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- making your ideas real -

Sustainability Report

Westcontrol Group 2024

Shaping a Sustainable Future – A Message from Our CEO

We are proud to present our first sustainability report for the Westcontrol Group.
At Westcontrol, we see sustainability as an integrated part of our business and our responsibility. Over the years, we have increased our focus on sustainability, and this focus has intensified in recent years due to growing customer and regulatory requirements. We are pleased to be able to develop our sustainability efforts in close collaboration with our customers.

We acknowledge that working within the industries in which we operate can be complex in certain areas when it comes to sustainability. This stems from deep within the upstream value chain, where issues related to sustainability can be challenging. In addition, all parts of our products require production in the value chain. This makes open communication with stakeholders and transparent reporting increasingly important, enabling us to take meaningful and targeted measures in our ongoing work.

Through dedicated efforts in environmental, social, and business ethics sustainability, we aim to create value – not only for our customers and owners, but also for the society around us.
This report provides insight into how we work to reduce our climate footprint, ensure responsible supply chains, and strengthen good working conditions. Our ambition is continual improvement, and we know that sustainability is not a goal, but an ongoing process.

I am proud of the efforts our employees across the entire Group put in every day, and I look forward to continuing the journey together towards a more sustainable future.

Leif Petter Skaar
Group CEO

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Sustainability at Westcontrol

In the year of 2024, our focus on sustainability increased. Sustainability has for a longer time been a priority, particularly through initiatives such as energy efficiency measures and ISO 14001 certifications. With the expansion of our team, this commitment has taken on a broader dimension. We continue to emphasize practical, sustainability-related decisions, while our efforts are now also driven by structured sustainability reporting.

At Westcontrol Group, we recognize that sustainable business practices are essential not only for environmental and social well-being, but also for long-term economic success. As a responsible player in the electronics and industrial solutions sector, we are committed to minimizing our environmental footprint, upholding human rights, and promoting transparency throughout our value chain. To be able to commit to that, good data is essential. The work of preparing this report, from analyses to data collection has given us just what we need to set new sustainability goals and work forward with the existing ones.

As sustainability data is essential for knowing where we are and knowing what we need to improve, reports like this one, and the background work done for the report such as a double materiality analysis, gives us valuable knowledge for further practical and strategical work in the future.

*References shown in the top left corner (e.g., B1, C2) correspond to the relevant sections of the VSME standard.

This report represents our efforts to align with the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), reflecting both our current practices and future commitments. By selecting to report on both Basic Module and Comprehensive Module, we aim to provide a thorough overview of our sustainability work covering environmental initiatives, social engagement, governance, as well as supply chain responsibility.
Before deciding to report on the VSME standard, we were actively working on reporting in accordance with CSRD from FY2025. Due to changes in EU regulations (Omnibus), we are no longer in scope for CSRD reporting before 2027. We remain committed to reporting on sustainability, as it represents a valuable tool for managing our sustainability efforts and for openly communicating both progress and limitations. For the 2024 reporting period, we have decided to adopt the VSME standard, in line with recommendations from the EU.

The report consolidates sustainability-related activities across Westcontrol Group, providing a unified picture of how we work together as a group to integrate sustainability into our daily operations. It reflects our values, our compliance with national and international frameworks, and our ongoing dedication to continuous improvement.

Reading this report, it is important to remember our role as a supplier without product ownership. We therefore have limited impact on the products we manufacture and the materials we use. Where we do have influence, we make our best efforts to choose the most sustainable options possible.

Through this report, we aim to inform stakeholders, customers, employees, and partners about our actions, our progress, and the principles that guide our decisions as we work toward a more sustainable future. We are proud to share this report as a reflection of where we stand today and as a commitment to increased transparency, progress, and purpose in the years ahead.

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Company information

Sites	Address	Postal Code	City	Country	Coordinates (geolocation)	NACE sector classification codes	Size of the balance sheet (NOK 1 000)	Turnover (NOK 1 000)	Number of employees in headcount
Headquarters / Production site: Westcontrol Tau AS (WET) Private limited liability undertaking	Teknologivegen 7	4120	Tau	Norway	59.08772, 5.91994	27.900 - Manufacture of other electrical equipment	479 969	789 962	217
Subsidiary / Production site: Westcontrol Robertson AS (WER) Private limited liability undertaking	Nyåskaiveien 2	4374	Egersund	Norway	58.45609, 5.97860	26.510 - Manufacture of instruments and appliances for measuring, testing and navigation	74 180	141 979	54
Subsidiary / Production site: Westcontrol Berget AS (WEB) Private limited liability undertaking	Semsvegen 51	3676	Notodden	Norway	59.56843, 9.21490	25.620 – Machining 27.320 - Manufacture of other electronic and electric wires and cables 26.110 - Manufacture of electronic components	161 850	285 055	192
Subsidiary / Production site: Westcontrol Berget AS (WEB) Private limited liability undertaking	Høgåsvegen 99	3684	Notodden	Norway	59.56121, 9.30510	Consolidated with above	Consolidated with above	Consolidated with above	Consolidated with above

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Strategy – Business model and Sustainability – related initiatives

Westcontrol develops, manufactures, and assembles a wide range of electronic products, cables and fine mechanics, from mass-produced consumer electronics to robust, custom-built solutions designed for use in demanding environments. Our operations are guided by our core values: brave, innovative, and precise.

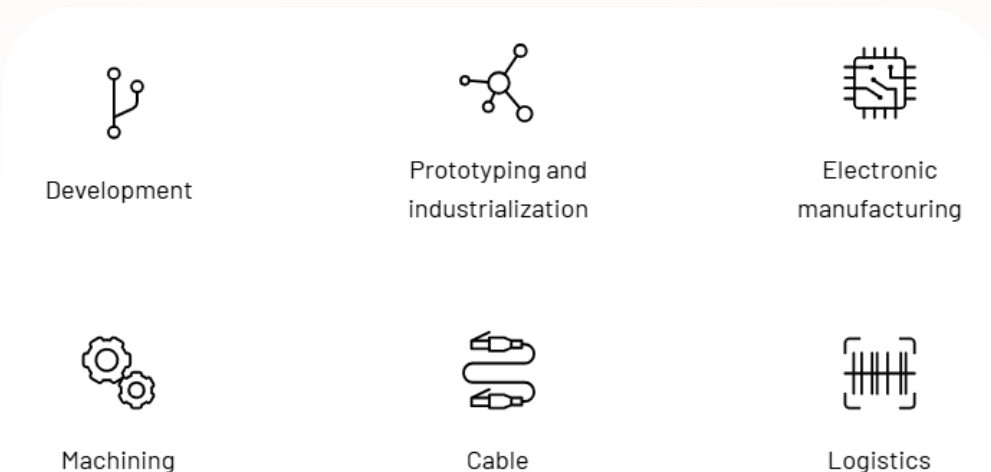Our key departments and areas of expertise:

- Research & Development department develops both software and firmware

- New Product Introduction (NPI) team specializes in prototyping and industrialization

- Production department handles surface mount technology (SMT), through-hole assembly, final assembly, and testing.

We also have in-house capabilities for EMC testing, and we offer component alternatives for high-pressure high-temperature (HPHT) and hazardous (EX) environments.
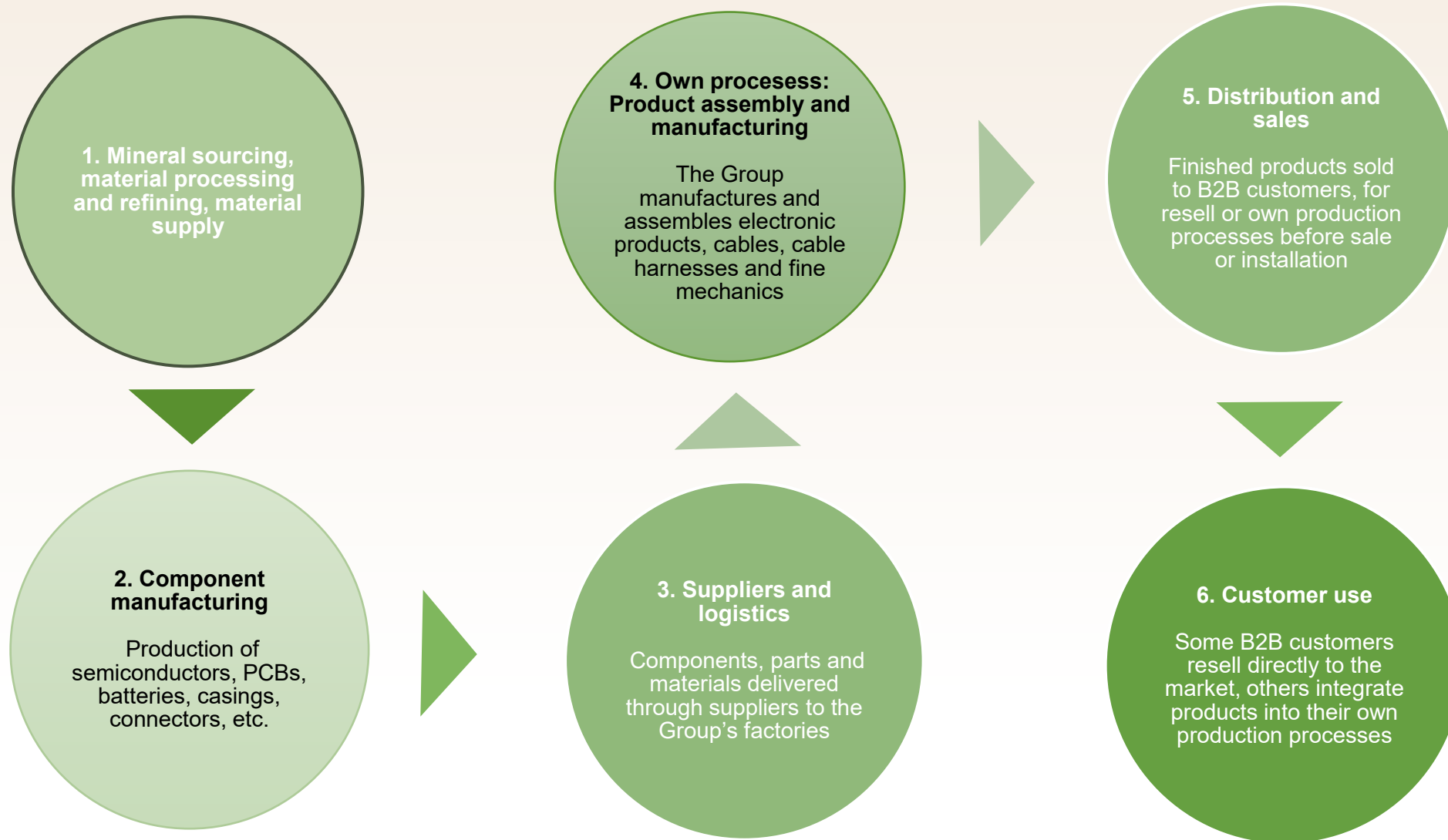
We operate exclusively within the business-to-business (B2B) segment, and our main customer sectors include the oil and gas industry, consumer electronics, medical industry and the defense industry. Our business model relies on long-term, collaborative relationships. We work closely with our customers, particularly those operating in highly regulated sectors, and maintain active engagement with our suppliers to ensure product quality, innovation, and compliance with sustainability standards.

Sustainability is a key part of our business strategy. We are focused on reducing our environmental impact by improving resource efficiency and minimizing waste. At the same time, we strive to strengthen our social responsibility across the value chain. This includes working continuously to increase transparency in supply chain due diligence, addressing human rights risks, particularly in upstream sourcing, and promoting social inclusion through employment and training opportunities. These priorities are embedded in our operations and support our ambition to be a responsible and forward-looking partner in the industries in which we operate.

Our product groups and services are:

Development

Prototyping and industrialization

Electronic manufacturing

Machining

Cable

Logistics

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Value chain

1. Mineral sourcing, material processing and refining, material supply

2. Component manufacturing

Production of semiconductors, PCBs, batteries, casings, connectors, etc.

3. Suppliers and logistics

Components, parts and materials delivered through suppliers to the Group's factories

4. Own procesess: Product assembly and manufacturing

The Group manufactures and assembles electronic products, cables, cable harnesses and fine mechanics

5. Distribution and sales

Finished products sold to B2B customers, for resell or own production processes before sale or installation

6. Customer use

Some B2B customers resell directly to the market, others integrate products into their own production processes

Double Materiality Analysis

Our sustainability reporting is grounded in a double materiality analysis, providing valuable insights into both our impact on society and the environment, as well as how sustainability factors affect our business financially.

As part of this process, we engaged in structured stakeholder dialogues with key external actors, including customers, banks, and insurance providers, to better understand their expectations and concerns.

Internally, we facilitated workshops to broaden our understanding of our operations across the organization. The assessment was further supported by research, including competitor benchmarking, media analysis, and reviews of reports from relevant stakeholder organizations.

This comprehensive process strengthened our understanding of our full value chain and formed a solid basis for identifying the most material topics for our business. It enabled us to prioritize our efforts and communicate our actions with greater relevance and clarity.

The outcome was a list of Impacts, Risks, and Opportunities, referred to as IROs. Impacts were primarily non-financial, addressing how our activities affect the environment and society over the short, medium, and long term. These were mostly negative in nature, as is common in our sector. The majority of them arose from our upstream value chain.

Risks and opportunities focused on potential financial effects, including sustainability-related factors that may influence our performance and resilience on short-, medium- and long-term time periods.

We are grateful for the openness and constructive input received from our customers and partners. Their engagement helps shape our strategic direction, sharpen our focus, and strengthen our commitment to act responsibly and collaboratively.

Results of the Analysis

As part of our IRO (Impacts, Risks, and Opportunities) assessment, we have evaluated and scored each of them to determine their material relevance for reporting purposes. This report focuses on the IROs identified as material, in accordance with the double materiality principle.

Environmental

Our environmental impacts primarily arise from activities across our value chain, including the sourcing of minerals and the manufacturing of electronic components. These processes contribute to negative environmental impacts such as greenhouse gas emissions, both directly from our own operations and indirectly through our upstream suppliers. As such, climate change was identified as a highly material topic.

Circular economy is also considered a material topic, particularly due to the waste generated at our production facilities. This includes potentially hazardous waste associated with electronic components, printed circuit boards, and the production processes themselves.

In terms of financial materiality, climate change stands out due to increasing regulatory pressure, particularly from EU legislations and the Green Deal framework, which impact us directly and indirectly via our customers.

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Additionally, physical climate risks may require further adaptation by us and our suppliers.

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Social
Due to the complexity of the value chain in our sector, there is a risk of hidden negative social impacts. These may occur at the earliest stages of mineral sourcing, where the potential for human rights violations exists, and in the manufacturing of components, often carried out in regions with challenging labor conditions.

A key positive impact identified is our potential to create social value through our own operations. This includes supporting individuals with reduced work capacity to re-enter the workforce, contributing to youth development by hosting apprentices annually and offering flexible working hours.

Governance
Good and transparent business conduct is fundamental, particularly for companies based in Europe and engaged in international markets. While we have a solid governance framework supported by established policies, we also recognize opportunities for improvement. One positive governance-related impact identified is our protection of whistleblowers, supported by a formal policy and defined procedures. Looking ahead, we see potential to strengthen this further by continuing to lower barriers for reporting and ensuring an open and supportive environment for whistleblowers.

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Practices, policies and future initiatives for transitioning towards a more sustainable future

We take a structured approach to managing key environmental, social and governance topics, guided by our Code of Conduct, ISO 14001 and ISO 45001 certifications, and compliance with national and international standards.

Senior management holds overall accountability for our sustainability initiatives.

All the categories listed below are addressed through our Code of Conduct, which applies to both our internal operations and our value chain. The Code of Conduct is publicly available on our website, ensuring that expectations for responsible business conduct are clearly communicated and accessible to all stakeholders.

The overview provided here offers a high-level summary of our current practices, relevant policies, and planned initiatives across key sustainability areas. Several of these topics are explored in greater detail in later sections of this report.

Climate Change
We actively monitor our greenhouse gas (GHG) emissions through systematic annual accounting.

As part of our commitment to emission reduction, we have set specific targets related to self-produced solar energy. During periods of high solar yield, our goal is to generate more electricity than we consume.

To further improve energy efficiency and reduce Scope 2 emissions, we will implement a smart ventilation and heating system (SD system), optimizing the use of energy across our facilities at WET and WEB. At our WET and WEB site, we have calculated the anticipated annual reduction in Scope 2 CO_2 emissions, contributing directly to the achievement of our broader sustainability objectives.

In 2024, we expanded our headquarters and production facilities in WET. As part of this expansion, we also increased the solar panel capacity at the site, enabling a higher share of on-site renewable energy production. Our share of solar energy increased from 2% of total energy consumption in 2023 to 6% in 2024. In addition, we installed energy wells to further reduce environmental impact by storing excess heat.
With these measures, up to 25% of the company's total energy consumption is expected to come from renewable sources in the future.

At our WEB site, solar power is already in use at one of the two facilities. Looking ahead, we plan to install heat pumps to lower electricity consumption and provide a more stable indoor climate. In addition, we have set a target to reduce emissions per employee on an annual basis.

Looking ahead, our focus on greenhouse gas (GHG) emissions will center on further mapping of Scope 3 emissions, as these represent our largest source of emissions. Once we have a clearer understanding of our Scope 3 footprint, we will define appropriate reduction targets to guide our future climate efforts.

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Pollution
We maintain an up-to-date chemical inventory and ensure compliance with RoHS and REACH regulations. Continuous efforts are made to substitute hazardous substances with safer alternatives.

Water and Marine Resources
Our operations are certified under ISO 14001. However, no significant water-related risks or dedicated initiatives have yet been identified for reporting.

Biodiversity and Ecosystems
Biodiversity is included in our ISO 14001 environmental management system. No current material risks or actions have been identified, but we continue to monitor our impact.

Circular Economy
We have set annual targets to reduce residual waste on company level at our locations. Although customer-defined product specifications limit our influence on material choices, we support circular economy principles in our own operations—for example, by using soldering tin with high recycled content and collecting leftovers for reuse.

Own Workforce
We comply with the Norwegian Transparency Act and have policies addressing human rights, working conditions, and diversity.

We have a strong Code of Conduct that sets clear expectations for responsible behavior across our organization. All employees are required to familiarize themselves with its content, and we will continue to strengthen the routines to ensure consistent awareness and compliance.

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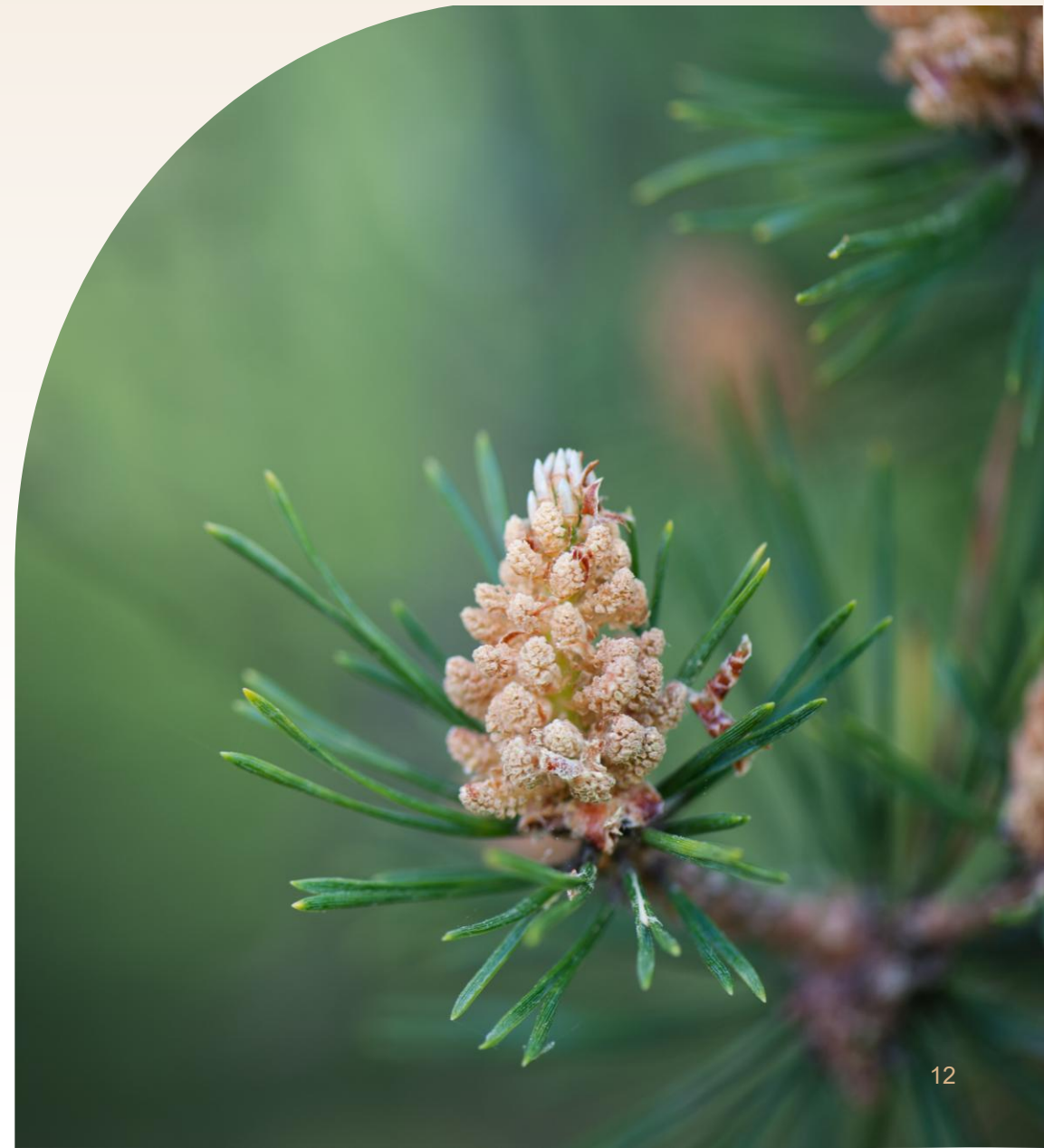
We collaborate with NAV to offer job opportunities for individuals re-entering the workforce and we welcome apprentices annually. Internal training and career development are emphasized, particularly through internal recruitment and promotion opportunities, complemented by in-house training initiatives and certification programs. We also offer flexible working hours in most positions.

Workers in the Value Chain
In 2024, we provided sustainability training to our purchasing team to improve awareness and decision-making related to responsible sourcing. They conduct thorough assessments of new suppliers before approval, as well as ongoing evaluations of existing ones. We hope these efforts will contribute to a stronger focus on social issues, particularly those related to the sourcing of electronic components and associated supply chain risks.

In 2024 we also increased our mapping of conflict minerals, and this work will continue through 2025. We maintain a Conflict Minerals Policy and submit annual CMRT reports. While we have limited impact on materials choices, we emphasize the importance of supplier due diligence, particularly for high-risk smelters.

We engage with upstream suppliers to identify and mitigate human rights risks, aligned with the Transparency Act and OECD guidelines. This due diligence is part of our ongoing efforts for continuous improvement, and findings are reported annually in our Transparency Act report.

Affected Communities
Our approach to workers in the value chain also reflects our awareness of how sourcing practices can impact local communities. By promoting responsible and ethical standards across our supply chain, we aim not only to safeguard workers' rights but also to support positive outcomes for affected communities.
A key part of this effort is our Code of Conduct, which provides a policy foundation for protecting affected communities. It sets clear expectations around responsible sourcing, labor conditions, and human rights, particularly in relation to high-risk raw material supply chains. These principles are embedded in our supplier requirements and guide how we engage with upstream partners.

Consumers and End Users
While we do not sell directly to end users, our Code of Conduct sets expectations for ethical and responsible business practices that extend throughout the value chain. In this way, we contribute to ensuring that final products reaching consumers meet high standards for sustainability, ethics, and compliance.

Business Conduct
Our Code of Conduct defines clear expectations for ethical behavior and responsible business practices throughout our operations, including anti-bribery, anti-corruption, prevention of extortion and prohibition of embezzlement, among others.

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Environment metrics

Greenhouse gas emissions

Scope:	Category:	Emissions in tCO2e 2023:	Emissions in tCO2e 2024:	Difference tCO2e:	Difference %:
Scope 1	Direct emissions	0.80	4.57	3.77	471.2 %
Scope 2	Electricity location-based	79.22	74.90	-4.32	-5.5 %
Scope 2	Electricity market-based	3163.33	2991.19	-172.14	-5.4 %
Scope 3	Indirect emissions	63306.56	45059.30	-18247.26	-28.8 %

Energy

	Renewable MWh *	Non-renewable MWh	Total MWh
Electricity (as reflected in utility buildings)	4 959	125	5084
Fuels	0	0	0
Total	4 959	125	5084

* Electricity consumption is calculated using the Norwegian residual electricity mix, as reported by national authorities (NVE). The mix consists of a very high share of renewable energy, primarily hydropower.

Scope 1
The direct emissions result from mobile combustion and fugitive emissions within our own operations.

Scope 2
In this report, we present both the location-based and market-based methods for Scope 2 emissions. The market-based calculation uses the European Residual Mix to reflect emissions from electricity not covered by guarantees of origin. However, since we have not actively purchased green electricity or certificates, the location-based method provides a more representative view of our actual emissions and is therefore used as our primary reporting approach.

Scope 3
Our indirect emissions include following scope 3 categories, of the 15 categories provided by GHG Protocol:
- 1. Purchased goods and services
- 4. Upstream transportation and distribution
- 5. Waste generated in operations
- 6. Business travel
- 7. Employee commuting
- 9. Downstream transportation and distribution

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Key Changes in Greenhouse Gas Emissions
The overall decrease in emissions from 2023 to 2024 is mainly attributable to reduced business activity. Lower sales volumes have directly resulted in decreased energy consumption and a significant reduction in Scope 3 emissions, particularly within purchased goods and services as well as transportation. At the same time, Scope 1 emissions increased due to fugitive emissions, mainly from the refilling of refrigerants in heat pumps. This underlines the need for continued attention to refrigerant management, while the reduction in Scope 3 emissions and energy use reflects the close link between activity levels and climate performance.

GHG emission targets
We are preparing to set emission reduction targets for 2025. The 2024 GHG report has provided useful insights that will guide us in developing realistic and relevant targets going forward.

GHG Intensity

The Group's greenhouse gas intensity is **39.6 tCO$_2$e per million NOK** in revenues. This indicator provides a measure of the Group's emissions relative to its economic output and enables comparison over time.

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Climate risks

As part of our double materiality assessment, we identified potential climate-related risks that are relevant to both our own operations and our value chain. These risks were evaluated based on a financial materiality scoring system, using predefined thresholds in NOK to reflect actual financial impact.
Each identified risk and opportunity was assessed against these thresholds, which allowed us to prioritize the most significant issues based on their potential economic consequences. This structured approach resulted in a list of climate-related risks deemed financially material.

Following risks were identified as having the highest scores and are therefore considered material for reporting purposes:

Climate-related hazards
Climate change and the resulting instability in weather patterns represent potential financial risks for our operations and production facilities. Through our assessment, we identified both acute and chronic climate hazards relevant to our locations and value chain.

Chronic hazards
A key long-term risk relates to potential sea level rise. This risk is particularly relevant for our locations in Egersund and Tau, both situated along the coast. Among these, Egersund is assessed as having the highest exposure, as it has previously experienced temporary flooding due to extreme rainfall.

Such chronic hazards are especially important when considering long-term physical climate risks (time horizon: >5 years), which are projected to intensify under continued climate change.

Acute hazards
An example of acute climate-related risk is the flooding incident at our Notodden site, where infrastructure disruptions prevented employees from accessing the facility, leading to a full-day production halt. This highlights our vulnerability to infrastructure-related interruptions caused by extreme weather.

In both cases; acute and chronic, there is also a risk of indirect impacts, such as disruptions in supply chains and logistical delays, which may further amplify financial consequences.

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To date, no formal adaptation plans have been implemented at our sites. However, we acknowledge that as climate-related physical risks increase, the need for adaptation measures becomes more urgent. In addition to operational interruptions, we may also face higher insurance premiums due to our exposure, further contributing to the long-term financial risk landscape.

Climate related transition events

Risks

Policy-, legal- and reputation-based transition risks are becoming increasingly relevant due to tightening regulations and evolving stakeholder expectations. These developments may lead to increased administrative and operational costs, particularly during the implementation phase of new sustainability requirements.

We anticipate that the costs of adopting new practices, systems, and reporting routines will rise, especially for sites with older buildings and outdated technology, where investments in low-emission alternatives are likely to be necessary.

We continuously monitor developments in both EU and national legislation, particularly those related to the European Green Deal, as well as other requirements that may indirectly affect us through our customers. By integrating regulatory expectations into our daily operations and long-term strategy, we aim to turn compliance into a value-creating process rather than an administrative burden.

Overall, transition risks are currently assessed as a medium-term financial risk (1-5 years), with the potential to grow depending on the speed and scope of regulatory changes and technological advancements.

Opportunities

Some of our customers operate in sectors that develop products and technologies that contribute directly to the green transition. As these markets are experiencing growing demand and increased policy support, our position in their value chains offers strategic growth potential.

As a contract manufacturer, we maintain high operational flexibility, enabling us to adapt to shifting customer preferences and changing market dynamics. This flexibility enhances our competitiveness, allowing us to align with innovations that support a low-carbon economy. As our customers launch new technologies and products aimed at reducing emissions, the demand for our production capabilities is likely to increase.

We also benefit from cross-sector access due to our production versatility. The rising demand for electrification and energy efficiency across sectors places us in a favorable position. In this way, we contribute indirectly to decarbonization by supporting the value chains of companies transitioning to greener technologies.

Furthermore, our operations are located in Norway, a country recognized for its stable, clean energy mix and advanced competence in technology-driven sectors. This is further enhanced by our own renewable energy production through solar panels, the use of geothermal energy wells and energy-efficient machinery. This strengthens our appeal to existing and potential clients that prioritize low-emission production partners.

These factors combined are considered medium-term opportunities (1-5 years), with a strong potential to drive revenue growth through increased demand for low-carbon products and services.

Resource use, circular economy and waste management

Product design and customer specifications
As a subcontractor, we deliver products according to customer-defined specifications. This means that choices regarding product design, materials, and composition are made by the customer. While we do not have direct influence over the product's design phase, we recognize the importance of circular principles and actively seek to apply them in the areas we do control, particularly within our own production and waste handling.

Use of recycled materials: reused soldering tin
In our production processes, we make targeted efforts to increase material circularity. A key example is our use of soldering tin. The tin we use for wave soldering and selective soldering consists of approximately 85–88% recycled tin, sourced from a specialized supplier. Additionally, we collect leftover tin residues from our soldering equipment and return them to the same supplier for reprocessing and reuse.
This closed-loop system helps reduce raw material extraction and extends the lifespan of valuable metals in line with circular economy principles.

Waste reduction and continuous improvement
As part of our ISO 14001-certified environmental management system, we have set a clear objective to reduce our residual waste by 20% annually in our WET and WER location. This goal reflects our broader ambition to transition from linear to circular waste handling practices.

We work continuously to improve sorting practices, increase material recovery rates, and reduce the total volume of waste sent to landfill or incineration.
An overview of total waste volumes is presented in the table below, divided into non-hazardous and hazardous waste.

Waste management data 2024

	Waste diverted to recycle or reuse in kg:	Waste directed to disposal in kg:
Non hazardous waste	145 519	40 780
Hazardous waste	-	27 515*

*The high volume of hazardous waste in 2024 is due to the scheduled replacement of an installation containing oil emulsions. This replacement takes place approximately every five years, which explains the significant one-off increase in hazardous waste for the reporting year.

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Social metrics - Workforce

We consider our workforce to be at the core of our commitment to social sustainability. For us, this means creating a safe, inclusive, and supportive work environment where people can thrive and grow. By setting clear expectations, promoting diversity and equal opportunities, and fostering participation and skills development, we build the foundation for responsible operations and long-term value creation. Our ambition is to be an employer that safeguards human rights and working conditions, while also contributing to broader workforce participation and accommodating different life situations.

Employee headcount by gender

Gender	Number of employees in headcount
Male	241
Female	222
Other	0
Not reported	0
Total employees	463

Employee headcount by type of employment

5 %

95 %

■ Permanent: 432 ■ Temporary: 23
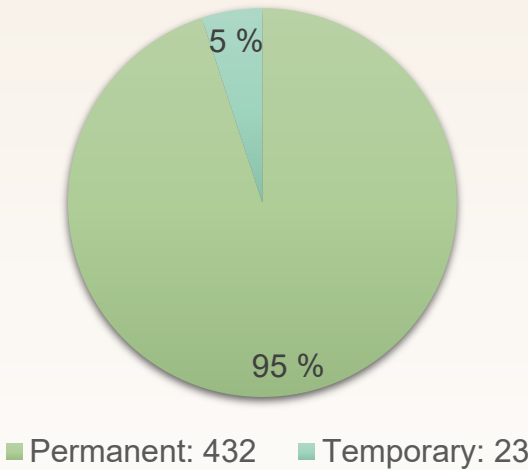
Female-to-male ratio at management level for the reporting period

At the management level, the gender ratio (female-to-male) is 1:2.4, which corresponds to women representing 29% of the total management team. The gender ratio indicates the proportion of women to men in management.

Employee rate turnover in reporting year   7.8%

Health and safety

We recorded no serious work-related accidents and no work-related fatalities during the reporting period.

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The company is committed to being a workplace characterized by genuine equality and equal opportunities. We strive to ensure that women and men enjoy the same possibilities for pay, career development, and recruitment. Gender equality is considered a core value and a foundation for building an inclusive and supportive work environment where everyone can thrive.

In line with the Equality and Anti-Discrimination Act, we also work actively, purposefully, and systematically to promote equality, secure equal rights, and prevent discrimination based on ethnicity, national origin, descent, skin color, language, religion, or belief. Furthermore, we are dedicated to being a workplace free from discrimination on the grounds of disability. We take concrete steps to design and adapt our physical environment so that it can be accessed and used by as many people as possible.

Our ambition is to create a culture of fairness, respect, and inclusion, where diversity is seen as a strength and all employees are empowered to contribute to the company's success.

Remuneration
The employees receive pay that is above the minimum wage in Norway as determined by the national minimum wage law. The company also ensures equal pay for equal work, regardless of gender or other factors, in line with our commitment to fairness and equality.

Percentage gap in pay between our female and male employees

	Production	Administration
Female pay/Male pay	2%	14%

The differences observed are largely a result of variations in competence and seniority. Within administration, differences also reflect the diversity of roles and responsibilities.

Collective bargaining

The percentage of employees covered by collective bargaining agreements is 100%. The reported coverage reflects that collective bargaining agreements apply to all employees, regardless of union membership.

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Human rights

Human rights policies and processes

Westcontrol Group has adopted a comprehensive Code of Conduct which functions as our human rights and labor rights policy for our own workforce. The Code sets clear expectations for ethical and responsible behavior across the organization and is aligned with internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights and the ILO Core Conventions.

The policy applies to all employees and business partners and is communicated across the organization and to relevant stakeholders.

Severe negative human rights incidents

We have not identified or confirmed any incidents within our own workforce related to child labour, forced labour, human trafficking, discrimination, or other severe human rights violations. We are likewise not aware of such cases in our value chain, among affected communities, consumers, or end-users.

We also recognize the underlying human rights risks associated with the industries in which we operate. We therefore continue to monitor our supply chains closely and work systematically to prevent and address potential violations.

For more detailed information regarding human and labour rights, please refer to our Transparency Act Report 2024.

Human rights policy areas and commitments

Policy area	Commitment	Details
Child labour	Prohibited	No person under legal minimum age may be employed.
Forced labour	Prohibited	All work must be voluntary, with freedom to leave employment.
Human trafficking	Prohibited	Recruitment or transport of persons through coercion or fraud is not allowed.
Non-discrimination	Ensured	Workplace free from harassment and discrimination on any basis.
Equal pay	Ensured	All employees receive equal pay for equal work and qualification.
Health & safety	Ensured	Strong systems in place for accident prevention, safe conditions, and wellbeing.
Freedom of association	Respected	Employees have the right to unionize and engage in collective bargaining.
Whistleblower protection	Ensured	Confidential channels in place; no retaliation permitted.

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Governance metrics

Convictions and fines for corruption and bribery
There have been no convictions or fines during the reporting period related to corruption or bribery. Westcontrol Group maintains a zero-tolerance approach towards corruption, bribery, and other unethical business practices. Preventive measures include a strong Code of Conduct, clear reporting channels, and ongoing monitoring of compliance.

EU reference benchmarks
Westcontrol Group is not excluded from any EU reference benchmarks aligned with the Paris Agreement. This means that the company is considered eligible for inclusion in sustainable investment benchmarks within the EU, reflecting that our operations are not linked to sectors or practices that conflict with climate goals or responsible business conduct.

Gender diversity ratio in the governance body
At the board level, the gender ratio (female-to-male) is 1:2.5, which corresponds to women representing 28.6% of the total board. The gender ratio indicates the proportion of women to men in the governance bodies.

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This report has been reviewed and approved by the Board of Directors of Westcontrol AS, Westcontrol Berget AS and Westcontrol Robertson AS, as a reflection of our sustainability work for the reporting year.

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