



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

Account reporting year 2025

for Kirkens Nødhjelp / Norwegian Church Aid



*Ethical Trade Norway has assessed the report of Kirkens Nødhjelp / Norwegian Church Aid to meet the criteria of our Base Level. More information about our Base Level can be found **here**.*



SUSTAINABLE DEVELOPMENT GOALS



To Readers Of The Report

Private enterprises, the public sector and organizations have a significant impact on people, society, the environment, the climate and animals. Enterprises contribute to development, innovation and improved living conditions, but their activities also entail risk and real harm. Enterprises therefore play a key role in efforts to achieve the UN Sustainable Development Goals and the Paris Agreement's 1.5-degree target. This work is most effective when done in collaboration.

Ethical Trade Norway is a membership organization and a multi-stakeholder initiative bringing together businesses, trade unions, employer organizations, civil society and the public sector to jointly address the complex challenges in global supply chains that no single company can solve alone.

Transparency, accountability and continuous improvement are fundamental to this work. This membership report can be used as a statement under the Norwegian Transparency Act, but it also covers broader topics such as climate, environment and anti-corruption. Our framework is based on the UN Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance – internationally recognized standards that form the basis for Ethical Trade Norway's 13 principles for sustainable business practices. These principles cover human rights, decent work, environment and climate, animal welfare and anti-corruption.

All members of Ethical Trade Norway are required to carry out risk-based due diligence and to report annually on progress in their own work. Companies at our quality level Basic meet the requirements of the Transparency Act for due diligence reporting. Members can also strive to achieve the levels *Implementing* and, from 2026, *Leading*.

Due diligence is not about being "risk-free", but about being transparent and systematic: identifying risks, preventing and mitigating negative impacts, communicating openly about how these are addressed, and – where necessary – contributing to remediation.

I would like to thank all members for their efforts, openness and willingness to contribute to responsible supply chains. Together, we demonstrate how responsible trade can be in the best interests of people, animals, society and the environment.

Heidi Furustøl

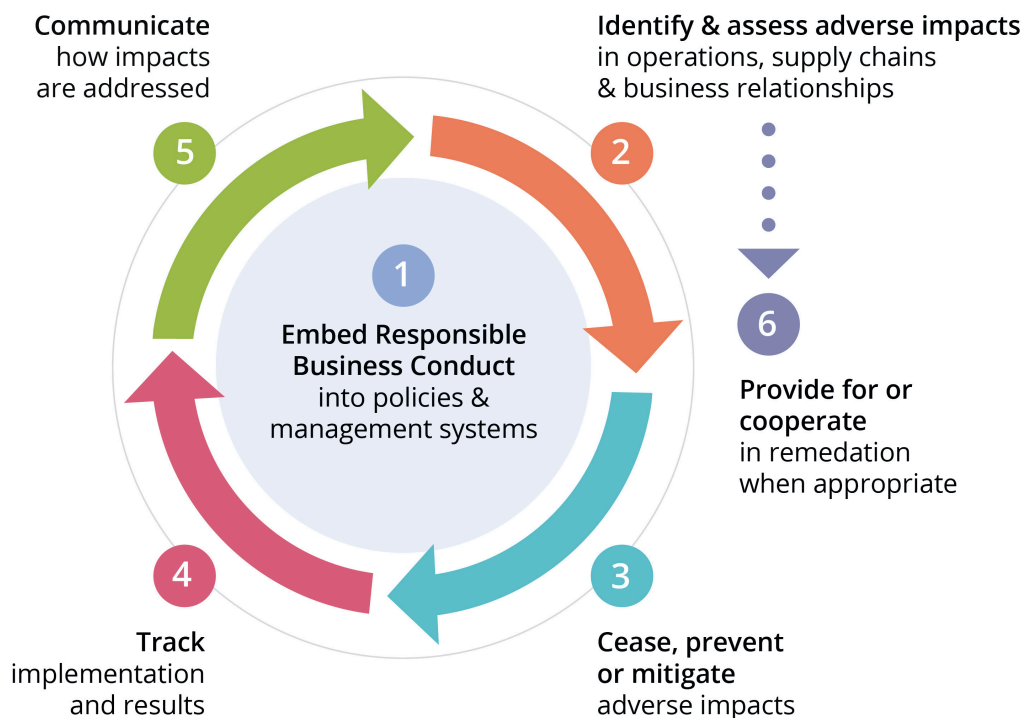
Executive Director

Ethical Trade Norway

Due diligence

This report is based on the UN Guiding Principles on Business and Human Rights and the OECD model for Due Diligence for Responsible Business Conduct.

The model has six steps that describe how companies can work for more responsible and sustainable business practice. However, being good at due diligence does not mean no negative impact on people, planet and the society. It means that the company is open and honest about challenges faced and shows how this is managed in the best possible way in collaboration with its stakeholders. This report is divided in chapters following the OECD model.



Preface From CEO

Norwegian Church Aid works with people and organizations around the world in their struggle to eradicate poverty and injustice. Rooted in diakonia, owned by churches in Norway, and driven by the conviction that all people possess dignity and rights we support those whose needs are greatest, regardless of ethnicity, creed, political or religious affiliation.

NCA is committed to providing appropriate, relevant, effective and timely assistance to people and communities in situations of crisis and vulnerability, while strengthening local capacities, ensuring meaningful participation all while remaining open to communication through our complaints mechanisms so that rightsholders can hold us accountable. We do this as a certified Core Humanitarian Standard (CHS) organization.

Our work is grounded in international human rights and humanitarian law and all our programs and interventions address rights deficits through a rights-based approach (RBA). NCA's humanitarian responses are guided by the humanitarian principles of humanity, neutrality, impartiality, and independence. In both humanitarian and development contexts, we apply conflict sensitive approaches to ensure that our presence and assistance do not exacerbate tensions or inequities. The Do No Harm framework remains central to our efforts to prevent unintended negative impacts and to foster trust and local ownership. Our aim is to support the wellbeing, dignity, and rights of rights-holders. By empowering and mobilizing rights-holders for inclusive and collective action, we help to build the capacity of civil society to address structural injustices and hold duty-bearers accountable, in that way contributing directly to the welfare of individuals and communities.

Our advocacy efforts, including our long-standing engagement with the extractive sector through our fighting inequality programming, illustrates how NCA combines community empowerment, evidence generation, and advocacy to address root causes of harm. By documenting environmental and human rights impacts and by engaging duty-bearers and companies, we contribute directly to the objectives of the Transparency Act: ensuring that risks of human rights violations are identified, prevented, or mitigated, and that rights-holders have avenues to seek accountability and remedy.

As part of our due-diligence duties, NCA continues to focus on the prevention of risks to people, animals, society and the environment in the operational context of high risk procurement and high impact activities. Our responsibility is not only to avoid contributing to harm, but to use our position to influence positive change across our operations and partnerships. This report outlines the steps we have taken in 2025 to enhance due diligence processes, strengthen internal systems, and improve how we identify, mitigate, and respond to risks of adverse impacts.

In this fast changing landscape, NCA will continue to build on these commitments in the years ahead, working alongside and learning from communities, partners, and duty bearers to promote rights, safeguard human dignity, and ensure that our work contributes to a more just and sustainable world. We recognize that this work is not without its challenges and we approach our work with an openness to feedback, learning from the past and working towards continuous improvement with the aim to better serve rights-holders and fulfil our commitments responsibly.

" Together for a just world "

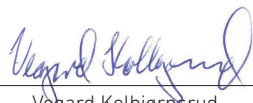


Anne Cecilie Kaltenborn
Secretary General

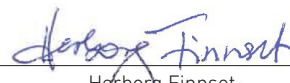
Board Signature



Tone Lindheim
Chair of the Board



Vegard Kolbjørnsrud
Deputy chair of the Board



Herborg Finnset
Board member



Torstein Tveiten Holten
Board member



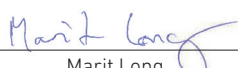
Juliet Young
Board member



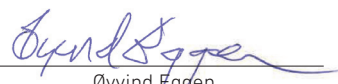
Anna Strandenæs
Board member



Kjetil Fretheim
Board member



Marit Long
Board member



Øyvind Eggen
Board member



Eivind Aalborg
Board member employee elected



Silje Margrete Ander
Board member employee elected



Ragnhild Bergli
Board member, Changemaker Leader



Anne Cecilie Kaltenborn
Secretary General



The NCA Board of Directors in 2025. From back left: Kjetil Fretheim, Herborg Finnset, Øyvind Eggen, Eivind Aalborg (staff elected), Silje Margrete Ander (staff elected) and Torstein Holten. From front left: Marit Long, Ragnhild Bergli (elected leader of Changemaker), Tone Lindheim (Chair of the Board), Anne Cecilie Kaltenborn (Secretary General), Juliet Young and Vegard Kolbjørnsrud.
Photo: Håvard Bjelland/Norwegian Church Aid

Enterprise information and enterprise context

Key enterprise information

Enterprise name

Kirkens Nødhjelp / Norwegian Church Aid

Head office address

Bernhard Getz Gate 3, 0165 Oslo, Norway

Main brands, products and services offered by the enterprise

Emergency assistance in disasters, long-term development in local communities and advocate for just decisions by public authorities, business and religious leaders.

Description of enterprise structure

NCA is an ecumenical diaconal organisation headquartered in Oslo, with offices in 22 countries and humanitarian operations in 17 countries.

Cooperation with approximately 150 local partner organisations forms the foundation of NCA's international work and ensures local ownership, sustainability, greater impact, contextual relevance, and accountability towards rights-holders.

Anne-Cecilie Kaltenborn is the Secretary General of Norwegian Church Aid, appointed by the Board of Directors.

NCA is anchored in and mandated by a communion of churches and Christian organisations in Norway. These constituent organisations form the Council, which serves as the highest governing body of NCA. NCA is accountable to its constituency and their appointed representatives.

Programme Areas

The six thematic areas included in the Programme Framework are:

Gender-based violence

Peacebuilding

Fighting inequality

Climate-resilient Water, Sanitation and Hygiene

Climate and Environmental Stewardship

Economic Development and Food Security

NCA has programmes in the following countries:

Afghanistan, Angola, Burkina Faso, Democratic Republic of Congo, Kenya (Regional Office covering the continent of Africa), Ethiopia, Guatemala, Haiti, Lebanon, Malawi, Mali, Myanmar, Nigeria, Pakistan, Palestine, Somalia, South Sudan, Sudan, Syria, Tanzania, Ukraine, Zambia

Revenue in reporting year (NOK)

1 265 729 261

Number of employees

822

Is the enterprise covered by the Transparency Act?

Yes

Major changes to the enterprise since last and current reporting period

In 2025 NCA underwent one strategic restructuring (January – May) and one downsizing process (November – January 2026) responding in part to the changing donor landscape and calls for improving efficiency and effectiveness in development assistance and humanitarian aid delivery.

The strategic restructuring saw the establishment of new key positions at Head Office. These include, amongst others, Risk manager, SEAH and CS advisor, data protection officer and two new results management advisors. This will strengthen the compliance and governance of the organization. However, the restructuring together with the downsizing process resulted in weakened capacity at head office in the programming section with fewer advisors for each thematic area, fewer global advocacy advisors and a weakened sustainable NCA working group. These changes have had the overall effect of slowing down implementation of the updated Programme Framework and disrupted ongoing head-office projects and processes.

All NCA programmes continue to be ground on three long-term goals:

- Save Lives: Ensuring vulnerable and displaced people have access to life-saving services, protection and skills that enhance their safety, health and well-being.
- Build Resilience: Empowering inclusive and cohesive communities to withstand and recover from crises, manage resources sustainably and lift themselves out of poverty.
- Seek Justice: Enabling civil society actors to hold decision-makers accountable, influence policies and advocate for a more equitable distribution of resources.

Contact person for the report (name and title)

Eva Chalkiadaki, Senior Climate and Environment Advisor

Email for contact person for the report

eva.chalkiadaki@nca.no

Supply chain information

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

NCA operates a decentralised logistics system. Area and Country Offices, as well as Head Office departments, are responsible for their own procurement and logistics arrangements.

Procurement is governed by the NCA Procurement Manual and relevant donor requirements. In exceptional circumstances, procurement may be carried out on behalf of Country Offices or Head Office departments by the NCA Global Logistics Division. This typically occurs when availability constraints, procedural requirements, or emergency response operations limit local procurement options.

International procurement primarily relates to IT systems, computers, consultancy services, vehicles, insurance, travel, and similar goods and services. Country Offices conduct their own procurement, guided by the principle of sourcing locally wherever possible to support local economies and communities.

With activities in more than 30 countries, NCA maintains relationships with a wide range of local, regional, and international suppliers, as well as with partner organisations that utilise their own supplier networks.

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

480

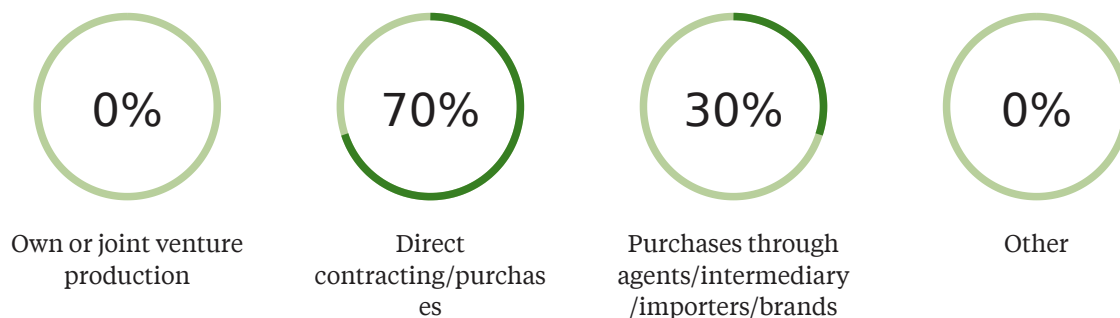
Comments

Being one of the founding members, Norwegian Church Aid renewed its membership in Ethical Trade Norway in 2023. Our Code of Conduct for Contractors will contribute to that our contractors respect and promote fundamental human rights and decent working conditions, which will be monitored where possible by NCA. Our ethical policies include NCA's Accountability Framework, and NCA Protection from Sexual Harassment, Exploitation and Abuse & Child Safeguarding (PSHEA & CS) policy. NCA has zero tolerance for corruption, which is a fundamental principle through our work. With regards to prevention, NCA work with anti-corruption and accountability at every stage of the development chain: head office, country offices and local partners.



Damage from conflict and strain on infrastructure have made access to clean water difficult. Norwegian Church Aid has rehabilitated 7.5 km of pipeline in As Safira, near Aleppo, Syria, restoring access to clean water for 95,000 people. Photo: Håvard Hovdhaugen/ Norwegian Church Aid

Type of purchasing/ suppliers relationships



The above numbers are related to procurements done by our Head Office in Norway. Our financial system does not give information about the number of suppliers in our country offices. This is something we plan to improve. With activity in more than 30 countries, we have relationships with various local, regional and international suppliers and with local partner organisations that use their own suppliers. Our international procurements are related to IT systems, computers, consultants, vehicles, insurances, travel and the like. Country Offices do their own procurements. It is an important principle for us to buy as local as possible to support the local communities.



Khadija Ally at her chicken farm in Pemba, Tanzania, where small-scale poultry farming supports income and food security. Photo: Håvard Bjelland/Norwegian Church Aid

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

IT Equipment	China
Solar panels	China
Bricks	Global
Cement	Global
Construction	Afghanistan Congo Somalia South Sudan Syria
Non-food items	China India
Conference venues	Global
Chemicals and fertilizers for agriculture	Global

NCA's main procurements are related to:

- Construction including solar installations for WASH and sanitation or other rehabilitation
- Distribution of non-food items like hygiene kits
- Irrigation drip kits, seeds and chemicals in our economic empowerment programmes
- Venues for trainings, seminars and conferences
- Office supplies and IT equipment to run our operations

NCA has identified five key areas of risk of adverse impacts associated with its programmes. These include workplace and community safety, sexual harassment and exploitation, corruption, and low wages. In addition, environmental risks have been prioritised, including those related to health and safety, waste management, and greenhouse gas emissions. These risks have been identified and prioritised based on an assessment of their potential severity and impact on people, society, and the environment, as well as NCA's ability to influence and mitigate them through its programmes and partnerships.

The current prioritisation primarily reflects risks associated with NCA-implemented programmes, where the organisation has the greatest degree of control and influence. This represents a deliberate focus on areas where mitigation measures can be implemented and monitored most effectively. At the same time, NCA recognises that risks also arise across supply chains and partnerships, and that these risks may be interconnected. Strengthening the identification and management of risks across these different levels remains an area for further development.

Future Developments

These risks are set to be reviewed and refined in 2026, with the introduction of a dedicated Risk Manager to support a more systematic and organisation-wide approach to risk identification, analysis, and prioritisation.

Is the enterprise a supplier to the public sector?

No

Hygiene kit distribution in Al-Fao Locality, Gedaref State, Sudan, supporting flood-affected families to restore dignity and promote safe hygiene practices following severe flooding.
Photo: Osman Saifaldin Awad Rajab/Norwegian Church Aid, Sudan





1

Governance and commitment to responsible business conduct

Embedding responsible business conduct means that the enterprise should have strategies and plan, as well as relevant policies and guidelines for due diligence for responsible business conduct (hereafter due diligence) which are adopted by management. These should comprise the enterprise's own operations, its supply chain and other business relationships. Effective management systems for implementation are key to success, and due diligence should be an integrated element in enterprise operations. Clear expectations from senior management are crucial, as well as clearly assigned responsibilities within the enterprise, for the implementation of the steps in the due diligence process. Those involved need to know how to proceed. Transparency about commitments the enterprise has for itself, challenges they are facing, and how these are managed is fundamental

1.A Policy for own enterprise

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

<https://www.kirkensnodhjelp.no/en/principles-and-strategies>

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

NCA has a rights-based approach centred on human dignity, equality, and protection from exploitation and abuse. This approach extends to responsibilities related to animal welfare in its supply chain and promotes ethical conduct, accountability, and zero tolerance for corruption.

NCA also recognises its environmental and climate responsibilities and promotes sustainable practices aimed at reducing harm and addressing climate-related impacts.

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

The policy on Responsible Business Conduct was developed by the Global Logistics Division, based on NCA's Code of Conduct and related frameworks on responsible business practices. The policy is publicly available on the NCA website: <https://www.kirkensnodhjelp.no/en/principles-and-strategies>

The policy has been presented to and discussed with all Country Directors and managers at Norwegian Church Aid's Head Office to ensure organisational ownership. It is further embedded through NCA's integrated approach, which combines humanitarian response, long-term development, and advocacy, and is guided by a commitment to uphold human dignity, rights, and sustainable development in ways that respect people, society, and the environment.



Market gardeners work together in the Kidal desert, Mali, where a small cooperative continues to sustain livelihoods despite insecurity and the advancing desert. Photo: Ouedraogo Salflo/Norwegian Church Aid, Mali

1.B Organisation and internal communication

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

All staff are required to read and adhere to the policies relevant to their position and to understand the consequences of non-compliance. As a member of the ACT Alliance, NCA is guided by established standards for ethical behaviour, safeguarding, and accountability, as set out in the ACT Alliance Code of Conduct. Both staff and partners are required to sign the Code of Conduct, and annual training on these commitments is mandatory for all Head Office staff.

NCA also has an organisational commitment to uphold human rights and to conduct its work in an open, transparent, and fair manner that promotes learning and accountability. NCA's Complaints and Response Mechanism (CaRM) forms an important part of this approach. It provides a structured channel for raising and addressing concerns related to workplace misconduct, abuse of power, misuse of funds, safeguarding breaches, human rights abuses, and other adverse impacts linked to NCA's work and partnerships. The mechanism also supports prevention, corrective action, and remedy where relevant, while contributing to strengthened risk management, transparency, and continuous improvement.

In 2025, the CaRM was further strengthened through updated workflows, clearer case categories and responsibilities, and an increased emphasis on accessibility, timely follow-up, and survivor-centred approaches. All NCA offices are required to establish a local CaRM within 12 months of establishment and to ensure that the mechanism is adapted to the local context through consultation with partners and rights-holders.

Information about the CaRM is publicly available on the NCA website:
<https://www.kirkensnodhjelp.no/en/complaints-handling-mechanism>

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

With operations in more than 20 countries, responsibility for following up due diligence assessments is distributed across multiple functions and is not always explicitly defined in individual job descriptions. Clear structures for the follow-up of tasks and responsibilities are outlined in the Country Office Manual, supporting accountability.

The People & Organization function is responsible for handling employment- and recruitment-related matters. Any breaches of the ACT Alliance Code of Conduct and related policies, including financial irregularities and sexual exploitation, abuse and harassment (SEAH), must be reported and handled through NCA's Complaints and Response Mechanism (CaRM). Operational grievances, such as dissatisfaction with service delivery or project implementation, should generally be addressed at the lowest appropriate management level.

Procurement Committees in all Country Offices operate under Terms of Reference (ToR) based on a global template. The ToR define the roles and responsibilities of committee members, while the Procurement Manual sets out the applicable procedures and standards.

Programme departments follow up on environmental impacts and other potential negative effects of projects through assessment tools such as NEAT+ and joint monitoring visits.

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

All staff members are required to complete NCA's Code of Conduct training (now referred to as training in ethical commitments) on an annual basis. The ACT Alliance Code of Conduct is publicly available at: <https://actalliance.org/documents/act-alliance-code-of-conduct/>

The Global Logistics Division at Head Office regularly organises webinars for colleagues in logistics, finance, and programme functions across Country Offices.



Communications officers Paul Mmanjamwada and Kedija Sefa Mohammed document and support knowledge sharing during the 2025 Community of Practice (CoP) meeting in Malawi. Photo: Maria Bedsvaag/Norwegian Church Aid

1.C. Plans and resources

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

NCA's Global Strategy, Faith in Action (2024), integrates organisational values and principles into core goals and ways of working. The strategy reinforces an overall approach to ethical stewardship and sustainability, ensuring that respect for people, society, and the environment is systematically integrated into planning, implementation, and partnerships. This is reflected in NCA's engagement with local actors, support for accountable governance, and programme approaches that promote sustainable resource management and resilience.

NCA is held accountable to these commitments through certification against the Core Humanitarian Standard (CHS) and through internal assessments.

Core Humanitarian Standard

The Core Humanitarian Standard (CHS) is an organisation-wide certification, meaning that its standards and commitments apply across all NCA departments. Alignment with the CHS is expected to be reflected in policies, procedures, guidelines, and practices, including commitments to train, support, and monitor partners' progress.

The CHS sets out the following commitments:

1. Can exercise their rights and participate in decisions that affect them
2. Have access to timely and effective support that meets their needs and priorities
3. Are better prepared for and more resilient to potential crises
4. Receive support that does not cause harm to people or the environment
5. Can safely report concerns and complaints and have them addressed
6. Have access to coordinated and complementary support
7. Receive support that is continually adapted and improved based on feedback and learning
8. Interact with staff and volunteers who are respectful, competent, and well-managed
9. Can expect that resources are managed ethically and responsibly

More information about the Core Humanitarian Standard is available online at:
<https://corehumanitarianstandard.org/>

Climate and environment charter for humanitarian organizations

NCA is a signatory to the Climate and Environment Charter for Humanitarian Organisations. NCA signed the Charter in 2021, joining a broad group of 300+ humanitarian organisations committed to developing targets and action plans in response to climate and environmental challenges.

The commitments under the Charter are integrated into NCA's Strategic Priorities and apply across all areas of work. The Sustainable NCA working group is responsible for coordinating implementation of the associated action plan and for monitoring progress towards these commitments, which are scheduled to be renewed in 2026.

Further information on NCA's commitments under the Charter is publicly available at:
<https://www.kirkensnodhjelp.no/en/en/news/latest-news/a-change-of-pace-for-a-sustainable-nca>

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

The Secretary General reports quarterly to the Board of Directors.

The Board is regularly informed of progress against the organisational key results. This follow-up also takes place at senior management level and across departments, where individual departmental goals are aligned with NCA's Strategic Priorities and organisational key results. Progress is monitored by managers and reported annually to the Senior Management Team using a "traffic light" model, providing an overview of the extent to which departments have achieved their planned targets and measures.

One relevant organisational key result in 2025 was to increase the share of NCA staff who have completed training on environmental sustainability.

By 31 December 2025, NCA was able to document improved knowledge and awareness of environmental sustainability through dedicated training. Managers were encouraged to include this objective in employees' annual performance and development reviews. This key result, together with other organisational key results, has been followed up at departmental level, by the Senior Management Team, and by the Board.

Country Offices are followed up through an Annual Assignment Letter, which includes organisational key results as well as country-specific targets.



Using only small amounts of water and drip irrigation, crops can grow. Prevencia fills her buckets, and the water is channelled through hoses to nourish the plants in southern Zambia. Photo: Håvard Bjelland/Norwegian Church Aid

1.D Partnerships and collaboration with business relationships

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

When calling for tenders, NCA's Code of Conduct for Contractors and other relevant requirements are communicated in the tender documentation. All tenderers are required to certify compliance with the Code of Conduct for Contractors in order to be eligible. See more at: See: <https://www.kirkensnodhjelp.no/en/procurement-and-tenders>

All suppliers are screened against relevant sanctions and anti-terror lists in accordance with donor requirements.

For key procurement categories, NCA has developed a "green specifications catalogue", which addresses risks related to people, society, and the environment.

As a humanitarian and development organisation, NCA must balance the need for thorough due diligence with the urgency of delivering quality goods and services to rights-holders. Given the often short timeframes and changing needs, long-term supplier relationships are not always feasible, which can limit NCA's ability to influence suppliers.

As a result of these structural constraints, influencing business conduct through supply chains remains challenging. However, in 2025, NCA initiated efforts to map procurement related to its web shop, identifying key product categories where there may be greater potential to strengthen influence and improve practices.



Mona receives hygiene and menstrual health kits as part of a distribution to newly arrived communities and internally displaced people (IDPs) in Gedaref State, Sudan. Photo: Osman Saifaldin Awad Rajab/Norwegian Church Aid, Sudan

1.E Experiences and changes

1.E.1 What experiences have the enterprise encountered during the reporting period concerning responsible business conduct, and what has changed as a result of this?

NCA's experience from handling reports of financial irregularities and other misconduct has highlighted the importance of having a clear and accessible mechanism for reporting, follow-up, and organisational learning. Insights from case handling, CHS maintenance audits, and the 2025 Learning and Improvement Project (LIP) have informed a revision of NCA's Complaints and Response Mechanism (CaRM), which is expected to be finalised in 2026. The revision introduces clearer workflows and responsibilities across functions (finance, programme, and logistics), strengthens follow-up processes, and provides a more consistent basis for organisational learning from cases.

Key lessons from closed cases involving financial irregularities are shared publicly on NCA's website and are also used in internal learning and improvement processes. In this way, case handling contributes to both transparency and more responsible stewardship of funds. Further information on closed corruption cases and related learning is available at: <https://www.kirkensnodhjelp.no/en/anti-corruption>



*Fanta Ahamadu collects water at a solar-powered water point in Pulka, Borno State, Nigeria.
Photo: Håvard Bjelland/Norwegian Church Aid*

2

Defining the focus for reporting

Identify and assess the enterprise's impact on people, animals, society and the environment

“Identify and assess” is about identifying the enterprises's risk for, and actual negative impact on, people, animals, society and the environment, including in the supply chain and through business relationships. As a first step the enterprise should get an overall risk picture, before subsequently prioritising further mapping and measures where the risk of negative impact is the greatest, i.e. salient issues. The enterprises's involvement in the negative impact on people, animals, society and the environment is central to determine which measures the enterprise should implement in the next step of the due diligence model. Involvement of stakeholders, especially those affected, is central when assessing risks. It is also important to consult with stakeholders when implementing measures to manage the negative impact.



2.A Mapping and prioritising

PRIORITISED ACTUAL OR POTENTIAL NEGATIVE IMPACT ON PEOPLE, ANIMALS, SOCIETY, AND THE ENVIRONMENT

Prioritising one or more risk areas on the basis of severity does not mean that some risks are more important than others, or that the company should not take action on other risks, but that risks with the greatest negative impact are prioritised first. Mapping and prioritisation are a continuous process.

2.A.1 List prioritized significant risks and/or actual negative impacts on people, animals, society and the environment.

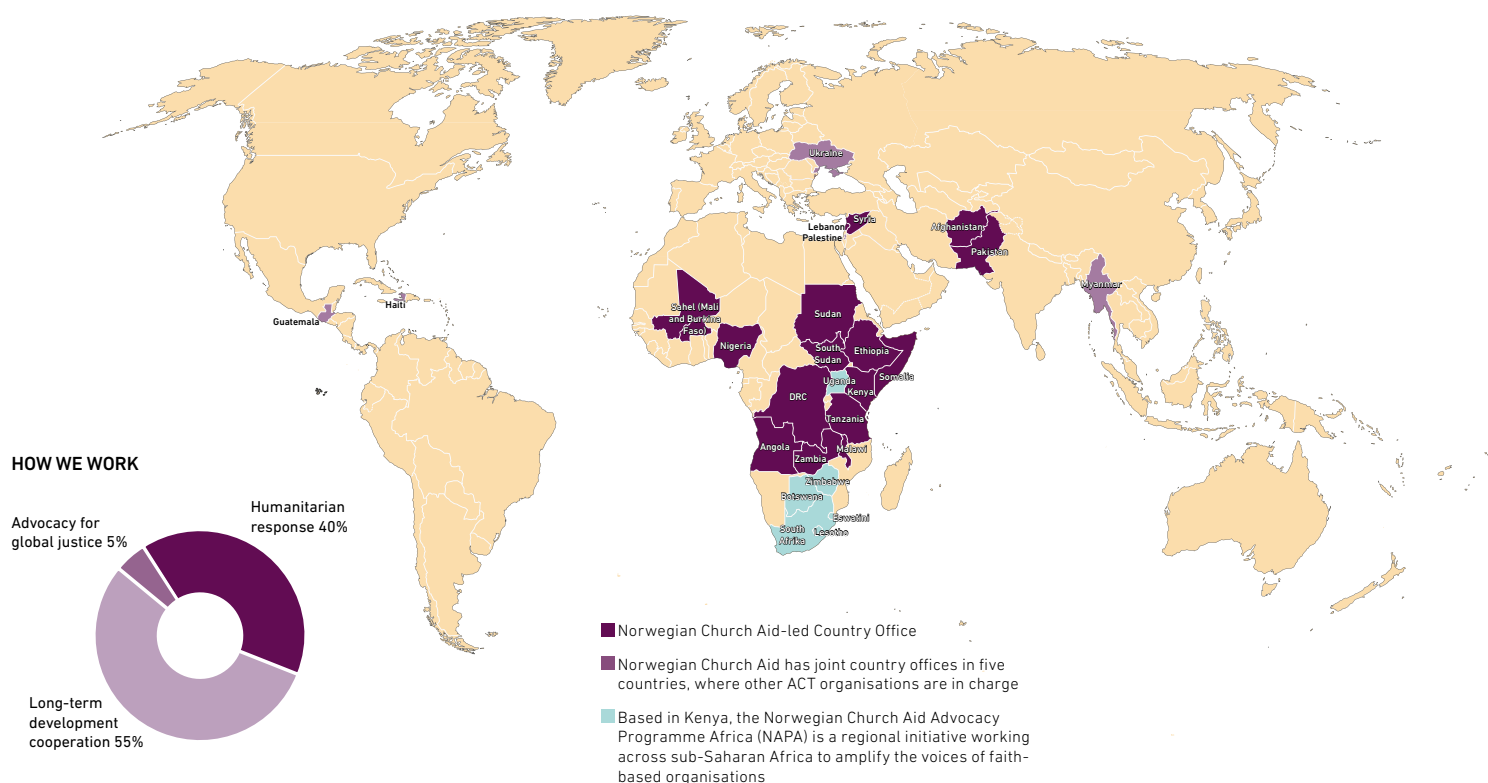
Salient issue	Related topic	Geography
Safety in the workplace	Occupational Health and safety	Afghanistan Angola Burkina Faso Congo Ethiopia Lebanon Mali Malawi Nigeria Pakistan Sudan Somalia South Sudan Syria Zambia
Sexual harassment, exploitation and abuse	Harsh and inhumane treatment	Afghanistan Angola Burkina Faso Congo Ethiopia Lebanon Mali Malawi Nigeria Pakistan Sudan Somalia South Sudan Syria Zambia
Corruption	Corruption	Global
Waste	Waste Use of materials	Afghanistan Angola Burkina Faso

		Congo Ethiopia Lebanon Mali Malawi Nigeria Norway Pakistan Sudan Somalia South Sudan Syria Zambia
Greenhouse gas emissions	Greenhouse gas emission Energy	Global

The current prioritisation reflects a developing approach to due diligence within NCA. In 2025, risk identification and prioritisation have been based on a combination of global risk indicators, staff input on levels of influence and internal systems, including PIMS Procurement, with a primary focus on programme-related risks where NCA has the greatest ability to influence outcomes.

Prioritisation is based on an assessment of both risk severity and NCA's ability to influence outcomes. This approach explains the association of countries to salient risks and associated country contexts presented above, where risks are included either due to high severity or due to NCA's operational presence and capacity to mitigate adverse impacts.

As part of ongoing efforts to strengthen a more systematic, organization-wide approach, further development is planned for 2026. This includes refining methodologies for risk identification and prioritization, strengthening consistency across Country Offices and functions, and improving how risks across programs, supply chains, and partnerships are identified and understood relative to one another.



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

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

a) Routines for mapping and identifying risk

As NCA operates in more than 30 countries and frequently procures goods and services locally, it is essential to identify and assess risks at country level and across operations. Potential adverse impacts are assessed across NCA's own operations, supply chains, and business relationships, including impacts caused by, contributed to, or directly linked to NCA activities. During the process of mapping out potential risks, we categorize the risks into 1) specific countries 2) suppliers and procurements and 3) programs as Figure 3 illustrates.

Country-specific risks are assessed using global risk indicators, while programme and procurement-related risks are prioritised where NCA has the greatest ability to influence and mitigate adverse impacts. Risks are prioritised based on a combination of severity and NCA's ability to influence outcomes, in line with OECD due diligence guidance.

Following the initial in-depth assessment conducted in 2023, NCA staff from multiple departments and locations, in cooperation with country offices, ranked identified risks from low to high severity and considered NCA's ability to prevent or mitigate these risks. This prioritisation approach remains applicable for the 2025 reporting period.

b) Scope limitations

Certain parts of the supply chain are not fully covered by the current assessment. For example, multinational suppliers providing goods such as IT equipment or vehicles are not prioritised, as NCA's ability to influence these actors is limited.

c) how information was obtained, which sources were used and which stakeholders are involved:

1) Risk identification draws on a combination of global datasets, internal assessments and stakeholder input:

Country-level risk indicators:

ITUC Global Rights Index (labour rights)

Transparency International Corruption Perceptions Index

Global Slavery Index

CIVICUS Monitor

Environmental Performance Index

2) Risks related to suppliers and procurements are based on the largest procurement categories and known risks in the supply chain and will gradually be identified by using new industry tools (within the humanitarian and development aid sector) and tools provided by Ethical Trade, CSR Risk check, DFØ high risk list and The Norwegian Consumer Authority.

3) Risks related to NCA's programmes, operations and procurement activities are prioritised as these represent areas where NCA has the greatest ability to influence and mitigate adverse impacts. As programme implementation involves direct engagement with contractors, suppliers and local communities, these contexts present both higher exposure to risks and stronger operational leverage.

In 2024, NCA further strengthened its understanding of these risks through the implementation of a Digital Procurement Process Tool, which provides improved visibility over global procurement patterns. This analysis confirms that NCA's primary procurement categories include construction, services, meeting and event venues,

and humanitarian supplies. These categories are therefore central to identifying and prioritising salient risks related to working conditions, safety, and environmental impact.

d) Data gaps and further work

NCA recognises that there are areas where information remains limited, particularly in complex supply chains and partner-implemented

activities. To address these gaps, NCA will continue to strengthen data collection through internal systems, including procurement tracking, and through engagement with country offices and partners.

In 2026, given the new dedicated position of 'risk manager' in 2025, NCA will be conducting a review of the risks previously identified in the in-depth exercise of 2023 to refine NCA's due diligence reporting.

ADDITIONAL SEVERE IMPACTS

2.A.3 Describe other risks of negative impacts on people, animals, society and the environment that were identified but not prioritized, and how these have been handled.

For 2025, we have continued to base our reporting on the risks identified in the in-depth exercise of 2023.

In the 2023 mapping, certain risks were identified but not prioritized for immediate action in the reporting period. These include, in particular:

- Country-level risks identified through global indices (including risks related to labor rights, corruption, civic space and environmental performance) in countries where NCA operates, but where no specific high-severity or directly linked impacts were identified through NCA's own operations at the time; and
- Risks linked to large multinational suppliers of standardized goods and services were identified but not prioritized, as NCA's leverage over these suppliers was assessed as limited. These risks were therefore considered indirectly linked to NCA's operations and addressed through existing contractual requirements and codes of conduct rather than through immediate risk-specific measures.

Although these risks were not prioritized, they have not been disregarded. Handling of non-prioritized risks includes:

- reliance on existing policies, such as NCA's Code of Conduct, procurement manual, screening procedures and complaint mechanisms, to manage baseline risks in procurements and supplier relationships
- gradual strengthening of supply-chain risk identification, in line with the recommendations from the 2023 risk mapping and the development of improved procurement tools and processes.



3

Management of salient issues

Cease, prevent or mitigate negative impacts

“Cease, prevent and mitigate” is about managing findings from the risk assessment in a good way. The most salient negative impact on people, animals, society and the environment should be prioritised first. This does not mean that other risks are insignificant or that they are not handled. The way the enterprise is involved in the negative impact is key to taking the appropriate action. Negative impact that the enterprise causes or contributes to must cease, be prevented and be reduced. To address negative impact directly linked to the enterprise, e.g. in the supply chain, the business must use its leverage to influence the entity causing the negative impact to cease, prevent or mitigate it. This involves developing and implementing plans and routines to manage risk and may require changes to the enterprise's own policy documents and management systems. Effective management of the negative impact on people, animals, society, and the environment is a major contribution to the achievement of the Sustainable Development Goals (SDGs).

3. A Cease, prevent or mitigate

3.A.1 Describe goals and progress status for the measures you have implemented to reduce the enterprise's prioritized negative impact

	Safety in the workplace
Goal :	To promote safety in the workplace where suppliers or the local community might be in danger of being harmed. This can for example be construction projects where workers have no adequate safety equipment.
Status :	We continue to observe that local customs in certain contexts create precarious working conditions for workers and impact the local community even though the Code of Conduct for Contractors that must be signed and accepted by suppliers includes safety in the workplace.
Goals in reporting year :	The development and roll out of the joint project monitoring tool in all Country Offices.

Describe already implemented or planned measures :

In 2025, the project monitoring tool was finalized and published. However, due to the strategic restructuring and downsizing, the project monitoring tool was published but not effectively rolled out. This was meant to support, in part, monitoring of working conditions in NCA projects. At the same time, in 2025, the program quality division at head office was strengthened with an additional two positions, although their roles are largely focused on program quality according to project indicators the strengthening of the team increases the capacity of the team to consider safety in the workplace issues in program implementation.

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

The new project monitoring tool will be rolled out in 2026. With the inclusion of this topic, we expect to raise awareness with our local staff so that they can contribute to prevent dangerous situations for workers or local community members.

More awareness raising needs to take place on our ability to impact safe working practices of our suppliers.

	Sexual harassment, exploitation and abuse
Goal :	To minimize sexual harassment, exploitation and abuse by suppliers and by our partner suppliers.
Status :	The Joint Monitoring Visit Tool has been further updated with more clear requirements about SEAH and CS and complaints handling and response system.
Goals in reporting year :	The development and roll out of the joint project monitoring tool in all Country Offices.

Describe already implemented or planned measures :

NCA has appointed a Global Sexual Exploitation, Abuse and Harassment (SEAH) and Child Safeguarding (CS) Advisor at Head Office level.

NCA has updated its policy on Sexual Exploitation, Abuse and Harassment and Child Safeguarding, which applies to all staff, suppliers, and partners.

SEAH and CS responsibilities are clearly reflected in the Code of Conduct for Contractors, which suppliers are required to sign and comply with as a condition for doing business with NCA.

Clear standards are in place to ensure that suppliers understand their obligations and that NCA can take contractual action in cases of non-compliance. NCA has established complaints mechanisms that allow individuals to report concerns related to NCA, partner, or supplier staff. These complaints are handled as sensitive cases by the Complaints Board at NCA's Head Office in Norway.

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

After the slight delay in roll out of the 'joint monitoring visit tool', it will continue to be rolled out in 2026 and its performance against its aims reviewed based on practical experiences. With the inclusion of this topic, we expect to raise awareness with our local staff so that they can contribute to the prevention from sexual harassment, exploitation and abuse in the supply chain of our project implementation. The Country Office SEAH focal points will be trained to raise awareness on SEAH among all partners and also for suppliers.

In the future we will focus on country programs where which most complaints are coming or that rank low on compliance following monitoring visits.

	Corruption
Goal :	Our organisation's vision is a just world for all. Corruption primarily affects the poor, marginalized and most vulnerable groups in many countries. These are the target groups for our work. We see Anti-corruption as a central part of our work and the fight against corruption as fundamentally a fight for justice.
Status :	NCA works in countries with a high risk of corruption. We have control and complaints systems in place that enable us to detect financial irregularities and corruption. According to the previously identified need, new software was procured for complaints handling, and internal revision of the new Complaint Mechanism and Response Mechanism took place.
Goals in reporting year :	Our goal is to work for the prevention, detection, reporting and handling of corruption in all our projects and areas of work. In 2025, this effort focused on a dedicated learning and improvement project with an implementation plan for identified issues following a case of financial mismanagement. In addition, progress towards this goal included working on the revision of the new complaints handling mechanism and the roll out plan.

Describe already implemented or planned measures :

The fundamental principle in our anti-corruption work is zero-tolerance of corruption. This is a clear organizational standard and shared understanding across all operations. Following allegations of corruption in the Afghanistan Country Office, a Learning and Improvement Project (LIP) was initiated in 2025 to address weaknesses in internal control, procurement, recruitment and complaints handling. The project subsequently focuses on systemic improvements across NCA globally. The project also highlights the need for strengthening supervisory controls, clarifying authority structures, rebuilding trust in complaints mechanisms, fostering a culture of accountability, and improving procurement practices.

NCA's systems in the work against corruption include annual audits, strong internal control, partner assessments, spot checks, contractual requirements, procedures, complaints mechanism and policies. Collaborative project monitoring between the programs, logistics, and finance departments is emphasized. In 2025, the decision was made to upgrade the NCA Complaints Handling and Response Mechanism. Significant time and resources were spent on finding the right system taking into account the organization's needs as well as with global positive user references. The system was finally procured at the end of the year.

In 2025, partner organizations have continued to receive training in financial management and procurement, and NCA's finance team has dedicated resources to assure the quality of audit processes.

For the purposes of transparency and learning, NCA's annual anti-corruption report, as well as a summary of closed corruption cases, are regularly published on our website. See here:
<https://www.kirkensnodhjelp.no/en/anti-corruption>

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

Actions identified by the LIP implementation plan will continue to be taken up in 2026.

Following the procurement of the new complaints handling mechanism, the roll out is due to be implemented in the third quarter of 2026. All staff, partners, contractors and rights-holders are encouraged and empowered to use NCA's Complaints Handling and Response Mechanisms. Strong emphasis is placed on strengthening our partners' complaint's handling procedures and their handling of complaints towards the rights-holders

Furthermore, NCA has continued to examine case studies in various forums such as internal meetings and NCA community of practice gatherings as an educational tool, in the effort to raise awareness of the high risk of corruption and ways to prevent, mitigate, and detect it from occurring.



Cash for Food assistance brings relief to earthquake-affected families in Kunar, Afghanistan. Complaints Handling Box present. Photo: Abdul Maqsood Shakib/Norwegian Church Aid, Afghanistan

	Waste
Goal :	• Integrate the principles of Reduce–Reuse–Recycle in all NCA programmes and operations to minimize negative impacts on people, animals, society, and the environment. • Strengthen office and project-level waste management practices, including safe handling of hazardous and electronic waste.
Status :	• NEAT+ (Nexus Environmental assessment Tool) training conducted in 2025 for 43 NCA staff. • Waste-4-Value project scaled up in Pakistan, Tanzania, and additional locations in Ethiopia following the successful pilot in Gambella. • 14 out of 16 main country offices reported on office waste management through the annual country office environment checklist. • CRWASH projects continue to follow Sphere standards, ensuring safe sanitation and wastewater management.
Goals in reporting year :	- Scale up NEAT+ in programming - Expand Waste-4-Value - Improve knowledge and management of hazardous waste - Strengthen environmental data and reporting systems.



Nyaluak fled from South Sudan to Ethiopia and now earns a living by collecting waste that is sold for recycling, providing income for refugees, improving the environment and contributing to peace in the local community. Photo: Håvard Bjelland/Norwegian Church Aid

Describe already implemented or planned measures :

Work under this risk is aligned with NCA's commitments under the Climate and Environment Charter to reduce negative environmental impacts by integrating the principles of Reduce–Reuse–Recycle in programmes and operations, and to strengthen waste management practices. In particular, efforts focus on improving the safe handling of hazardous and electronic waste and reducing pollution risks in both project implementation and office operations.

CRWASH projects follow Sphere standards, ensuring proper siting of latrines, safe fecal sludge disposal and secure handling of health centre waste (incinerators, ash pits, sharps management). These practices establish a baseline for environmentally sound sanitation and healthcare waste management in project implementation.

For other NCA projects that do not inherently include such safeguards, NEAT+ assessments are promoted as a standard tool to identify risks related to solid and hazardous waste and to integrate mitigation measures at project design stage.

To strengthen monitoring and consistency, the Country Office Environment Checklist has been integrated into the annual reporting cycle. The checklist was updated in 2024 to include a clearer classification of hazardous waste, supporting more systematic identification across operations. The checklist covers key environmental aspects of Country Office operations, including energy use, waste management (including hazardous and non-hazardous waste), water use, procurement practices, and compliance with environmental standards, and is used to support more consistent monitoring and follow-up of environmental risks and mitigation measures.

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

The continued application of Sphere standards in CRWASH projects has strengthened the safe siting of sanitation infrastructure, fecal sludge management, and health facility waste handling, contributing to reduced contamination risks and improved alignment with international WASH standards. However, gaps remain in the quality and durability of certain supplies (for example: batteries and torches), which contribute to avoidable waste and will require further attention.

The integration and revision of the environmental checklist has led to increased awareness and more consistent identification of hazardous waste across Country Offices. At the same time, responses indicate uneven progress in waste management practices, reflecting differences in local infrastructure, access to treatment providers, and technical capacity. 15 out of 16 NCA-Led offices have responded to the annual environmental survey at the time of this report.

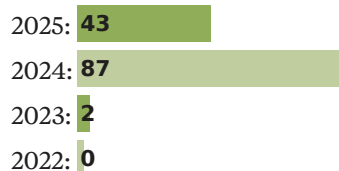
For hazardous waste, while some countries have established treatment solutions, others continue to rely on temporary storage due to limited available options, indicating a persistent structural constraint. For non-hazardous waste, several offices report functioning recycling and composting systems, while others are still in early stages of implementation or assessing the sustainability of identified solutions. Plastic reduction efforts are most advanced in offices where single-use plastics are restricted in operations where possible, for example the main office in Angola has installed filter systems for people to refill their water bottles instead of bottled water in the office.

In the coming reporting year, these measures are expected to result in more systematic identification and mitigation of waste-related risks through increased awareness and the use of the Joint Monitoring Tool that includes some questions on waste management at the project level. Priorities include strengthening staff

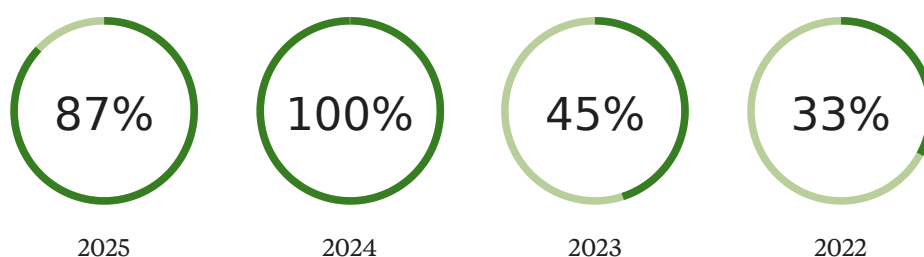
capacity on safe waste management, improving coordination with local authorities and service providers, and increasing the proportion of projects that meet minimum environmental standards. Progress will be monitored through the rollout of NCA's joint project assessment tool and bilateral reviews of the country offices that have submitted answers.

Indicator

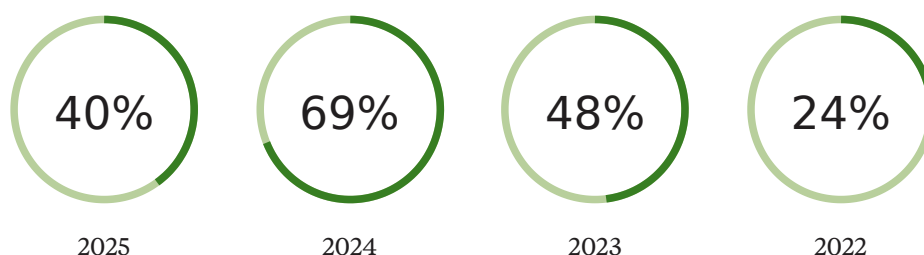
Number of NCA staff members trained in NEAT+



NCA offices that divert non-organic waste to municipal or other recycling system

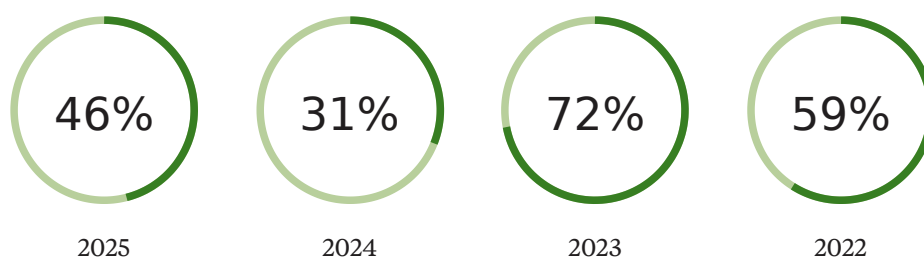


NCA offices that divert organic waste for some type of composting

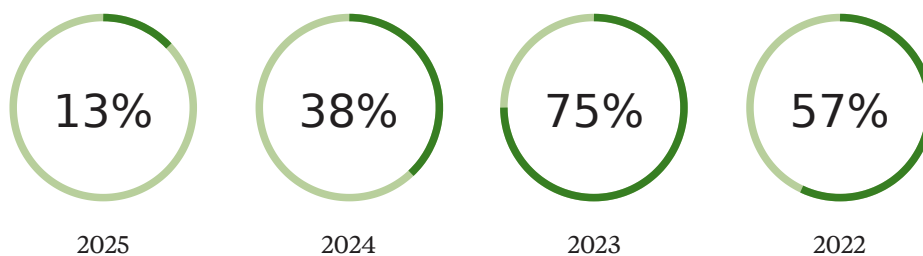


The proportion of offices diverting non-organic waste and organic waste dropped from 2024. This suggests that while recycling practices are relatively well established, more accurate reporting, stricter criteria and a broader sample in 2025 may have affected the latest results

NCA offices that store E-waste and batteries for planned safe disposal or recycling



NCA offices that dispose of hazardous materials safely and according to local regulations



The most significant decline is observed in the share of offices reporting safe disposal of hazardous materials in line with local regulations, dropping from 38% in 2024 to 13% in 2025 (from 75% in 2023). This likely reflects improved understanding and identification of hazardous waste following the 2024 update of the checklist, rather than a sudden deterioration in practices. It also highlights a critical gap in access to adequate hazardous waste treatment solutions across multiple contexts.



Response teams disinfect affected households and surrounding areas to rapidly contain the spread of Cholera, Sudan.
Photo: Osman Saifaldin Awad Rajab/Norwegian Church Aid, Sudan

	Greenhouse gas emissions
Goal :	Mitigation of greenhouse gas emissions
Status :	
Goals in reporting year :	Reduce direct emissions from power generation and indirect emissions from international air travel. Identify reduction strategies for other major emission categories.

Describe already implemented or planned measures :

Energy is an important emission category, representing approximately 4% of NCA's emissions in 2025. Although not the largest share, it is a category where NCA can have a more direct influence on reduction. Country Offices have increased efforts towards improving energy efficiency and transitioning to renewable energy sources.

In 2025, a facility management checklist was introduced as part of the Country Office Manual to support more systematic follow-up of energy efficiency measures, as well as planning for maintenance and potential solar installations.

Solar energy solutions continue to be explored and implemented where feasible. These investments contribute to reduced reliance on diesel generators and can provide additional benefits such as improved power stability and reduced operational costs over time.

In 2025, two Country Offices installed alternatives to diesel generators:

Sudan (Khartoum office): 8 PV panels with off-grid inverter

Malawi: Carport solution with PV panels producing approximately 7,300 kWh annually

In 2026, additional Country Offices, including Somalia and South Sudan, are preparing for solar installations.

NCA has also worked to reduce emissions from international air travel. A target to reduce emissions from international air travel by 25% compared to 2019 levels by the end of 2025 was reached. Contributing factors include increased awareness, behavioural changes related to travel and global meetings, as well as external factors such as reduced travel activity linked to funding constraints and delayed implementation.

Emissions from international air travel decreased from 795 tCO₂e in 2024 to 721 tCO₂e in 2025.

Since the introduction of carbon accounting in 2023, certain categories of purchased goods such as, sand, cement and bricks, have been identified as particularly emission-intensive. Due to the nature of programme implementation and operational requirements, limited measures have so far been implemented to reduce emissions in these categories. However, the analysis undertaken provides a basis for identifying more feasible reduction strategies in future planning cycles.

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

The measures implemented have contributed to an initial reduction in emissions from energy use and international air travel, as well as improved understanding of NCA's overall emissions profile. The rollout of solar solutions and increased focus on energy efficiency are expected to contribute to further reductions in fuel consumption, lower operational costs, and improved energy reliability, particularly in field locations.

Looking ahead, NCA aims to:

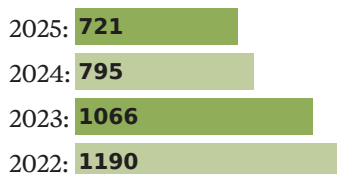
- Further expand the use of renewable energy solutions where feasible
- Strengthen engagement with country offices, partners to promote more environmentally sustainable practices
- Improve collaboration with logistics actors and advocate for donor support for low-emission alternatives
- Develop updated and more targeted emission reduction strategies based on improved data and analysis

NCA recognises that reducing emissions from procurement remains a complex challenge. The organisation will continue to use insights from carbon accounting and procurement analyses to inform more realistic and context-appropriate reduction measures in the next action plan period under the Climate and Environment Charter.

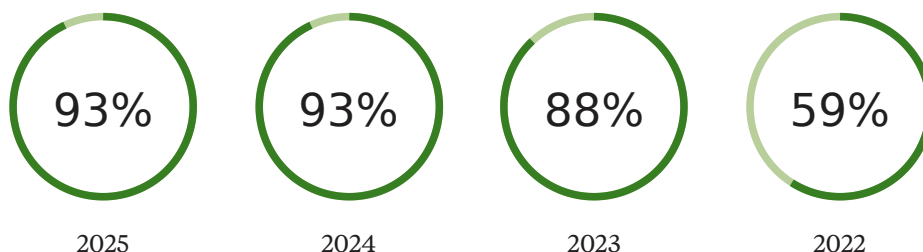
In addition, there exist valid and important concerns regarding human rights and environmental harm risks that the solar equipment supply chain encompasses. Operating in humanitarian contexts often requires balancing these considerations with constraints related to cost, availability, and urgent programme needs. In many cases, materials and equipment must be sourced within limited timeframes and budgets to ensure timely delivery of assistance. Recognising these risks, NCA tries to balance its approach on solar equipment by purchasing high quality equipment within available budget and using verified suppliers where possible.

Indicator

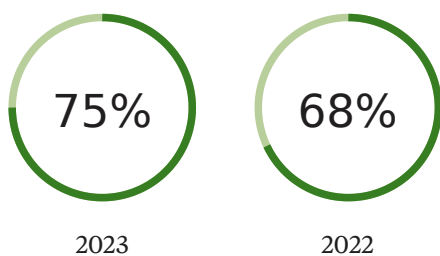
GHG emissions from air travel in tCO2e



NCA offices that monitor fuel consumption from vehicles and generators



NCA offices that have routines for energy management



Solar installation powering the Country Director's residence in Bamako, Mali. Photo: Norwegian Church Aid

3.B Other actions related to management of negative impact

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

NCA is committed to reducing its impact on nature and the environment in line with its Climate and Environment Policy. The organisation applies a 'Do No Harm' approach and is working to strengthen how environmental risks are identified and addressed across operations and programmes. This includes developing a more systematic approach to avoid, minimise, and, where relevant, restore environmental damage.

While this work is not yet fully systematic across all areas, progress is being made to better embed environmental considerations in NCA's operations and programmes, including through increased awareness, capacity building, and engagement with communities and stakeholders to support more sustainable and context-appropriate approaches.



Farmers around Mekelle, Tigray, are rebuilding their livelihoods with support from Norwegian Church Aid and EECMY-DASSC, receiving seeds, tools and water solutions to restore food production after years of conflict and drought. Photo: EECMY-DASSC

3.B.2 Reduction of greenhouse gas emissions

NCA is committed to reducing its greenhouse gas emissions in line with its Climate and Environment Policy and the Climate and Environment Charter for Humanitarian Organisations. NCA has worked to systematically track its emissions using the Humanitarian Carbon Calculator in order to better understand its emissions across key categories such as procurement, transport, and energy, and to inform the development of realistic targets.

Priority has been given to concrete mitigation measures such as reducing emissions from air travel, improving energy efficiency, transitioning to renewable energy solutions such as solar power, and strengthening emissions tracking systems. These efforts are embedded across NCA's operations and programmes in line with the 'Do No Harm' principle.

In 2026, NCA conducted its third complete analysis of greenhouse gas emissions for the reporting year 2025. NCA's total carbon footprint amounts to 28 135 tons of CO₂ equivalents. Where a significant 9 110 tCO₂ are associated with Cash and Voucher assistance. While progress has been made, NCA continues to improve data completeness and quality to strengthen its emissions reporting and reduction plans.

To improve accuracy but most importantly be able to identify reduction levers, we have chosen to use a sample of the actual quantities for goods and materials or distances for transportation. For 2025, sample data was provided by both Malawi and Syria by analyzing the procurement trackers for both of these country programs. Both country programs are operating slightly different interventions with Syria conducting humanitarian response, kit distribution and large scale infrastructure rehabilitation while Malawi implements projects to support food security and climate smart WASH projects. The financial data tends to underestimate emissions for this type of projects, particularly from the procurement of humanitarian products.

Travel represents about 6% of emissions. This category includes business travel (flights, taxi, car rentals, bus, train, etc.) but also employee commuting. The main source of emission in this category is air travel. Other transportation modes and commuting represent a much smaller portion of emissions and have not been measured globally nor with great accuracy.

NCA has pledged to reduce emissions from International Air travel by 25% compared to 2019 by the end of 2025. This goal was successfully reached when compared to baseline. Awareness raising and changing habits around travel and global meetings were significant. However, delay in implementation in 2025 resulting in fewer travels together with rising costs and less funding has also been major contributing factors.

Capital goods (vehicles, computers, furniture and other office equipment) account for 10% of emissions. Mitigation measures for this category include good maintenance, repair and refurbishing, only buying what is necessary and using green procurement criteria.

Cash-based interventions, although the largest, is a category of emissions difficult to assess with accuracy. Current measures of quantifying emissions are based largely on Minimum Expenditure Baskets (MEBs) which studies find overestimate emissions, as consumption patterns on the ground differ between contexts and types of emergencies.

Partners do not currently report GHG emissions to NCA. Going forward, we will continue to make estimations based on financial transfers. Although not setting quantitative requirements, NCA strives to raise awareness among its partners to reflect on their own climate and environmental strategies and mobilize them to take climate action themselves. Their emissions currently are estimated to be about 30% of NCA's total emissions - although that number is likely underestimated as it only reflects the financial transfer and general 'activities'.

3.B.3 Improvements in own purchasing practices

The Digital Procurement Process System in PIMS, rolled out in 2025, is designed as NCA's end-to-end platform for managing procurement requests, approvals, tendering, supplier evaluations, and contract execution within a digital and traceable workflow. By the end of 2025, it is in use in 11 country offices.

The system aims to standardise procurement steps, support compliance with NCA and donor requirements, and ensure that documentation is stored in a structured and audit-ready manner. It also contributes to improved coordination between Logistics, Finance, and Programme teams, and provides increased visibility over procurement processes.

While implementation is still ongoing, the system represents an important step towards strengthening transparency, efficiency, and accountability in procurement practices. It also supports more systematic due diligence by improving traceability, documentation, and oversight of suppliers and procurement decisions.



Caroline Mwewa, a social worker with NCA's partner ADRA in Zambia, provides guidance on drip irrigation and supports farmers in making better investments from their vegetable income. Photo: Håvard Bjelland/Norwegian Church Aid

3.B.4 Choice of products and certifications

NCA's Head Office purchasing includes office supplies, merchandise for organizational use and items for the web-shop.

For Head Office supplies, we ensure that where possible, office supplies are eco labelled to reduce environmental impact and support responsible production standards in commonly re-purchased items.

Regarding branded merchandise for organisational use, including T shirts, caps and vests, these items, we work with Strømmes24 for t-shirts and caps and Artisti for vests. Both these suppliers carry ISO4001 and ISO9001 certifications and are members of Ethical Trade. Together with competitive pricing and the certifications the choice of supplier was also made based on understanding their relationship to production factories.

NCA purchases items for its web-shop. These products support our fundraising efforts by generating unrestricted income that can be mobilised in emergencies. The product range includes NCA-branded merchandise such as mugs, tote bags and lunchboxes, as well as jewelry and small textile goods.

Head Office Purchasing Practices

NCA's Head Office handles purchasing for office supplies, organisational merchandise, and web-shop products. Whenever possible, we choose eco-labeled office supplies for Head Office. This practice helps reduce our environmental footprint and promotes responsible production standards, especially for frequently bought items.

For branded merchandise, like T-shirts, caps, and vests used by the organization, NCA partners with Strømmes24 for T-shirts and caps, and Artisti for vests. Both suppliers are ISO4001 and ISO9001 certified and involved in Ethical Trade. Their selection was based not only on competitive pricing and certifications, but also on their relationship with production factories.

Web-Shop Product Selection

NCA selects products for its web-shop to support fundraising, generating unrestricted funds that can be quickly deployed during emergencies. The range features NCA-branded items such as mugs, tote bags, and lunchboxes, plus jewelry and small textile pieces.

Two major suppliers for web-shop goods each possess relevant certifications or are part of established ethical trade programs. For example, NCA sources lunchboxes, gym bags, and water bottles from Idee House of Brands, a member of Ethical Trade. Furthermore, cloth napkins, towels, and silk scarves are purchased from Sabahar, a Fair Trade factory in Ethiopia, for the web-shop. In addition, a significant number of items is purchased from Westpack Emballasje which includes packaging and custom-made jewelry boxes. Westpack hold FSC and SA 8000 certifications.

While partnering with companies that hold relevant certifications, it is important to recognize that through the web-shop NCA has a secondary aim. Supporting small-scale producers, businesses and livelihood organisations in the countries we work in. For this reason, we also procure smaller batches of artisan products from local producers. These producers may not have access to formal certification schemes but through purchasing their products we can contribute meaningfully to income generation in contexts affected by war or crisis. Examples include the purchase of Orthodox crosses from local markets in Ethiopia, hand-painted Easter eggs from artisans in Ukraine and ongoing discussions about sourcing soap from small producers in Gaza.

By balancing certified purchases that form the majority of our web-shop with intentional support for small-scale and vulnerable producers we aim to strengthen livelihoods while maintaining responsible purchasing practices where feasible.

3.B.5 Actively support free trade union organisation and collective bargaining, or where the law does not allow it, actively support other forms of democratically elected worker representation

NCA integrates labour rights into its procurement systems and supplier requirements. Through its Code of Conduct for contractors, based on international standards such as the UN Global Compact and ethical trade principles, NCA requires suppliers to respect fundamental labour rights, including freedom of association. Procurement processes further require adherence to minimum standards related to fair working conditions, including non-discrimination, safe working conditions and respect for freedom of association. While these measures contribute to safeguarding labour rights in the supply chain, NCA does not systematically engage in direct support to trade unionisation or collective bargaining.

The majority of the countries in which we operate score very low on the Freedom of Association Index. Except for Malawi, Zambia, and Kenya, most of our programme countries face structural barriers that limit independent trade union activity in practice. In contexts where formal trade unions cannot function freely, we work to uphold the intention of their rights by supporting civic space and democratic principles through our Fighting Inequality programming.

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

Internally, NCA contributes to capacity building and competence development through systematic capacity strengthening on responsible procurement, ethical standards, and due diligence. This includes regular training of Head Office staff and targeted training of country office staff following Country Office visits by global logistics advisors.

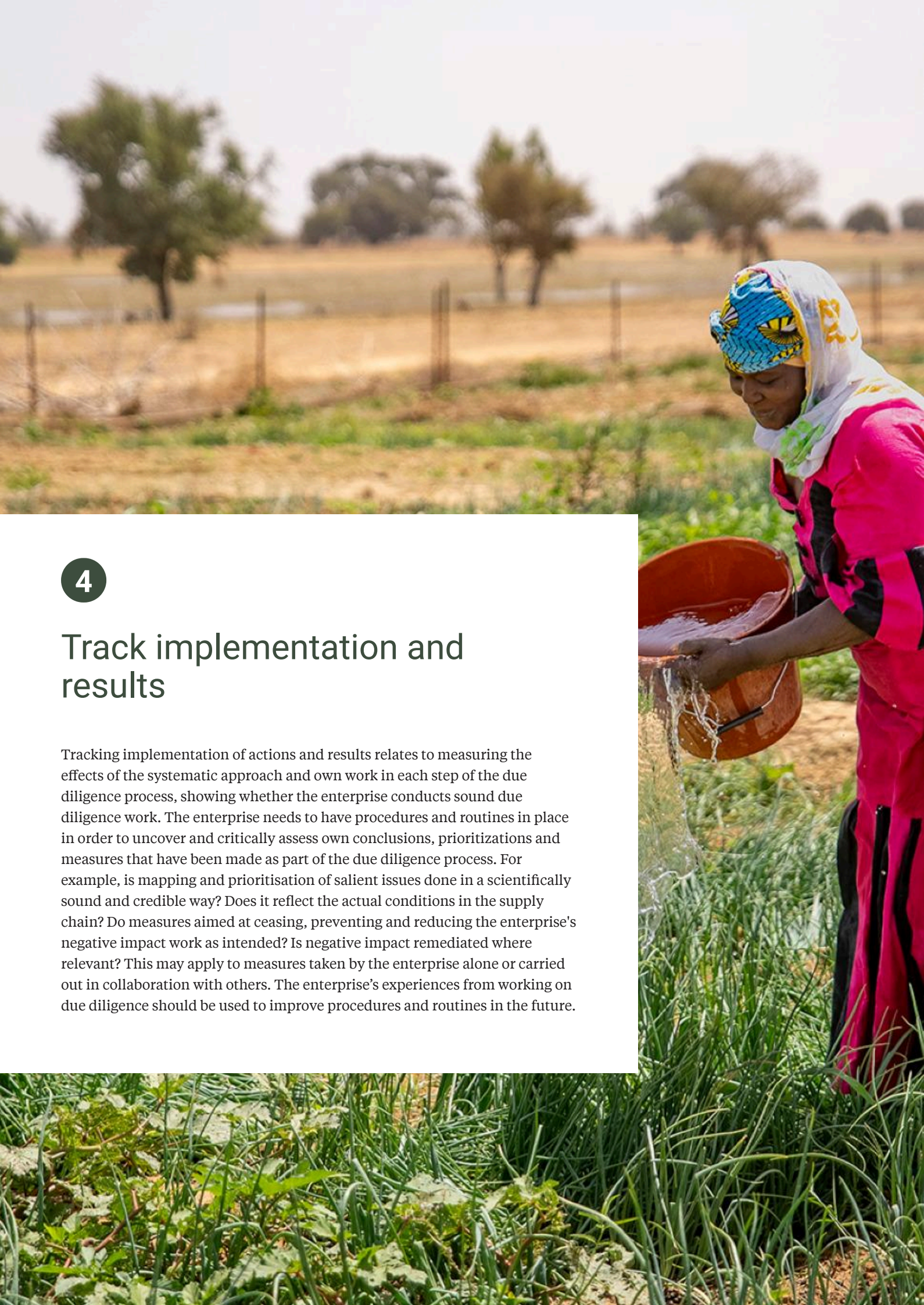
For small-scale artisan products sold on the web-shop, NCA currently does not have the capacity to engage in systematic supplier development or training. These producers operate in fragile contexts where formal systems are often weak, and our engagement to date has focused primarily on creating income opportunities through small, targeted purchases. Exploring options for future capacity building for this supplier group may therefore be considered in the coming years.

While NCA sets clear expectations for suppliers through its Code of Conduct for Suppliers, systematic capacity building and training of suppliers and workers in the supply chain is currently limited. This is challenged by the number of suppliers, the different country contexts and the lack of capacity for supplier follow up at country office level. NCA recognises this gap and is exploring opportunities to strengthen supplier engagement over time.

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

NCA communicates with affected stakeholders through a combination of public reporting, direct follow-up, and accessible reporting channels. NCA has a strict zero-tolerance policy toward corruption and other financial irregularities. All identified cases of corruption or misuse of funds are publicly disclosed on our website <https://www.kirkensnodhjelp.no/en/node/1422>

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

A woman wearing a vibrant pink dress and a colorful, patterned headscarf is shown in profile, pouring water from a large red plastic bucket into a field of tall green crops. The background is a dry, open landscape with scattered trees under a clear sky. The scene is captured in a cinematic style with soft lighting.

4

Track implementation and results

Tracking implementation of actions and results relates to measuring the effects of the systematic approach and own work in each step of the due diligence process, showing whether the enterprise conducts sound due diligence work. The enterprise needs to have procedures and routines in place in order to uncover and critically assess own conclusions, prioritizations and measures that have been made as part of the due diligence process. For example, is mapping and prioritisation of salient issues done in a scientifically sound and credible way? Does it reflect the actual conditions in the supply chain? Do measures aimed at ceasing, preventing and reducing the enterprise's negative impact work as intended? Is negative impact remediated where relevant? This may apply to measures taken by the enterprise alone or carried out in collaboration with others. The enterprise's experiences from working on due diligence should be used to improve procedures and routines in the future.

4.A. Track and assess

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

NCA ensures that designated individuals closely follow up on activity plans related to the Core Humanitarian Standards (CHS) and the Climate and Environment Charter. After each CHS audit, the CHS status is reported to the Senior Management Team. Additionally, the status of the Climate and Environment Charter commitments is reported annually by the Sustainable NCA working group, which is a cross-departmental group of experts in environmental sustainability.

In 2025, NCA has also taken steps to strengthen its overall approach to monitoring and tracking risks and mitigation measures. This includes efforts to more systematically link due diligence processes with broader risk management practices, and to improve how risks and mitigation actions are followed up over time.

As part of this development, work has started to further clarify roles and responsibilities for risk ownership and follow-up across Country Offices and the Head Office, and to strengthen consistency in how risks are monitored, reported, and discussed. This work will continue in 2026.

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

NCA assesses the effect of risk mitigation measures through audits, project monitoring, complaints handling, procurement controls, environmental reporting, partner follow-up, and internal and external reviews. Trends and recurring findings from complaints, safeguarding cases, financial irregularities, and programme monitoring are used to identify weaknesses and improve systems and procedures.

In 2025, NCA has taken steps to strengthen the tracking of mitigation measures, including updates to complaints workflows, the introduction of digital procurement systems, and revisions to project monitoring tools. Lessons learned from audits, investigations, and the Learning and Improvement Project (LIP) have also informed improvements to oversight, controls, and follow-up.

While methods for systematically measuring long-term effectiveness are still being developed, these efforts contribute to improved oversight, more consistent follow-up, and earlier identification of risks across operations.

5

Communicate how negative impacts are addressed

A prerequisite for good external communication on due diligence for responsible business conduct is that it builds on concrete activities and results. Enterprises should make relevant documents concerning due diligence publicly accessible, i.e. policies, codes of conduct, guidelines, processes and activities related to identifying and handling the enterprise's actual and potential negative impacts on people, animals, society and environment. Communication should include information about how the risks have been identified and handled, as well as the effect of the measures/activities. The Transparency Act (Åpenhetsloven) §5 requires companies to publicly account for their human rights due diligence on an annual basis.

5.A External communication

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

To reinforce transparency and accountability, we publish an annual anti-corruption report detailing our efforts and preventive measures. See more here: <https://www.kirkensnodhjelp.no/en/anti-corruption>

In addition, NCA has established a complaints mechanism across the organisation for reporting misconduct, inappropriate behaviour, financial irregularities, and other concerns. The mechanism is communicated to employees, partners, suppliers, and local communities, so that concerns can be raised through accessible and confidential channels. Where relevant, NCA also informs donors and other affected stakeholders directly about suspected or confirmed financial irregularities linked to our projects, in line with applicable obligations and routines. In 2025–2026, NCA revised and strengthened this mechanism, including clearer workflows and responsibilities, but its core purpose remains the same: to ensure that concerns can be raised, followed up, and addressed in a structured and accountable manner.

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

Norwegian Church Aid publicly communicates its identification and management of negative impacts through multiple channels. Our Annual Transparency Report submitted to Ethical Trade Norway is available on both our website (<https://www.kirkensnodhjelp.no/en/accountability>) and through Ethical Trade Norway's platform, providing comprehensive details on our ethical and sustainable practices.

Additionally, our website's dedicated anti-corruption section (Anti-corruption) is regularly updated, showcasing our ongoing efforts and initiatives against corruption and misconduct. In 2025 the Norwegian and English versions of the 'Anti-Corruption' web-page received 155 unique viewers, the respective versions of the Accountability web-page received 385 unique viewers.

We also publish a carbon account in this Report, highlighting our environmental impact and strategies implemented to minimize harm and include environment and sustainability in our Annual Report to the board of directors. Both are publicly available on our website.

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

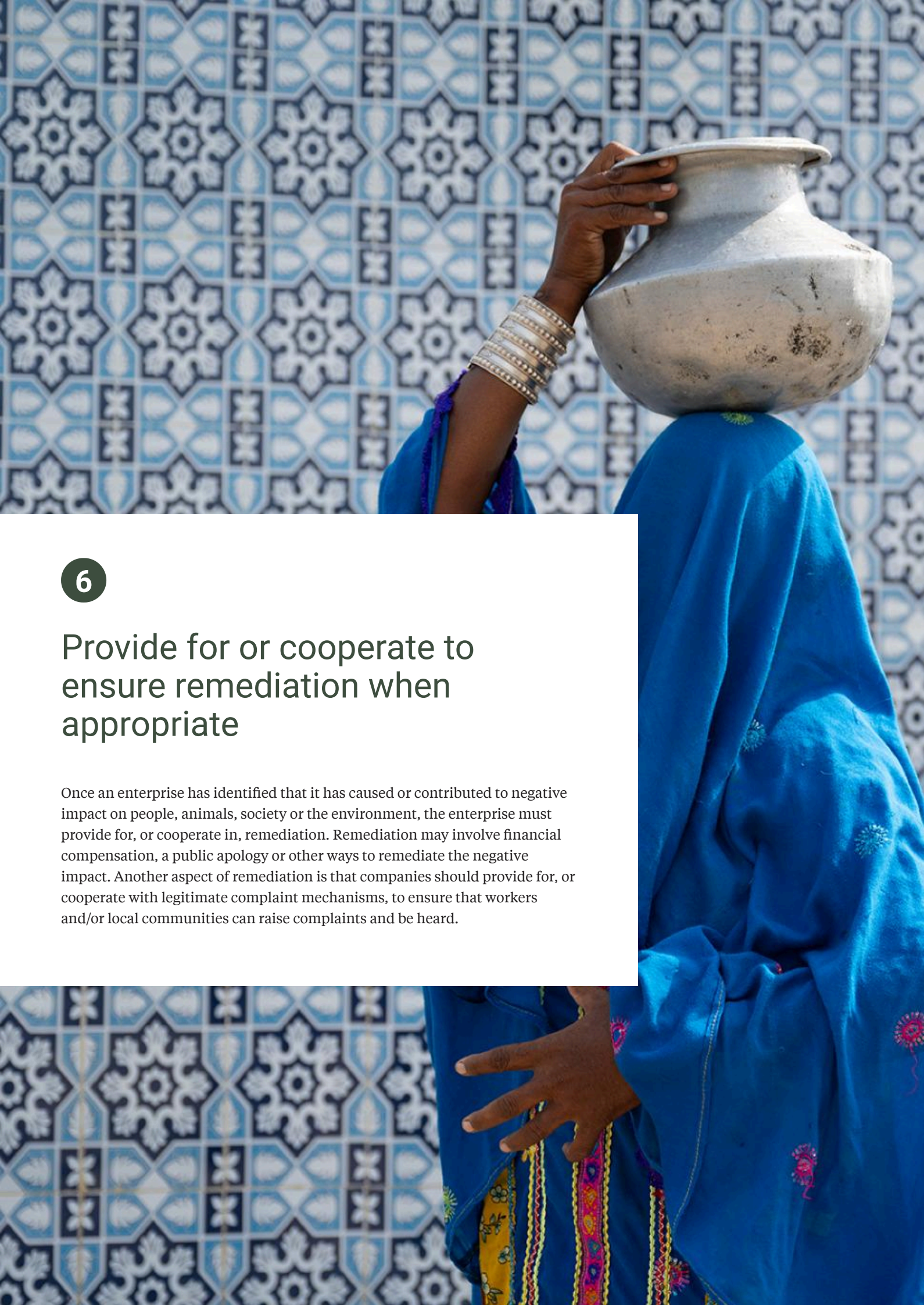
NCA receives numerous inquiries from private persons, organizations, press and private donors. We strive to answer them within 24 hours. Longer financial or programmatic inquiries may take up to three weeks. Norwegian Church Aid has clear and effective routines for managing and responding to external inquiries concerning transparency requirements. Inquiries can be directed via email to nca-oslo@nca.no, presse@nca.no, giver@kirkensnodhjelp.no, or through a dedicated 24-hour press number specifically for media requests. Additionally, our service center actively handles external queries from stakeholders.

Commonly asked questions from private donors are requests for explanations of where their money goes to. Questions from journalists are typically related to our cases of corruption or mismanagement which they can find on our website and reported to NORAD.

Our communications department takes primary responsibility for processing and responding to external inquiries, collaborating closely with relevant internal departments and Country Offices to ensure accurate and comprehensive responses. NCA monitors all interactions on our social media platforms, responding promptly and appropriately to queries and comments to maintain openness and strengthen stakeholder trust. Our country offices are required to follow our global communications policies and adhere to transparency.



Construction of accessible sanitation facilities for persons with disabilities in Gaza. Photo: Norwegian Church Aid, Palestine

A woman wearing a vibrant blue dress with colorful embroidery is carrying a large, light-colored clay pot balanced on her head. She is standing in front of a wall with a repeating geometric pattern in shades of blue and white. Her right hand is visible, holding the rim of the pot, and she wears several silver bangles on her left wrist.

6

Provide for or cooperate to ensure remediation when appropriate

Once an enterprise has identified that it has caused or contributed to negative impact on people, animals, society or the environment, the enterprise must provide for, or cooperate in, remediation. Remediation may involve financial compensation, a public apology or other ways to remediate the negative impact. Another aspect of remediation is that companies should provide for, or cooperate with legitimate complaint mechanisms, to ensure that workers and/or local communities can raise complaints and be heard.

6.A Remediation

6.A.1 Describe the enterprise's policy for remediation of negative impact

NCA's Complaints and Response policy, developed in-line with Norwegian law, donor requirements and international best practices, provides the framework for identifying, assessing, responding to, and following up concerns about negative impacts linked to NCA's work and partnerships. This includes impacts on people, society, and the environment, such as misconduct, safeguarding concerns, misuse of funds, human rights abuses, and other harmful conduct. The mechanism is intended to ensure that concerns can be raised safely and addressed in a fair, structured, and rights-compatible manner. This policy is set to be revised in 2026.

Where concerns are substantiated, NCA seeks to ensure appropriate follow-up measures. Depending on the nature of the case, this may include corrective action, disciplinary measures, safeguarding action, referral, restitution or other remedial steps, as well as measures to prevent similar harm from recurring. Country offices are required to establish local complaints mechanisms adapted to their context, while sensitive complaints are escalated to Head Office to ensure consistent handling and appropriate follow-up.

See more on: <https://www.kirkensnodhjelp.no/en/complaints-handling-mechanism>

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

During the reporting year, NCA continued to handle allegations of misconduct through its Complaints and Response Mechanism. Where allegations were substantiated, follow-up measures adapted to the nature of the case were taken. Depending on the circumstances, these included disciplinary action, preventive measures, or other relevant steps in line with NCA's internal procedures and, where applicable, donor requirements.

In cases involving financial irregularities, the donors financing the affected activities were informed in line with NCA's routines and zero-tolerance approach to corruption. As part of NCA's commitment to transparency, information on closed cases concerning financial irregularities is published on NCA's website, together with key lessons learned from the case.

6.B. Ensure access to grievance mechanisms

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

All NCA Country Offices are required to establish a local complaints mechanism within 12 months of office establishment. The mechanism should be structured based on NCA's guidelines and developed in consultation with partners, key related stakeholders and rights holders to ensure that it is culturally and socially appropriate.

NCA's Country Office Manual sets the standard for establishing and maintaining complaints handling procedures in NCA's Country Offices. NCA staff can also refer to it when supporting or facilitating partners' complaints-handling capabilities.

NCA also accepts anonymous complaints. However, anonymous complaints may be more difficult to assess and investigate, particularly where it is not possible to seek clarification or follow up with the complainant without compromising confidentiality. For this reason, complainants are encouraged, where possible, to provide contact details or to submit the complaint through a trusted NCA staff member who can help facilitate communication while protecting the complainant's identity. As part of the further development of NCA's Complaints and Response Mechanism, the introduction of a new case-management platform in the first half of 2026 is expected to strengthen secure reporting options and improve the handling of confidential and anonymous complaints.



Caseworker Sedra Sukkor together with Morwa Majano at a Safe Space Centre in Syria, where group sessions and support are provided. Photo: Håvard Bjelland/Norwegian Church Aid

Contact details:

Kirkens Nødhjelp / Norwegian Church Aid
Eva Chalkiadaki, Senior Climate and Environment Advisor
eva.chalkiadaki@nca.no