b>Data Privacy</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Does your company follow a privacy policy ?		yes/no	-	-
Has your company taken steps to comply with GDPR rules?		%	%	%
<i>ESRS 2 G1-2 (11,12,13,14 )</i>				
<b>Leadership sustainability performance</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Are incentive sustainability schemes offered to the leadership		yes/no	-	-
Are performance against incentive scheme assessed		yes/no	-	-
Are performance against emission targets assessed		yes/no	-	-
<i>ESRS 2 GOV-3 (section 27)</i>				
<b>Avoiding corruption and bribery</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Total number of corruption incidents		no.	-	-
Total number of bribery incidents		no.	-	-
<i>ESRS 2 G1-4</i>				
<b>Political influence and lobbying activities</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Is there a responsible a responsibility within the Management for the oversight of these activities?		yes/no	-	-
Is there a financial or in-kind political contributions to in influence and lobbying activities		-	-	-
-		-	-	-
<i>ESRS 2 G1-4</i>				
<b>Protection of whistle-blowers</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Number		-	-	-
-		-	-	-
-		-	-	-
<i>ESRS 2 G1-4 ( )</i>				
<b>Animal welfare</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Number		no.	0.0	0.0

-	-	-	-
-	-	-	-

ESRS 2 G1-4 ( )

<b>Payment practices</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Total number of late paymnet accidents to SME ´s		no.	-	-
-		no.	-	-
-		no.	-	-

ESRS 2 G1-4 ( )

<b>ESG Reporting</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Does your company publish a sustainability report?		yes/no	yes	yes
Is sustainability metrics and targets included in your regulatory filings?		yes/no	yes	yes

G8|UNGC: P8

<b>Disclosure Practices</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Does your company provide sustainability data to sustainability reporting frameworks?		yes/no	-	-
Does your company focus on specific UN Sustainable Development Goals (SDGs)?		yes/no	yes	yes
Does your company set targets and report progress on the UN SDGs		yes/no	-	-

G10|UNGC:P8|GRI: 102-56

<b>External Assurance</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Are your sustainability disclosures assured or validated by a third party?		yes/no	no	no

G8|UNGC: P8

<b>Other corporate governance factors selected based on sector and internal materiality assessment</b>	<b>Notes</b>	<b>Unit</b>	<b>2023</b>	<b>2022</b>
Has the company examined ESG risk in connection with unlikely major occurences?		yes/no	no	no
Has the company examined long-term risk in connection with ESG factors?		yes/no	no	no
Does the company enforce a competition law plan?		yes/no	no	no
Does the company enforce a policy on handling of complaints?	[22]	yes/no	no	no
Has the company undertaken obligations or accords in connection with ESG issues		yes/no	yes	no

G8|UNGC: P8

## Notes

Notes	Description
1	The Consolidated revenue in the financial statement in the year 2023 is ISK 573 million compared to ISK 450 million in 2022. The revenue is converted to EUR in this statements. <a href="https://www.klappir.com/annual-report-2023">https://www.klappir.com/annual-report-2023</a>
2	The Balance sheet in the year 2024 is ISK 804 million compared to ISK 617 million in 2022. The balance sheet is converted to EUR in this statements. <a href="https://www.klappir.com/annual-report-2023">https://www.klappir.com/annual-report-2023</a>
3	Klappir is not required to submit a sustainability report for 2023. But since Klappir is listed on the Nasdaq First North market in Iceland it was decided to disclose a sustainability report, based on the structure of the ESRS standards. <a href="https://www.klappir.com/annual-report-2023">https://www.klappir.com/annual-report-2023</a>
4	To give a complete overview over the material metrics, Klappir creates a complete map of data collection from suppliers and data management through a Inventory Management Plan.
5	The climate friendly investments are own investments in the Klappir Sustainability Platform.
6	To calculate the overall climate performance, Klappir will each year make a survey on the suppliers performance and calculate their sustainability Score. This is done within the platform wich ensures consistency and transparency.
7	The electricity produced in Iceland comes almost exclusively from renewable energy sources. Klappir uses location based in all calculations. <a href="https://vefskrar.orkustofnun.is/Raforkueftirlit/Uppruna_abyrgdir/Stodlud_yfirlysing_OS_2022.pdf">https://vefskrar.orkustofnun.is/Raforkueftirlit/Uppruna_abyrgdir/Stodlud_yfirlysing_OS_2022.pdf</a>
8	Klappir is buying all electricity from ON, therefore Klappir can use location based energy source. <a href="https://orkustofnun.is/raforkueftirlit/uppruni/sertaek-yfirlysing">https://orkustofnun.is/raforkueftirlit/uppruni/sertaek-yfirlysing</a>
9	In the company 's Employee policy, health issues are addressed. <a href="https://www.klappir.com/employee-policy">https://www.klappir.com/employee-policy</a>
10	The company is not obliged to obtain equal pay certification whereas there are fewer than 25 employees.
11	The recruitment process is constanly been aligned to the company develoments.
12	There is no special procurement plan and process as Klappir is a small company with a small scope in procurement.
13	There is no special policy regarding this but our customer success department handles all customer complaints.

# Signature Certificate

Reference number: LPPHK-DBK94-FY34H-NSZNU

## Signer

## Timestamp

## Signature

**Jón Ágúst Þorsteinsson**

Email: jat@klappir.com

Sent: 26 Apr 2024 12:27:37 UTC  
Viewed: 26 Apr 2024 12:51:26 UTC  
Signed: 26 Apr 2024 12:52:25 UTC

*Jón Ágúst Þorsteinsson*

### Recipient Verification:

✓ Email verified 26 Apr 2024 12:51:26 UTC

IP address: 85.220.93.35  
Location: Kopavogur, Iceland

**Hulda Þórhallsdóttir**

Email: hulda@klappir.com

Sent: 26 Apr 2024 12:27:37 UTC  
Viewed: 26 Apr 2024 13:05:58 UTC  
Signed: 26 Apr 2024 13:06:38 UTC

*Hulda Þórhallsdóttir*

### Recipient Verification:

✓ Email verified 26 Apr 2024 13:05:58 UTC

IP address: 157.157.114.169  
Location: Reykjavik, Iceland

**Sigurður Þórarinnsson**

Email: sigurdur@klappir.com

Sent: 26 Apr 2024 12:27:37 UTC  
Viewed: 26 Apr 2024 13:08:35 UTC  
Signed: 26 Apr 2024 13:09:08 UTC

*Sigurður Þórarinnsson*

### Recipient Verification:

✓ Email verified 26 Apr 2024 13:08:35 UTC

IP address: 130.208.204.29  
Location: Reykjavik, Iceland

Document completed by all parties on:

26 Apr 2024 18:25:46 UTC

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# Signature Certificate

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## Signer

## Timestamp

## Signature

### Vilborg Einarsdóttir

Email: vilborg@klappir.com

Sent: 26 Apr 2024 12:27:37 UTC  
Viewed: 26 Apr 2024 13:09:59 UTC  
Signed: 26 Apr 2024 13:10:23 UTC



### Recipient Verification:

✓ Email verified 26 Apr 2024 13:09:59 UTC

IP address: 213.220.124.168  
Location: Reykjavik, Iceland

### Hildur Jónsdóttir

Email: hj@klappir.com

Sent: 26 Apr 2024 12:27:37 UTC  
Viewed: 26 Apr 2024 13:06:49 UTC  
Signed: 26 Apr 2024 13:14:55 UTC



### Recipient Verification:

✓ Email verified 26 Apr 2024 13:06:49 UTC

IP address: 157.157.150.145  
Location: Reykjavik, Iceland

### Gunnar Sigurðsson

Email: gunnars@klappir.com

Sent: 26 Apr 2024 12:27:37 UTC  
Viewed: 26 Apr 2024 14:14:12 UTC  
Signed: 26 Apr 2024 14:15:10 UTC



### Recipient Verification:

✓ Email verified 26 Apr 2024 14:14:12 UTC

IP address: 157.157.155.113  
Location: Reykjavik, Iceland

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# Signature Certificate

Reference number: LPPHK-DBK94-FY34H-NSZNU

## Signer

**Ágúst Einarsson**  
Email: ae@klappir.com

Sent:  
Viewed:  
Signed:

## Timestamp

26 Apr 2024 12:27:37 UTC  
26 Apr 2024 18:25:27 UTC  
26 Apr 2024 18:25:46 UTC

## Signature



## Recipient Verification:

✓ Email verified

26 Apr 2024 18:25:27 UTC

IP address: 149.6.130.244

Location: Caldes de Malavella, Spain

Document completed by all parties on:

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