Transparency and Accountability

Good practice from due diligence statements by Ethical Trade Norway members

For the 2025 reporting year

About this publication

For 26 years, Ethical Trade Norway's members have worked with due diligence for responsible business conduct. Many have made considerable progress in this work.

Members of Ethical Trade Norway report annually on their due diligence work as part of their membership commitments. This publication highlights examples of good practice from members' own statements, where they account for their work and demonstrate transparency about the responsibility they take through their due diligence.

This publication is intended to serve as a source of inspiration for enterprises with varying levels of experience, including those already well advanced and those at an earlier stage, in their efforts to cease, prevent, mitigate or remedy adverse impacts on people, society, animals and the environment.

The examples in this publication have been selected by the Ethical Trade Norway secretariat. They are excerpts from longer statements and therefore show only parts of the text. As the excerpts have been taken out of their original context, there may be a difference between what the report writer wished to highlight in the enterprise's statement, and what the secretariat has chosen to feature in this publication.

Each example has been selected because it demonstrates good practice in a specific area. This does not necessarily mean that the enterprise's statement as a whole is of the same standard. Nor does good practice in due diligence mean that an enterprise has no adverse impacts. Systematic due diligence is about being open about challenges and about how the enterprise works to address them as effectively as possible, in dialogue with affected stakeholders.


Emilie Mysen Moe


Sara Seth Johnsen

To make the publication practical and easy to navigate, we use the following text boxes to distinguish between its different elements:

- GOOD PRACTICE: excerpts from the due diligence statements of Ethical Trade Norway's members
- THIS IS GOOD PRACTICE BECAUSE: our explanation of why this constitutes good practice
- TIP: *highlighted tips for the work from Ethical Trade Norway's advisers*
- ETHICAL TRADE NORWAY'S RESOURCES: *available resources related to the topic in question, found on Ethical Trade Norway's member pages*

NOTE: This publication is translated into English from Norwegian by Ethical Trade Norway. The original text, including the guidance and most examples, is in Norwegian. In case of any discrepancies, the Norwegian version shall prevail. The Norwegian publication, "Åpenhet om ansvar", can be accessed here.

We hope you find this publication useful, and wish you every success with your due diligence work!

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Foreword

SUSTAINABILITY ON ITS DEATHBED?

For 26 years, Ethical Trade Norway has worked for responsible trade that contributes to positive development for people, society, animals and the environment. Global trade has been central to lifting millions of people out of poverty and created more jobs, increased access to healthcare, education, electricity and digital services.

At the same time, the pandemic, wars and conflicts, a weakened liberal world order and growing protectionism have slowed down this development in recent years. The world now faces record-high greenhouse gas emissions, more extreme weather and increasing environmental degradation. The OECD and the UN refer to climate change, nature loss and pollution as a "triple planetary crisis". And who still champions the Paris Agreement, the Sustainable Development Goals and Agenda 2030? It may be tempting to conclude that sustainability is on its deathbed. But sustainability is not dying. However, it is entering a new phase: from ambition to implementation; documentation and verification.

Despite the simplification processes of EU sustainability regulations and the United States' withdrawal from the Paris Agreement, the market continues to set requirements. The EU remains a regulatory superpower. Through the so-called "Brussels effect", EU rules often become global standards, not because the EU forces other global actors to follow them, but because the market makes it profitable to do so. This favours enterprises that work systematically with risk-based due diligence in their supply chains and have documented data on impacts, particularly on climate, nature and human rights.

This is reflected in our members' reports: traceability, data and verifiable practice determine who has credibility. Trust, however, must be continuously earned. Consumers' expectations of responsible business are high, while trust levels have fallen. According to the Sustainability Brand Index 2025, sustainability must in 2026 be proven throughout the entire value chain, not merely explained in reports. The Edelman Trust Barometer shows that people expect business to take responsibility for remediation, but believe to a lesser extent that this actually happens.

Ethical Trade Norway's members must respond to comprehensive questions and indicators on the progress of their sustainability work and provide objective documentation that is reviewed by our member advisers. Ethical Trade Norway cannot guarantee that greenwashing will not occur. Our work is grounded in two leading international frameworks for responsible business conduct: the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the UN Guiding Principles on Business and Human Rights. These frameworks can in themselves contribute to reducing greenwashing, because they promote transparency about challenges rather than embellishing them.

The tendency towards "greenhushing" in recent years is unfortunate for sustainability work. Ethical Trade Norway observes that members with sound improvement measures in place sometimes hesitate to share them due to concerns that their practices are not yet fully mature. I therefore sincerely thank all the members who nonetheless put themselves forward in the annual member reporting. Excerpts and examples from our members' reporting form the basis of this Good Practice Report.

This year, we have particularly highlighted examples from Step 3, improvement measures; Step 4 on measuring progress through sound impact indicators, and Step 6, showing transparency about cases of remediation. I hope the report will inspire more enterprises to work systematically with sustainability, and at the same time demonstrate that due diligence can be carried out by both small and large enterprises. It need not be too burdensome to safeguard human rights, society, animals and the environment.

I hope you find this report inspiring and useful!

Yours sincerely,

Heidi Furustøl
Executive Director

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Introduction

ETHICAL TRADE NORWAY

Ethical Trade Norway is a membership organisation, a multi-stakeholder initiative and a resource centre for responsible business conduct. The organisation was established in year 2000 by actors from the business sector, the trade union movement, employers' organisations and civil society. In 2025, we marked 25 years of continuous work for responsible business conduct.

Today, Ethical Trade Norway has around 200 members from the private, non-profit and public sectors. Our purpose is to promote responsible business conduct in supply chains so that trade contributes to safeguarding human and labour rights, society, animals and the environment. Our members work in a committed and systematic manner with risk-based due diligence, and report annually on their work. Ethical Trade Norway offers individual advice and follow-up, access to trainings, resources and tools, as well as participation in a national and international professional community with opportunities for capacity building and the exchange of experiences.

Ethical Trade Norway's guidance and reporting template are based on the two leading international frameworks that define the corporate responsibility of business: the UN Guiding Principles on Business and Human Rights (UNGP) and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, including the OECD Due Diligence Guidance for Responsible Business Conduct.

When an enterprise becomes a member of Ethical Trade Norway, it commits itself to Ethical Trade Norway's Declaration of Principles. This foundational document builds on national and international standards for human rights, decent work, the environment, anti-corruption and animal welfare. The Declaration of Principles introduces 13 principles that are based on UN and ILO conventions and set out minimum not maximum standards. Where national laws and regulations cover the same topics as these guidelines, the highest standard shall apply. Ethical Trade Norway's sister organisations, the Ethical Trading Initiative in the United Kingdom, Ethical Trade Denmark and Ethical Trade Sweden, have adopted similar principles. Our members commit to working to ensure these standards in their own operations and throughout the supply chain. Read more about what the principles entail on our website.

ETHICAL TRADE NORWAY'S 13 PRINCIPLES FOR RESPONSIBLE BUSINESS CONDUCT

RESPONSIBLE BUSINESS CONDUCT

Through responsible business conduct, business and global trade can make several positive contributions to economic, environmental and social development. This includes creating jobs and contributing to innovation and the solutions that society needs. Responsible business conduct means that the enterprise safeguards considerations for people, animals, society and the environment, and complies with the 13 principles defined in Ethical Trade Norway's Declaration of Principles. Given the complex nature of global supply chains, responsible business conduct will for most enterprises be an ideal that the enterprise must work towards every single day. This work requires a systematic and risk-based approach.

Due diligence is the method for responsible business conduct. It is a risk-based approach to respecting and safeguarding people, society, animals and the environment in the enterprise's own operations and throughout the entire supply chain. Ceasing, mitigating or preventing adverse impacts is a fundamental prerequisite for succeeding with ethical trade.

At Ethical Trade Norway, we often say that responsible business conduct is the goal, while due diligence is the means.

DUE DILIGENCE

All enterprises, regardless of size, should carry out due diligence assessments and comply with the UN Guiding Principles on Business and Human Rights (UNGP) and the OECD Guidelines for Responsible Business Conduct. The Norwegian Transparency Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions also requires Norwegian enterprises of a certain size to carry out due diligence assessments.

Due diligence are the method enterprises must follow in order to identify, prevent, mitigate and account for how they address actual and potential adverse impacts of their own operations, their supply chain and their business relationships' operations. Potential adverse impacts are often referred to as "risk". In this context, risk refers to the likelihood of people, society, animals and/or the environment being adversely affected by the enterprise's activities.

In the OECD Due Diligence Guidance for Responsible Business Conduct, due diligence are divided into six steps. This model also forms the core of the Transparency Act.

Tip!

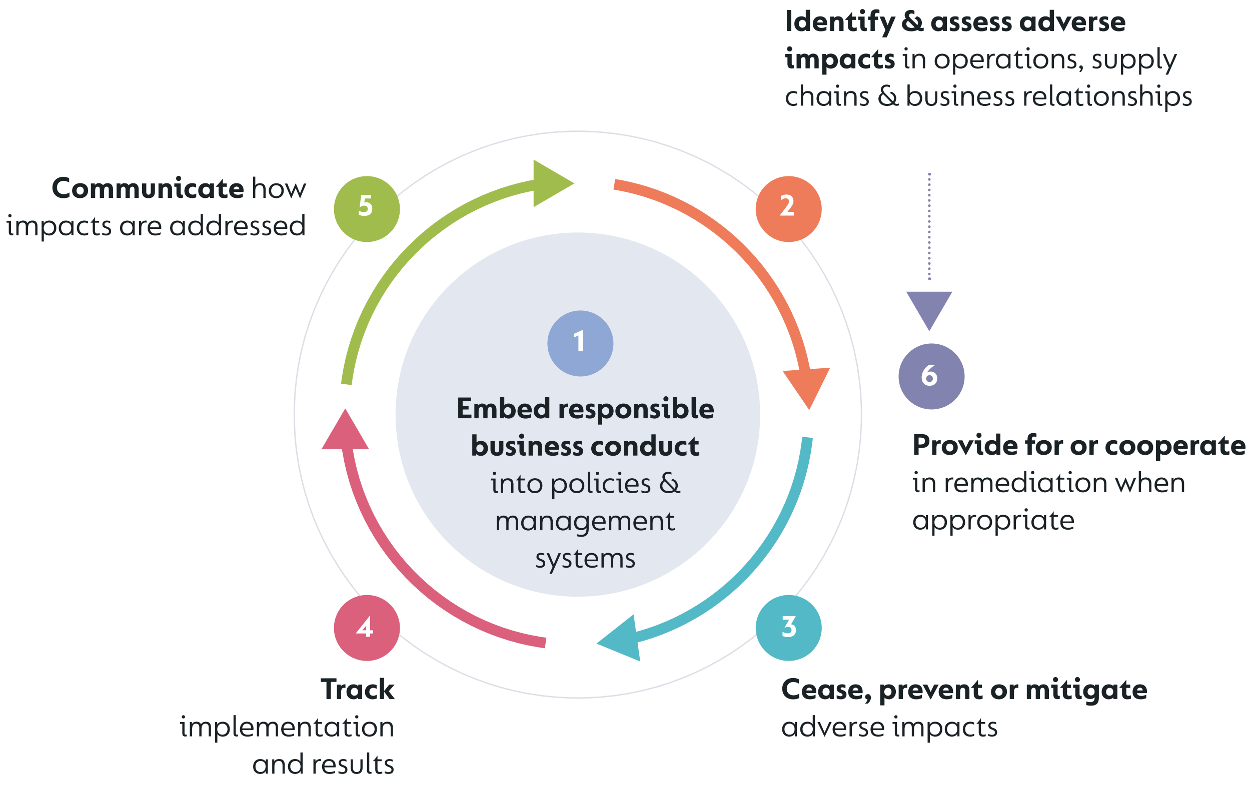
The OECD Due Diligence Guidance for Responsible Business Conduct emphasises the following characteristics for due diligence:

- *It is preventative.*
- *It is risk-based and entail the prioritisation of severe and likely adverse impacts on people, society and the environment.*
- *It is dynamic.*
- *It does not shift responsibilities.*
- *It concerns international standards for responsible business conduct.*
- *It is appropriate to an enterprise's circumstances, for example business model, product choices, size, position in the supply chain, etc.*
- *It is informed through engagement with stakeholders.*
- *It involves ongoing communication.*

Norway's National Contact Point for Responsible Business Conduct has translated the guidance into Norwegian and has also produced an introduction to the OECD Due Diligence Guidance for Responsible Business Conduct, in collaboration with a reference group of stakeholders:

- *The introduction to the due diligence guidance provides a brief overview of and guidance on the method and clarifies the responsibility enterprises have to act responsibly.*

The National Contact Point has also developed a simple tool for self-assessment of an enterprise's work with due diligence.



Source: OECD

1. **Embed responsibility in policies and governance systems** entails that the enterprise must adopt relevant governance documents for the work and that these must be well embedded. They should cover the entire enterprise, the supply chain and business relationships. Responsibility for carrying out the work must be assigned and resources allocated.

2. **Identify and assess adverse impacts/harm from the enterprise's own operations, supply chain and business relationships** entails that the enterprise must identify actual and potential adverse impact on people, society, animals and the environment. The risk mapping must be based on recognised sources and stakeholder dialogue, and risks must be prioritised according to significance. The risk mapping must be updated regularly.

3. **Cease, prevent or mitigate adverse impacts/harm** entails using findings from the mapping to implement measures to cease, prevent or mitigate adverse impact. Measures may be directly linked to improvements in the supply chain and often involve the development of relevant plans and preventive routines.

4. **Track implementation and results** entails evaluating whether the enterprise is living up to its commitments and whether the measures implemented are effective. It will be important to establish systems for recording and managing information, as well as appropriate indicators that can be used to measure improvement.

5. **Communicate how impacts have been addressed** entails communicating results and challenges from the due diligence externally to key stakeholders. It may be necessary to use different channels to reach different target groups.

6. **Provide for, or cooperate in, remediation and compensation where this is required** means that the enterprise recognises the responsibility of remediation when an adverse impact has occurred. As the enterprise is seldom solely responsible for harm, it will be important to use its influence and cooperate with others to achieve satisfactory remediation. Stakeholders and those who have suffered harm must be involved. The enterprise should have a routine for handling the situation should adverse impact be identified and consider which grievance mechanisms are available to those potentially affected.

FOUR YEARS WITH THE NORWEGIAN TRANSPARENCY ACT

The Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions (the Transparency Act) was adopted in 2021 and entered into force on 1 July 2022. Under section 1 of the Act, its purpose is to promote enterprises' respect for fundamental human rights and decent working conditions in connection with the production of goods and services, and to ensure public access to information about how enterprises address adverse impacts on fundamental human rights and decent working conditions.

What is to be understood by "human rights" and "decent working conditions" follows from section 3 of the Act. Decent working conditions means work that safeguards fundamental human rights, health, safety and the environment in the workplace, and that provides a living wage. Fundamental human rights mean internationally recognised human rights, including those set out in the International Covenant on Economic, Social and Cultural Rights, the International Covenant on Civil and Political Rights, and the ILO's Fundamental Conventions on fundamental principles and rights at work.

The scope of the Act follows from section 2. The Act applies to larger enterprises that are domiciled in Norway and that offer goods and services within or outside Norway. It also applies to larger foreign enterprises that offer goods and services in Norway and that are liable to tax in Norway under Norwegian domestic legislation. Which enterprises are covered by the Act, and the thresholds for this, follow from section 3 of the Act.

Remember!

This publication presents good practice from Ethical Trade Norway's members' annual reporting on due diligence. The examples may serve as inspiration for fulfilling the duty to account for due diligence under the Transparency Act, but also go broader than the requirements of the Act. The Norwegian Consumer Authority supervises compliance with the Transparency Act and provides guidance to enterprises on their obligations under the Act.

Enterprises covered by the Transparency Act have, under section 4 of the Act, a duty to carry out and account for due diligence in line with the OECD Guidelines for Multinational Enterprises.

The due diligence shall be carried out regularly and shall be proportionate to the size of the enterprise, the nature of the enterprise, the context in which the enterprise operates, and the severity and likelihood of adverse impacts on fundamental human rights and decent working conditions.

What is to be understood by supply chain and business relationship follows from section 3 of the Act. Both goods and services are covered by the Act, which means that enterprises' responsibility may encompass several tiers and actors relating to, among other things, production, logistics and transport.

The duty to account for due diligence also entails requirements for updating and publication. Under section 5, of the Act, the statement shall be updated and made publicly available by 30 June each year, and otherwise in the event of significant changes in the enterprise's risk assessments.

Under section 6 of the Act, any person has the right to information about how enterprises address actual and potential adverse impacts. Under section 7 of the Act, enterprises are required to respond to such requests in writing. Any limitations on the right to information are defined in the Act. Ethical Trade Norway's members have received several such requests and have been provided with assistance in responding to them where needed.

The Norwegian Consumer Authority is the supervisory and guidance body for the Transparency Act. Under section 8 of the Act, the Consumer Authority shall, through general information, advice and guidance, work to ensure compliance with the rules laid down in the Act and decisions made pursuant to the Act. Under section 11 of the Act, the Norwegian Consumer Authority and the Market Council may issue individual decisions imposing prohibitions or orders, coercive fines and administrative fines.

Ethical Trade Norway maintains that the Transparency Act can contribute to real improvements in working conditions for millions of workers in Norwegian enterprises' supply chains. With this Act, Norway has taken a clear leadership role in promoting responsible business conduct globally. At the same time, the Act places considerable emphasis on accountability and documentation, including through responses to requests for information. It is therefore essential that enterprises do not reduce due diligence to a reporting exercise but undertake measures that prevent and mitigate both actual and potential adverse impacts in the supply chain.

Through this publication, Ethical Trade Norway wishes to strengthen enterprises' work with the Transparency Act by highlighting good examples of statements under the six steps of due diligence. Four years after the Act entered into force, the objective remains to contribute to better practice, and to more targeted work to cease, prevent and mitigate adverse impact on people, society, animals and the environment. Ethical Trade Norway believes collaboration and peer learning is a prerequisite to succeeding with this work.

RECENT INTERNATIONAL DEVELOPMENTS WITHIN SUSTAINABILITY

The EU regulatory framework in the sustainability area is entering a new phase. After several years of expanded requirements for sustainability reporting, due diligence, taxonomy reporting and for sustainable finance, the EU has shifted its priorities towards increased competitiveness, simplification and the reduction of "regulatory burdens". This does not mean that sustainability is off the regulatory agenda, but that the requirements are being delimited, made more coordinated with a focus on the feasibility of practical implementation. In other words, an attempt at simplification.

Simplifications of sustainability reporting rules

The Omnibus packages form part of the European Commission's simplification efforts, in which several regulatory amendments are consolidated in larger legislative packages. To date, the Commission has put forward four such packages, all of which contain proposals for simplifications across several parts of EU sustainability legislation.

The first Omnibus package, the Omnibus I Directive, was presented by the European Commission in February 2025 and finally adopted in February 2026. The Directive makes amendments to the Corporate Sustainability Reporting Directive (CSRD), the Corporate Sustainability Due Diligence Directive (CSDDD) and the EU Taxonomy Regulation, three legal acts all considered to be highly central to the EU's green transition.

The Omnibus I Directive contains postponements of deadlines in the CSRD and the CSDDD. The so-called stop-the-clock directive, adopted in the EU in April 2025, postpones the entry into force of requirements under the CSRD by two years for certain undertakings, and defers the transposition deadline for the CSDDD by one year. The main reason for these postponements is the need to give undertakings and authorities more time to prepare for the proposed changes to the regulatory framework.

Tip!

In March 2026, the Norwegian Consumer Authority published a summary of its work with economic sanctions for breaches of the Norwegian Transparency Act. The Authority noted that several inspections in 2025 revealed missing or poorly accessible statements, and that certain enterprises were followed up after tip-offs about breaches of the duty to account for due diligence. These enterprises received guidance and notice of possible financial consequences, while one enterprise was issued an administrative fine for infringement. The Norwegian Consumer Authority considers that the follow-up of the Transparency Act has had an effect, but at the same time points to the need for continued guidance and stricter responses in cases of repeated breaches. The Authority particularly highlights that the quality of many statements remains too weak, in part because findings and measures are not described in sufficiently concrete terms. The Norwegian Consumer Authority has announced closer follow-up going forward, both concerning the statements themselves and of the duty to carry out due diligence.

The Corporate Sustainability Due Diligence Directive (CSDDD)

The Corporate Sustainability Due Diligence Directive (CSDDD) was adopted in the EU in May 2024. The Directive requires large enterprises to carry out due diligence relating to human rights, labour rights and the environment. The aim is to contribute to accountability and sustainability from enterprises at all tiers of their chain of activities. The Directive is intended to contribute to a horizontal framework that works alongside other corresponding legal acts such as the CSRD.

As part of the Omnibus I Directive, amendments were made to the CSDDD. The amendments entail, among other things, a significant narrowing of the Directive's scope. Following the amendments, the Directive shall apply to undertakings with more than 5 000 employees and a turnover exceeding EUR 1 500 million in the financial year. The original proposal in the Directive on adopting climate transition plans has been deleted in its entirety. The Norwegian Government provides a brief summary of the content of the simplifications in its EEA Consultation Database.

The Corporate Sustainability Reporting Directive (CSRD)

The Corporate Sustainability Reporting Directive (CSRD) is based on the principle of double materiality. This means that enterprises shall report both on the impact of their operations and supply chain on people and the environment, and on how sustainability-related topics affect the enterprise's risk, performance and financial development.

In February 2026, as part of the Omnibus I Directive, the EU also adopted amendments to the CSRD. The amendments entail a significant narrowing of which enterprises become directly subject to reporting requirements. Following the adopted amendments, the requirements shall apply to undertakings with more than 1 000 employees and net turnover exceeding EUR 450 million. The European Sustainability Reporting Standards (ESRS) are also to be simplified.

Although fewer enterprises will be covered by the Directive's statutory reporting requirements, it is still expected that enterprises will share information on climate, the environment, human rights and working conditions. Banks, investors, customers, public procurers and larger enterprises in the value chain will continue to demand this type of information.

Voluntary sustainability reporting

The European Financial Reporting Advisory Group (EFRAG) has developed a voluntary standard for sustainability reporting aimed at non-listed small and medium-sized enterprises (SMEs), namely the VSME standard. For small and medium-sized enterprises, the VSME standard can serve as a practical framework for voluntary sustainability reporting. The standard has been developed for enterprises that are not covered by the statutory reporting requirements under the CSRD, but that nonetheless wish or need to share structured sustainability information with banks, investors, customers, public procurers or larger enterprises in the value chain. Unfortunately the VSME standard does not fully meet the expectations set out in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. While the Guidelines cover both actual and potential adverse impacts on people, the environment and society, the VSME standard, by contrast, only requests confirmed incidents relating to workers in the value chain, defined as a formal process, or an instance of non-compliance identified by the undertaking through established procedures. This means that conditions identified through sources other than formal complaints, such as dialogue with workers, trade unions, civil society organisations, local stakeholders, supplier visits or informal whistleblowing channels, are not captured.

Enterprises that use the VSME standard as a reporting framework should therefore supplement their reporting with additional information where necessary to demonstrate how they work in line with the OECD Guidelines. This includes, among other things, reporting on salient actual and potential risks, how the risks have been identified, which sources have been used, and which measures the enterprise has implemented or plans to implement in order to cease, prevent or mitigate adverse impacts.

Status in Norway: CSDDD and CSRD

As a consequence of the Omnibus I Directive, the date of application of the CSDDD has been postponed to 26 July 2029, with reporting requirements from 1 January 2030. This means that Norway has a deadline of 26 July 2028 to transpose the Directive into national law.

The proposed amendments to the CSDDD will be followed up by the Ministry of Children and Families upon transposition into Norwegian law. In the evaluation of the Transparency Act, published in June 2025, the Ministry notes that amendments to the CSDDD are expected as a result of the Omnibus process.

The Ministry of Finance has submitted a draft of amendments to the Accounting Act and certain other acts for public consultation, which outlined, among other things, expected rules in the Omnibus I Directive. In the consultation paper, the Ministry proposes amendments to the scope of the sustainability reporting requirements set out in the CSRD as transposed in the Accounting Act, in line with the amendments resulting from the Omnibus I Directive. The draft legislative amendments entail, among other things, a significant reduction in the number of Norwegian undertakings covered by sustainability reporting requirements. The consultation deadline expired in April 2026, and the status at the time of writing is that the Ministry's proposal is under consideration.

Good practice from members' due diligence statements

This publication compiles examples of good practice from Ethical Trade Norway's members' due diligence statements. The information is based on reporting to Ethical Trade Norway for 2025, supplemented with information from the enterprises' own websites. The examples have been selected because they effectively illustrate how the different steps of the due diligence can be operationalised in practice, as well as the potential that lies in the systematic and thorough completion of such assessments.

STEP 1 Embed responsibility in policies and governance systems

Embedding responsibility in the enterprise entails having adopted relevant policies and guidelines and having effective governance systems for their implementation. A central aspect of this is the enterprise's work with due diligence. This implies having, among other things, strategies and plans for how the enterprise will identify and manage adverse impact on people, society, animals and the environment, through business relationships and in the supply chain. A clear expectation from top management, as well as a definite placement of responsibility for implementing the different parts of the due diligence, is important. All parties involved must know their responsibility. Sustainability work should be integrated into business operations. Transparency about what the enterprise has committed itself to, the challenges identified and how these are managed, is essential.

POLICY FOR RESPONSIBLE BUSINESS CONDUCT

The first and fundamental step towards responsible business conduct is developing and adopting a policy for the enterprise. This policy must cover minimum standards on human rights, decent working conditions, climate, environment, animal welfare, and corruption. The policy should express what the enterprise commits itself to and be clear in stating what suppliers and other business relationships can expect from the enterprise.

A policy for responsible business conduct provides the foundation for the enterprise's due diligence work. It should therefore be made publicly available on the enterprise's website and actively used to raise awareness among internal and external stakeholders. It should also be made available in relevant languages and may be linked to the enterprise's significant risk areas.

The policy should inform which principles the enterprise commits itself to respect, preferably with reference to internationally recognised conventions. It should also contain a description of the expectations and requirements the enterprise has towards its suppliers and other business relationships, and how the enterprise works to follow this up. It is especially important that the enterprise commits to business and purchasing practices that strengthen, rather than undermine, suppliers' ability to meet requirements and expectations.

Tip!

The first and fundamental step towards responsible business conduct is developing a policy for the enterprise that covers consideration for people, animals, society, and the environment. The policy expresses the enterprise's own commitments, while the guidelines for suppliers specify the expectations towards suppliers and business relationships. The documents have different target audiences, but they complement each other and form the basis for the enterprise's risk mapping, follow-up and further work with due diligence.

IDÉ House of Brands is a Nordic corporate group that supplies promotional products and marketing materials to the professional market. The enterprise has developed and adopted a clear policy in line with Ethical Trade Norway's Declaration of Principles. With purchasing across several markets and an extensive supply chain, the enterprise introduces its policy for responsible business conduct in the following way:

IDÉ Group

IDÉ Group adheres to the principles of responsible business conduct, which encompass respect for people, society, and the environment. This document, which includes our Supplier Code of Conduct and our Code of Ethics, serves as the foundation for our work in the field of sustainability.

IDÉ Group considers responsible business conduct to be a prerequisite for sustainable development, defined as the ability to meet the needs of the present generation without compromising the ability of future generations to meet their own needs.

Our objective is to deliver goods that are safe for people, society, and the environment. The United Nations Sustainable Development Goals (SDGs) represent the world's common action plan for sustainable development. IDÉ Group actively engages with the SDGs. We have elected to engage in active collaboration with the following goals:

- **Goal 4** Quality education
- **Goal 8** Decent work and economic growth
- **Goal 12** Responsible consumption and production
- **Goal 13** Climate action
- **Goal 17** Partnership for the goals

As a member of Ethical Trade Norway, IDÉ Group commits to working actively with due diligence for responsible business conduct. Due diligence is a risk-based approach to respect and safeguard people, society, and the environment in our own business and throughout the supply chain. We expect our suppliers and partners to follow the same approach.

THIS IS GOOD PRACTICE BECAUSE

- The policy forms the basis for the enterprise's systematic work with responsible business conduct and clarifies expectations, both internally and towards suppliers and business relationships.
- The policy reflects a clear ambition that value creation and development will occur in a responsible and ethical manner.
- The enterprise has identified and prioritised the UN Sustainable Development Goals most significant to its own operations and integrated these into the policy.

Lindbak is a Norwegian family-owned enterprise that supplies furniture and interior solutions to the corporate market. In line with Ethical Trade Norway's Declaration of Principles, the enterprise has developed the following expectations and requirements for its own operations, in Norwegian, English and Spanish:

LINDBAK

Lindbak AS recognises that our business practice may potentially have an adverse impact on people, society, and the environment. At the same time, we see our potential to contribute to positive development in the supply chain. On this basis, we have developed the following principles and requirements for our own operations:

Due diligence
Lindbak AS shall carry out due diligence for responsible business conduct. This entails: completing our own risk mapping of adverse impacts on people, society, and the environment, and ceasing, preventing, or mitigating such impact. The measures are monitored and their effect evaluated, and communicated to those affected. Where our activities cause or contribute to adverse impact on people, society, or the environment, we will cease this activity and seek to remediate the harm. Where the supplier is responsible for the adverse impact/harm, the supplier is also responsible for remediation.

Responsible purchasing practices
Lindbak considers responsible purchasing practices to be one of our most important tools in the work towards responsible business conduct. Lindbak shall adapt our own purchasing practices in order to strengthen, and not undermine, our suppliers' ability to deliver on the requirements we set to ensure good conditions for people, society, and the environment. We strive towards lasting supplier relationships with suppliers who show a particular willingness and ability to work for positive development in the supply chain.

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

Supplier development and partnership
In dialogue with suppliers, we will consider, if needed, contributing with relevant capacity building or resources that enable our suppliers to comply with Lindbak's requirements concerning conditions in the supply chain. This way, we lay the foundation for strong collaboration with suppliers who show a particular willingness and ability to work for positive development for people, society, and the environment in the supply chain.

Anti-corruption
Lindbak, including all employees, shall never offer or accept illegal or improper monetary gifts or other forms of remuneration in order to obtain business-related or private advantages for themselves, or advantages for customers, agents, or suppliers. These guidelines are included in the enterprise's staff handbook.

Countries under trade boycott
Lindbak, including our suppliers and business relationships, avoids trading partners that have activities in countries subject to a trade boycott imposed by the UN and/or the Norwegian authorities.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise commits to remediating harm where it has caused or contributed to adverse impact.
- The enterprise commits to adapting its own purchasing practices to strengthen suppliers' ability to comply with requirements, rather than undermine them.
- The enterprise actively supports the right to freedom of association and worker representation.
- The enterprise will, in dialogue, consider the need for capacity building and support for suppliers where this is necessary to ensure compliance with requirements in the supply chain.
- The enterprise requires the avoidance of activities and cooperation with actors operating in countries subject to trade boycotts or sanctions imposed by the UN and/or the Norwegian authorities.
- The policy is communicated in several languages, which helps make the expectations and requirements towards suppliers clear and more accessible to affected stakeholders.

Thematic policies

Some enterprises also see the need to develop thematic policies. Such policies can make it easier to operationalise overarching commitments and go into greater depth on individual areas, with clearer priorities, requirements and follow-up.

The food chain **REMA 1000 Norge** describes in its due diligence statement how the enterprise continuously develops and strengthens existing policies, as well as drawing up new ones where needed. Policy development is closely tied to findings and priorities from completed due diligence. The enterprise has established and embedded a broad set of thematic policies, which are publicly available on its website. These cover, among other areas, responsible business conduct, child labour and modern slavery, at-risk raw materials, food crime and animal welfare. As part of the ongoing work with due diligence, REMA 1000 developed a policy for homeworkers in the supply chain in 2025. The Policy for Homeworkers in the Supply Chain establishes the following commitments for REMA 1000 itself and the following requirements for suppliers:

REMA 1000

Our commitments under this policy

REMA 1000 commits to:

- Communicating our position on home work internally and to suppliers.
- Ensuring that home work does not lead to the relocation of work or the cancellation of orders.
- Cooperating with suppliers to improve working conditions for homeworkers, with a clear timeframe and the involvement of homeworkers.

Our suppliers' commitments under this policy

We expect our suppliers to do the following:

- Adopt a common policy on the acceptance of home work and a commitment to improving homeworkers' working conditions where these do not meet those set out in the ILO Home Work Convention (1996, C177, Article 4).
- Communicate this policy to everyone in the supply chain (this also applies to subcontractors), including the homeworkers themselves.
- Cooperate with REMA 1000 to identify where homework takes place in the supply chain.
- Cooperate with REMA 1000 to develop an action plan to improve working conditions for homeworkers where these prove to be below those set out in international labour standards, and to involve homeworkers and/or their representatives in this process.

Holzweiler is a Norwegian fashion enterprise that develops and sells clothing and accessories, with a clear focus on sustainability in its own operations and supply chain. The enterprise has several thematic policies available on its website, including a policy to promote diversity, equality and inclusion, while also working preventively against discrimination, both at its head office and in its stores:

HOLZWEILER

A policy has been made to promote diversity, equality and inclusion, and to ensure that there is no discrimination at our Head Quarter and our stores.

In Holzweiler we have a written agreement that lays out how we will avoid discrimination against staff and customers while creating a safe and inclusive workplace, culture and environment going forward.

We embrace differences. Because everyone is different and difference brings new perspectives, different ideas and a different mindset that helps promote an empowered culture change in the workplace that can deliver increased creativity and innovation. In addition to that we believe that in order to have a fair and productive working environment, diversity is required.

We work actively to promote equality, ensure equal opportunities and rights, and prevent discrimination based on ethnicity, national origin, lineage, skin color, language, religion and beliefs, ref. Section 26 of the Equality and Anti-Discrimination Act.

Every year we carry out an annual survey in relation to gender equality, inclusion and discrimination in our companies, in cooperation with our safety delegate. The survey is part of the Board's annual report.

Based on the latest survey 2021, we revealed findings, and according to these findings, we made an action list to strengthen our results for the future.

Some of the findings:
- We have a gender balance of 77% women and 23% men.
- The proportion of women in management positions was almost 80%, and the proportion of men in management positions amounted to 20%.
- The average age of all employees was 33.33 years.

Some of our action points:
- We added a diversity statement to all our job announcements "With us, inclusion and diversity are strengths. We want colleagues with different competencies, life experience and perspectives to contribute to even better problem solving".
- We should be even more aware that the use of images and choice of words in our job announcements will affect on who is applying for the job.
- We will also require diversity and non-discriminatory/ professional recruitment processes at external recruitment agencies.
- We aim to recruit a minimum of 2 qualified employees per year with ethnic minority background.
- We are working on completing a life-phase-based personnel policy. This is because we are have committed ourselves to promote gender equality and prevent discrimination. The objective is to know and consider customization in relation to the different needs of our employees. Needs can be linked to both work, family, leisure or life situation.
- We launched an internal attitude campaign aimed at increasing gender equality and diversity in the workplace to increase everyone's awareness of communication and behavior through images and text, using our internal weekly newsletter. In 2021, we focused on the following topics:
  - Let us embrace diversity
  - How should we work together for a more diverse and inclusive fashion industry?
  - Be aware of bias

Other examples of thematic policies are:

VARNER

Policies and statements – Varner

- Supplier Code of Conduct
- Varner Internal Code of Conduct
- Responsible Sourcing Policy
- Modern Slavery Policy
- Child Labor Policy
- Migrant labor Policy
- Homeworker Policy
- Animal Welfare policy
- Anti-bribery policy
- Sandblasting policy
- Sustainable Cotton Communiquè
- Turkmen Cotton Pledge
- Uzbek Cotton Pledge
- Restricted Substances List
- Varner Paper Packaging Policy
- Statements on XUAR
- Varner Environmental Policy

VOICE

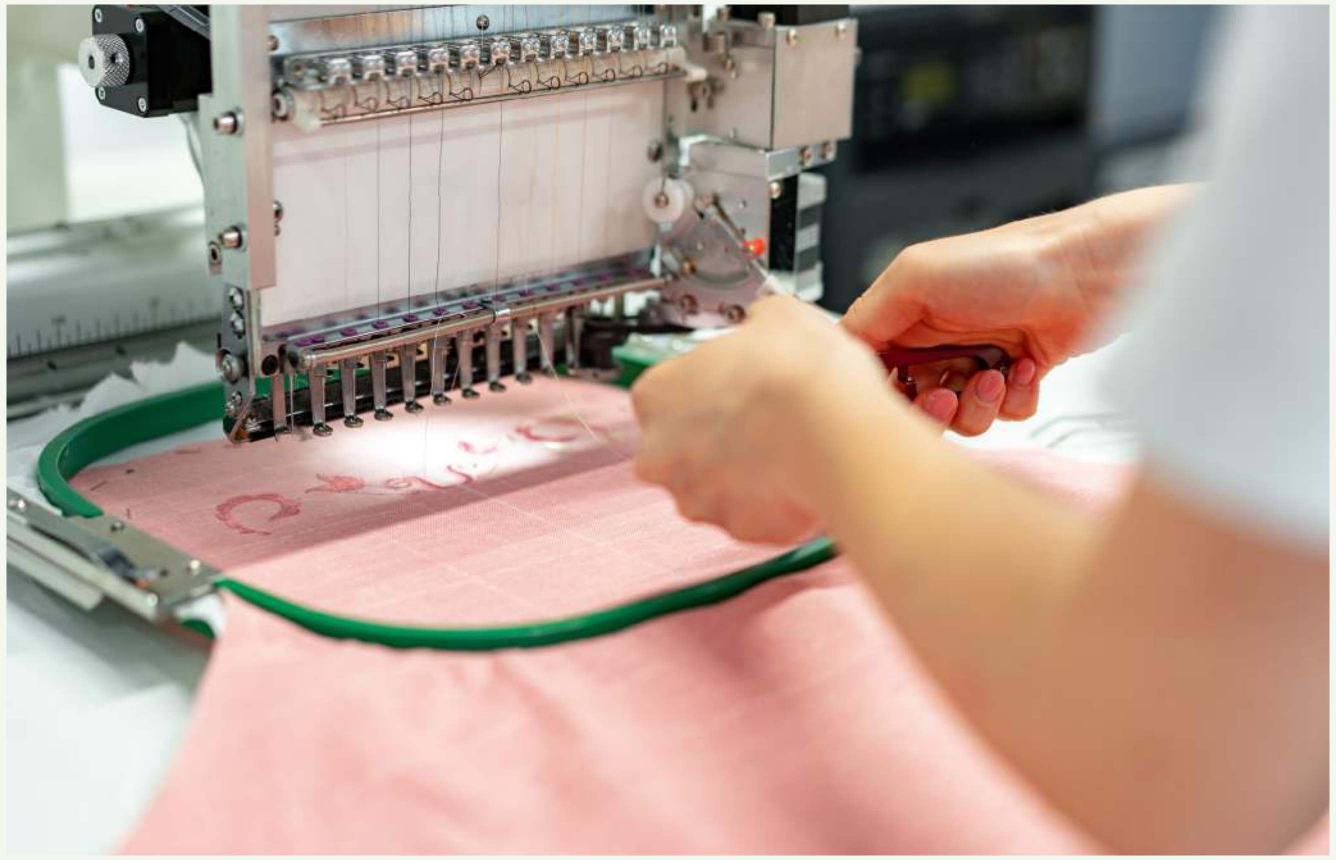
Corporate social responsibility guidelines

- Policy for responsible business conduct
- Guidelines and requirements for suppliers
- Anti-corruption policy
- Migrant worker policy
- Homeworker policy
- Animal welfare policy
- Restricted Substances List

Orkla

Policy documents

- Orkla Code of Conduct
- Orkla Sustainability Policy
- Orkla Supplier Code of Conduct
- Orkla Business Partner Code of Conduct
- Orkla Tax Strategy
- Orkla Animal Welfare Policy



Some of Ethical Trade Norway's members have also developed thematic policies and checklists that address the topic of **heightened due diligence**. Enterprises have an independent responsibility not to contribute to sustaining war and conflict that violate international law. Beyond this, enterprises must comply with European and internationally adopted sanctions, as well as advisories issued by the Norwegian authorities. As of 2026, Norwegian enterprises must comply with sanctions related to trade with or investments in Russia, and the Ministry of Foreign Affairs' advisory against trade with or investments in enterprises that contribute to sustaining the illegally occupied Palestinian territories, and against trade with or investments in enterprises that contribute to sustaining the illegal occupation of Western Sahara.

To identify and address possible links to war and conflict that violate international law, enterprises must carry out heightened due diligence.

The United Nations Development Programme (UNDP) has produced a guide that advises enterprises and other actors on how to fulfil their responsibility to conduct heightened human rights due diligence in conflict-affected contexts. UNDP developed the guide in cooperation with the UN Working Group on Business and Human Rights. The guide is available in several languages.

Ethical Trade Norway has, together with our sister organisations in Denmark, the United Kingdom and Sweden, developed its own guide on heightened due diligence containing practical examples from enterprises' work.

The hospitality enterprise **Strawberry** provides a consolidated presentation of its policies related to responsible business conduct on its website. Here, the enterprise also provides a practical checklist that guides enterprises in how to operationalise their responsibility to carry out heightened due diligence in situations characterised by armed conflict and/or in high-risk areas.

The checklist has been developed in line with the requirements and expectations of the Norwegian Transparency Act, the UN Guiding Principles on Business and Human Rights (UNGP), the OECD Guidelines and UNDP's guidance on heightened due diligence. The checklist is also intended to reflect states' duty under international law to prevent serious international crimes in conflict areas. Through the checklist, Strawberry offers enterprises a concrete and operational approach to responsible purchasing practices, structured in ten clear points:

Strawberry

1. Assess your value chain to determine if it is located in or sourcing from conflict zones or high-risk areas
2. Assess risks by considering the geography, industry/sector, and ownership structures, along with reviewing available documentation
3. Assess regulatory measures at different levels: (Sanction laws, Free Trade Agreements, Export laws, Public procurement law, Norwegian Transparency Act / CSDDD)
4. Assess how the involved stakeholders contribute to the conflict and/or interact with those involved in the conflict or high risk area
5. Initiate and maintain stakeholder engagement, including civil society and relevant suppliers, to review key documentation
6. Assess different scenarios and measures, including the need for an exit strategy
7. Implement clear and aligned action plans with a time frame
8. Encourage continuous collaboration to increase leverage
9. Effectively communicate how the business addresses human rights impacts, adapting to stakeholder needs and protecting sensitive information Repeat. It is a dynamic process that needs adapting as new information or developments arise
10. Repeat. It is a dynamic process that needs adapting as new information or developments arise

THIS IS GOOD PRACTICE BECAUSE

- The checklist sets out concretely how enterprises can translate the requirements and expectations of the Transparency Act and recognised international standards into practical action.
- It makes clear that due diligence should be risk-based and heightened in conflict-affected and high-risk areas.
- By making the tool publicly available, the enterprise facilitates transparency and the sharing of good practice across sectors.

REMA 1000 Norge also describes in its Policy on the boycott of goods and services from countries in war and conflict the steps it takes when carrying out heightened due diligence:

REMA 1000

REMA 1000 seeks to avoid trading with suppliers that violate international law and human rights. We will therefore:

- Carry out heightened due diligence in conflict areas in line with UN and OECD guidelines.
- Not purchase goods and services from illegally occupied land or from enterprises that violate international law and human rights.

To assess risks in conflict areas, REMA 1000 will consider the following questions:

- Do we sell/purchase goods or services to/from countries that are an occupying power?
- Do we purchase from occupied territories, and is the enterprise affiliated with the occupying power?
- Do we have connections in these countries?
- What do we know about the conflict and the parties involved?
- Who are the different parties to the conflict?
- Are there allegations of war crimes or human rights violations?

THIS IS GOOD PRACTICE BECAUSE

- The enterprise commits to carrying out heightened due diligence in line with established standards and to respecting international law and human rights.
- The enterprise shares a concrete list of questions it asks itself and its suppliers to uncover any connections and risks tied to conflict areas.

EMBEDDING POLICIES AND GUIDELINES

The enterprise's policies and guidelines must be embedded in management and governance systems so that they become an integral part of the enterprise's ordinary operations. The board has overall responsibility for the enterprise's operations, including ensuring that they are responsible and in line with applicable legislation and standards for sustainable business practice. It is therefore important that both policies and guidelines are adopted by the board.

Policies and guidelines should also be updated as the enterprise works with due diligence and gains greater knowledge. In larger enterprises, embedding may require more systematic work across the organisation. This can be strengthened through, for example, a clear allocation of responsibilities, internal training and integrating the guidelines into existing governance and risk management systems. More specific guidelines may also be needed for certain risk areas.

FoodMan is a producer and supplier of snacks, chocolate, nut and onion products for the retail market and food processing industry. In its due diligence statement, the enterprise describes how it works with the development and embedding of its policy:

FOODMAN

We continuously develop our procedures and governance documents based on Ethical Trade Norway's guidelines, requirements from customers, certification bodies and authorities, as well as findings from our due diligence.

In 2025, the enterprise strengthened this process by:

- Integrating sustainability into the product development process
- Establishing sustainability KPIs at management level
- Strengthening competence in environmental management within the management team
- Signing up to *Plastløftet* (the Plastic Pledge)
- Obtaining *Matsvinnbeviset* (the Food Waste Certificate)
- Adapting its supplier requirements
- Starting the certification process for Fairtrade and ISO 14001

The Head of Food Safety, Quality and Sustainability has the main responsibility for the work, but with increased embedding across the organisation for better implementation and follow-up.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise has strengthened procedures and guidelines related to its policy during the year.
- The enterprise has a conscious approach to the use, follow-up and further development of its policy.
- The enterprise has further developed its governance documents based on findings from the due diligence.

Effective embedding of internal guidelines and policy documents is important to ensure that the documents are applied in practice and do not become a desk exercise. Enterprises should therefore provide regular training on the content and purpose of the policy, as well as targeted training for relevant functions.

Ahlsell is a wholesaler that offers products and services within heating, ventilation and air conditioning, plumbing, electrical, tools and personal protective equipment. Ahlsell highlights capacity building as an important part of embedding in its due diligence statement:

ahlsell	THIS IS GOOD PRACTICE BECAUSE
(...) the policy [is] embedded through targeted skills development within prioritised risk areas in the value chain. Based on our due diligence and mapping of inputs, we focus on materials and products with elevated risk, including steel, textiles and plastics. For steel and plastics, this entails increased competence relating to country of origin, production conditions, health, safety and the environment, working conditions and environmental impact in production tiers. This knowledge is actively used in risk assessments, prioritisation of suppliers, follow-up of measures and the further development of documentation and compliance requirements. Through this approach, capacity building within key input materials contributes to translating the policy for responsible business conduct into concrete, risk-based decisions in the work with due diligence.	• The enterprise uses targeted capacity building to embed the policy and ensure compliance in relevant functions. • The enterprise ties training to identified risk areas, which strengthens risk assessments and prioritisation. • The enterprise translates competence into concrete measures, supplier follow-up and documentation requirements. • The enterprise integrates the policy into practical, risk-based decision-making processes.

ORGANISATION AND INTERNAL COMMUNICATION

Effective due diligence requires an appropriate organisational structure and clear internal communication lines. It should be clear who in management has overall responsibility for due diligence, and who within the enterprise is responsible for implementation and day-to-day follow-up of the governance documents. Reporting lines and procedures must be defined and clearly communicated, so that management receives regular information about activities and results and can make well-informed decisions.

Responsible business conduct is most effective when it is integrated into the enterprise's ordinary operations, and the work should be organised accordingly. The scope of internal involvement may vary depending on the enterprise's goals, ambitions and maturity. Enterprises should therefore carry out an internal stakeholder analysis to identify who should be involved, why they should be involved and how they should contribute. Management and employees who work directly with suppliers, including intermediaries such as agents and producers, should always be involved. Functions such as sourcing, procurement, design, quality control, sales and marketing should also participate in the enterprise's due diligence work.

When an enterprise is beginning to formalise its due diligence work, it may be useful to establish a cross-functional working group or team. Employees directly involved in the work must receive basic training. Employees with responsibility for contributing to responsible business conduct should also receive information and training tailored to their specific tasks. Employees must understand who has decision-making authority, who is involved in the work, and what is expected of management and employees. Over time, the board should assess the enterprise's progress, and the performance of relevant employees, against key performance indicators for responsible business conduct, and review both the work and the effect of the enterprise's strategy in this area.

Agra is a Scandinavian food group comprising the brands Stryhns Gruppen, Mills and Foodmark. The enterprise describes its internal distribution of responsibility for due diligence as follows:

Agra	THIS IS GOOD PRACTICE BECAUSE
The work with due diligence in Agra is organised and embedded through a group-wide procedure for due diligence of supply chains. The procedure describes responsibility, methodology and governance structure for how Agra identifies, prioritises and follows up risk of adverse impact on human rights, working conditions and the environment in the supply chain, in line with the Transparency Act and the OECD Guidelines. The procedure for due diligence has been revised and updated during 2025. The update has been carried out as a structured process with the involvement of several roles in group procurement and sustainability across the enterprises, and in dialogue with external professional environments, including Sedex and Ethical Trade Norway. The purpose of the revision has been to strengthen risk-based prioritisation, clarify roles and responsibilities, and ensure better compliance with current and forthcoming regulations. Group procurement has the overall responsibility for the completion of due diligence. The work is governed through an interdisciplinary steering group for responsible supply chains and is integrated into ordinary procurement processes. The updated process will be implemented and put into use across the entire group throughout 2026, with support from established routines and digital tools for documentation, follow-up and reporting.	• The enterprise has a group-wide procedure that describes responsibility, methodology and governance structure, with the aim of ensuring a systematic and riskbased approach to due diligence. • The procedure is revised through a structured process with broad internal involvement and dialogue with external professional environments. • The work is embedded in an interdisciplinary steering group and integrated into ordinary procurement processes, supported by routines and digital tools that facilitate implementation in practice.

Tekstilservice is a Norwegian supplier of textiles and laundry-related equipment. The enterprise writes the following about how it ensures embedding in its work with responsible business conduct:

Tekstilservice	THIS IS GOOD PRACTICE BECAUSE
(...) Sustainability Forum (formerly the Sustainability Team) From 2025, the group Eskoleia AS has established a Sustainability Forum that will apply to all of the group's departments and enterprises, including Tekstilservice AS. The Sustainability Forum is now led by the Quality and Sustainability Manager, and additionally comprises the Production Manager, Finance Manager, Procurement Manager and Managing Director. The Marketing Managers of Eskoleia and Tekstilservice respectively are involved as needed. Good action plans, a sound minute-taking structure and reporting lines have now been established. Meetings are held every four weeks according to a fixed meeting schedule. (...)	• The enterprise has established a sustainability forum at group level, where the work is coordinated and relevant functions are kept informed.

Solar Norge is a Norwegian subsidiary of the Danish group Solar A/S, which supplies electrical, heating and energy solutions to the corporate market. The enterprise describes the organisation of its due diligence work as follows:

solar	THIS IS GOOD PRACTICE BECAUSE
Solar has a central group strategy and an overarching policy for sustainable and ethical procurement. Strategy, policies and methodology for risk management are established at group level to ensure uniform practice and consistent application across markets and product categories. The central procurement strategy is led by the Head of Sustainable Procurement, who is responsible for developing and implementing Solar Group's strategic direction for sustainable procurement. The operational implementation, including the assessment of risk analyses, follow-up of identified risks and ongoing dialogue with suppliers, is carried out in the respective countries, who work closely with suppliers and translate the central guidelines into practical and targeted follow-up. In Norway, this means that the local organisation is responsible for applying the group's policies, following up suppliers and ensuring compliance with Solar Group's requirements. The work is carried out in close collaboration between local management, the category organisation and Solar Group Sourcing. (...)	• The enterprise works closely with its parent enterprise on a shared strategy, policies and framework, whilst supplier follow-up is carried out locally.

For the organisation to be clear, it is important that tasks relating to sustainability and due diligence are specified in job descriptions, and that employees are reviewed on this.

Eltera Gruppen is an electrical contractor that delivers electrical installations and technical solutions to private customers, businesses and public enterprises. They have implemented such a review of employees in the following way:

ElteraGruppen Framtidens førstevalg	THIS IS GOOD PRACTICE BECAUSE
Employees with decision-making authority or involvement in the work with due diligence are made aware of Eltera Gruppen's policy for its own operations and guidelines for suppliers through several established channels and systems. The policies are made available to employees through internal governance systems and are communicated as part of the group's shared framework for responsible business conduct. For managers and employees in key roles, including within procurement, management, internal control/HSE and sustainability, the policies form part of the professional basis for decisions and priorities in daily work. The practical significance of the policies is made clear through routines for due diligence, responsible purchasing practices and supplier follow-up, as well as through internal guidelines and process descriptions. Training and awareness-raising is carried out through, among other things, the group's e-learning platform (EG Skolen), internal presentations and management forums. In addition, relevant parts of the policies are included in the onboarding of new employees and in dialogue with employees who have particular responsibility or decision-making authority. This helps ensure that employees understand how the policies affect their own roles and the expectations tied to their position. Follow-up of the work takes place through the group's governance systems, including routines for due diligence, non-conformance management, internal control/HSE systems and reporting. Responsibilities and roles are clearly defined, and compliance with policies and routines forms part of management's follow-up and internal governance. For Eltera Gruppen, which consists of several enterprises of varying size, formal governance systems at group level are combined with regular dialogue, meetings and local management follow-up. This is considered an appropriate approach to ensuring both systematic practice, ownership and practical compliance across the organisation.	• Employees who are involved in, or have decision-making authority over, the work with due diligence are familiar with the enterprise's policy and guidelines for suppliers. • Clear areas of responsibility have been communicated to employees with contracting and procurement responsibility through an internal routine for due diligence. • It has been mapped which employees in the enterprise require training through onboarding, e-learning and management forums, which helps ensure that employees understand how due diligence form part of their own tasks. • Follow-up through governance systems, non-conformance management and reporting demonstrates how compliance is monitored systematically. • In light of the enterprise's size, formal governance systems at group level are combined with regular dialogue, meetings and local management follow-up.

Appropriate organisation and a clear distribution of responsibility also requires that employees have sufficient competence to carry out their tasks. Training and a systematic approach to knowledge sharing will be central to this.

Backe is a Norwegian, family-owned contracting and property development enterprise. To ensure that relevant employees have sufficient competence to carry out the work with due diligence, the enterprise describes the following in its 2025 statement:

BACKE	THIS IS GOOD PRACTICE BECAUSE
Backe has, in collaboration with Ethical Trade Norway, developed an internal online course on due diligence and the Transparency Act. The course is mandatory for a number of management categories and levels. By the end of 2025, over 500 managers had completed the course. Backe's category management team and Director of Sustainability have participated in workshops and sector-oriented member meetings in collaboration with Ethical Trade Norway. In addition, the Director of Sustainability has delivered selected presentations on the Transparency Act and the principles of responsible business conduct. Responsible business conduct is a topic in various courses in *Backeskolen*, including the introductory course for new employees (*Backestart*), the compliance course and the procurement course. For managers who carry out procurement, both the propriety course and the procurement course are mandatory. Course completion rates are measured in Backe's course system, *Trainingportal*.	• Training is mandatory for management and key personnel in the enterprise, which contributes to good internal embedding of the work with responsible business conduct. • Responsible business conduct is integrated into the introductory course, the propriety course and the procurement course, and entails training for central functions. • Completion rates are measured in a dedicated portal, which provides an overview and facilitates more systematic follow-up.

Good internal communication is essential for effective embedding and for ensuring that the enterprise's due diligence structure functions efficiently. Embedding is a continuous process and must therefore be maintained and further developed through regular follow-up and clear dialogue.

Nortra is a wholly owned subsidiary of the Orient Holding Group, which is engaged in trade and industrial production. The enterprise has its own office in China (Zhongshan, Canton) with several employees. Nortra writes the following about how it ensures that employees at the Chinese office have sufficient competence in due diligence:

NORTRA	THIS IS GOOD PRACTICE BECAUSE
The Managing Director holds weekly meetings with the office in China, where current issues and any non-conformances are reviewed. The Managing Director is responsible for ensuring that the work carried out in China is performed in accordance with the agreed procedures for due diligence. The Managing Director is responsible for keeping up to date with any updates to legislation and communicating these to the organisation, including through training. In addition, new employees with responsibility for participating in due diligence are to be sent on courses organised by Ethical Trade Norway, and existing employees are to be kept up to date through either new courses or the exchange of information. A new Sustainability Manager has been appointed at the office in Zhongshan. There will be a focus on training and competence development throughout 2026. In 2025, sustainability follow-up for Nortra was managed by an external consultant. This work will be handed over to the new Sustainability Manager at the beginning of 2026.	• The enterprise has a conscious focus on training and competence development at the office in China, where key tasks related to due diligence are based. • The enterprise facilitates coordination, shared understanding and implementation of the work with due diligence across national borders through regular meetings, training and structured onboarding.

STRATEGY AND ACTION PLAN

To make clear the enterprise's level of ambition in the work with responsible business conduct, the enterprise should adopt a strategy or formulate a clear ambition, with associated overarching objectives. It is recommended that this is seen in conjunction with the enterprise's other strategies for business development, and be embedded in both management and the board.

Such a strategy or ambition can also help to identify and realise business opportunities, including through the adjustment of business models, the development of innovative solutions and increased use of sustainable products and services that reduce the risk of adverse impact on people, society, animals and the environment.

As the enterprise builds experience with due diligence, the strategy or ambition should increasingly be risk-based and tied to the enterprise's specific risk areas and impacts on people, society, animals and the environment. The development of such a strategy should be based on the involvement of a broad range of relevant stakeholders, and updated as needed to ensure continued relevance and precision.

Some examples of strategic ambitions tied to due diligence:

Unil is one of the enterprises that serves as a brand house for the Norwegian retail group NorgesGruppen. The enterprise has structured its commitments and ambitions within sustainability into five main areas in its strategies and action plans: animal welfare, health and public health, people and social development, quality and product safety, and climate and the environment. Within these areas, the enterprise has defined 11 overarching objectives for the strategy period 2021–2025. The objectives are listed in Unil's due diligence statement:

UNIL	THIS IS GOOD PRACTICE BECAUSE
1. We will reduce greenhouse gases by reducing CO^2 emissions from prioritised product categories. 2. Our warehouse will be climate neutral. 3. We will reduce deforestation in our value chain. 4. We will reduce food waste in our value chain. 5. We will reduce and minimise the exposure of harmful substances to consumers and the environmental impact where we produce our goods. 6. We will be a driving force for circular packaging, sustainable packaging materials, and preventing littering in our value chain. 7. We will ensure that the production of critical raw materials maintains effective water management. 8. We will ensure a more sustainable aquaculture sector and fisheries management in our value chain. 9. We will help consumers make easier choices for a healthier diet and good health. 10. We will always work to ensure that people further back in our value chain have their fundamental human and labour rights upheld. 11. We will ensure that the animals in our value chain are treated well and live in an environment that promotes good animal welfare.	• The enterprise has formulated clear and relevant ambitions for the work with responsible business conduct, tailored to its own sector and procurement function. • The ambitions are operationalised through a structured breakdown into both short-term and long-term objectives.

In addition, Unil has defined sub-targets for several of the eleven objectives. These are available on the enterprise's website.

The development of a strategy should be based on the involvement of a broad range of relevant stakeholders and reflect both the enterprise's impact on its surroundings and which conditions are most critical for the enterprise. Action plans should be updated as needed to ensure that priorities remain well-targeted at all times.

Nille's commitments to respecting people, society, animals and the environment are embedded through a consolidated sustainability strategy, operationalised through annual action plans that apply to the entire enterprise. In its due diligence statement, the enterprise describes how the sustainability strategy has been developed as an integrated part of the governance system and the ongoing improvement work:

nille

In 2024, the Sustainability Working Group, with a mandate from the management team, began the process of developing the sustainability strategy. The strategy was finalised by the group and subsequently approved by the board of Nille AS in 2025. As the basis for the strategy, a double materiality assessment has been carried out alongside both internal and external stakeholder dialogue, which provides an updated risk landscape and ensures that the most significant topics are prioritised. The strategy is also built on an overarching risk assessment of suppliers, product certification schemes, the greenhouse gas accounts (Scope 1, 2 and 3), and internal measures to reduce material consumption and waste (including Lysretur, packaging reduction and reduction of food waste). The strategy is to be updated annually and is integrated and operationalised in the annual action plan, which describes concrete measures, those responsible and a timetable (...)

THIS IS GOOD PRACTICE BECAUSE

- The strategy and action plan function as central governance tools for compliance.
- The work is risk-based and embedded in a double materiality assessment and stakeholder dialogue.
- The priorities are risk-based and built on concrete analyses and data.
- The strategy is updated annually and operationalised in action plans.
- Responsibility and follow-up are embedded in management, with regular status reporting.

Progress on responsible business conduct should be followed up and reported regularly to management, for example on a quarterly basis. Effective embedding and implementation require clear internal follow-up and systematic reporting. Relevant key performance indicators should therefore be established to measure progress and the achievement of objectives. To ensure a sound basis for decision-making, the board and relevant employees should have insight into the enterprise's risks, decisions taken and implementation of measures, as well as knowledge of what works in practice.

EXPECTATIONS AND REQUIREMENTS FOR SUPPLIERS

Partnership and collaboration with business relationships and suppliers are central to responsible business conduct. Long-term and mutual relationships build trust and support improvements in the supply chain. Supplier guidelines, such as a Supplier Code of Conduct, should form the basis for collaboration by clearly setting out expectations and requirements for compliance with the principles of responsible business conduct.

The guidelines should also describe the governance systems suppliers are expected to have in place, including their due diligence, as well as the consequences of non-compliance. The document should be included in contracts and form the basis for following up risks and actual breaches.

The enterprise should be clear about how identified breaches are handled. If a supplier does not demonstrate willingness to improve, suspension or termination of the business relationship may be appropriate. Termination should, however, always be a last resort and should only be considered after attempts have been made to implement improvement measures.

In the event of a potential phase-out, the process should be carried out responsibly and based on dialogue with relevant stakeholders, particularly workers who are directly affected. This provides a stronger basis for decision-making and reduces the risk of further negative impacts on people, society, animals and the environment. Local trade unions should also be involved before any decision is made to end a supplier relationship.

Artisti is a full-service supplier of products and services in the promotional products and corporate gifts market in Norway. The enterprise highlights the importance of sustainable business practice in its engagement with suppliers and business relationships in the following way:

ARTISTI

Artisti makes clear its expectations for responsible business conduct through clear requirements, contractual commitments and ongoing dialogue with suppliers and business relationships.

We have developed a Supplier Code of Conduct and associated minimum criteria, available in Norwegian, English and Chinese. The Supplier Code of Conduct must be signed and returned before entering into a production collaboration with new producers. The Norwegian and English versions are publicly available on the enterprise's website.

Requirements relating to ethical trade, working conditions, product compliance and environmental and sustainability aspects are further integrated into Artisti's purchasing terms and conditions. These are sent as standard attachments to purchase orders and form part of the ongoing interaction with suppliers.

Expectations are followed up in practice through on-site inspections at production sites. During such visits, matters including wages and working conditions, working hours and overtime pay, the right to organise, discrimination, social conditions and environmental aspects are reviewed.

Any non-conformances identified during inspections are documented, and suppliers are required to implement corrective measures. Follow-up takes place through requirements for documentation, including photographic evidence, and through the compilation of findings and results from previous audits to assess progress over time.

THIS IS GOOD PRACTICE BECAUSE

- The guidelines for suppliers are available in several languages.
- The enterprise has developed its own purchasing terms and conditions that set requirements for responsible business conduct in the follow-up of suppliers.
- Compliance with the requirements is followed up through systematic supplier visits and inspections.
- Non-conformances are handled in a structured manner, with require-ments for corrective measures and documented follow-up over time.

Enterprises should have an internal routine for collaboration with and follow-up of suppliers. The routine should clearly describe the minimum criteria for the selection of suppliers and for ongoing collaboration. These criteria should form the basis for prequalification, and may also include guidance on the selection or exclusion of suppliers.

Norwegian Concept designs, develops and supplies leisure, sports and children's clothing. In its due diligence statement, the enterprise describes how it highlights the importance of sustainable business practice as part of prequalification:

NORWEGIAN CONCEPT

The enterprise has an established routine for partner selection where requirements relating to audits, certifications and the supplier's work with sustainability are weighted on an equal footing with quality, price and ability to cooperate. Potential partners complete a mapping covering, among other things, certifications, the use of more sustainable materials and work with human rights and working conditions before collaboration is initiated.

Before product development begins, suppliers must sign the General Supplier Contract, including the Guidelines for Suppliers (Code of Conduct) and the Restricted Substances List (RSL). An introductory meeting is held where requirements, legislation and expectations are reviewed, and where dialogue on any challenges is encouraged.

Where third-party audits such as BSCI or equivalent exist, audit reports or certificates are obtained as part of our risk assessment. These are used as one of several sources of information alongside supplier dialogue, documentation and operational follow-up. Audits do not replace our own risk assessment but form part of an overall basis for assessment.

In addition to the introductory meeting and regular meeting points throughout the year, dedicated follow-up meetings are held with selected key suppliers. These meetings have a fixed agenda covering the mapping of subcontractors, assessment of wage levels (including living wages) and a review of any challenges relating to compliance with the Code of Conduct.

The meetings are structured as dedicated dialogue forums where the preceding year serves as the starting point for identifying challenges, evaluating implemented measures and agreeing on concrete improvement measures. The purpose is to support suppliers in their compliance work and contribute to continuous improvement in the supply chain. (...)

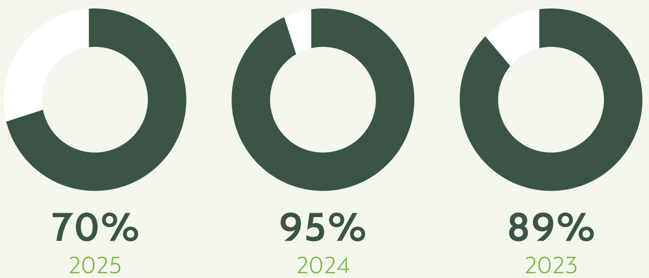
THIS IS GOOD PRACTICE BECAUSE

- The enterprise refers to its suppliers as partners, underpinning a mutual relationship.
- Pre-qualification is carried out in relation to the risk mapping for the product or service to be delivered.
- Third-party audits are used as a supplement to the enterprise's own due diligence.
- The enterprise facilitates dialogue through introductory and follow-up meetings, where key documents for responsible business conduct are reviewed.
- Indicators are actively used to follow up supplier relationships over time.

In addition, Norwegian Concept is tracking an indicator on the share of the total supplier base with which the enterprise has maintained a business relationship for more than three years:

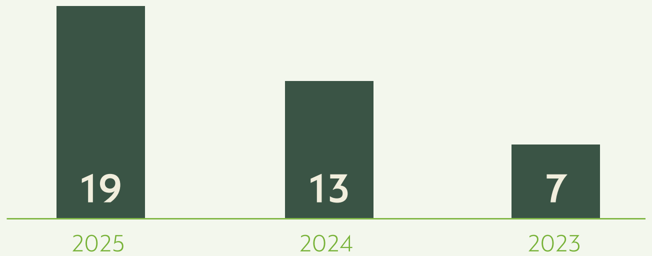
INDICATOR

Share of the enterprise's suppliers with whom the enterprise has maintained a business relationship for more than three years.



In 2024 and 2025, approximately 10 new suppliers were onboarded due to growth in the brand portfolio (new categories).

Number of partners with whom meetings were held in 2025.



This largely covers the procurement volume (approximately 90%) for 2025.

When establishing and continuing supplier and business relationships, it is important that clear information is provided about the enterprise's expectations and objectives relating to responsible business conduct. This includes how the enterprise works towards achieving its objectives, and what this means for the ongoing collaboration. The collaboration must be mutual, with both parties having a clear understanding of each other's expectations and needs, as the basis for responsible purchasing practices. The enterprise should therefore communicate concretely that cooperation on preventing and reducing adverse impacts is expected, and should at the same time facilitate capacity building for suppliers where possible. This helps ensure that requirements can be met effectively and systematically in practice.

Helly Hansen highlights in its due diligence statement how long-term supplier relationships are combined with clear compliance requirements and systematic follow-up in the supply chain:

For decades, Helly Hansen has been focused on building long-term relationships with its vendors. We view this as highly important to maintaining close dialogues and identifying areas for improvement. Simultaneously, we have strict compliance processes which must be followed and to which we require new and existing suppliers to adhere. All new Tier 1 and Tier 2 vendors are required to sign our Code of Conduct which outlines our standards and policies on labor, working conditions, wages, health and safety and the environment. The supplier Code of Conduct is supported by a social compliance program for all Tier 1 factories, which includes training modules to help our suppliers understand and apply all necessary policies. Risk assessments for all Tier 1 and Tier 2 suppliers are carried out and cover country and geopolitical risks, factory inspections, and third-party social audits (Tier 1). Based on these findings–including audit ratings, ethical and environmental performance, and any required corrective actions–Helly Hansen sets the appropriate level of monitoring and engagement for each supplier.

Helly Hansen also requires that all of our Tier 1 and Tier 2 suppliers review, are prepared for, and are in compliance with REACH. They must sign our Chemical Compliance Contract which outlines the expectations we have when it comes to chemical management.

By building trust and long-term relationships with our suppliers, it is easier to set expectations concerning respect for people, society and environment and the expectations regarding our purchasing practices. This is mainly related to how we place our orders, lead-times, and payment terms. Close dialogue with our purchasing team and the suppliers throughout the year makes it possible to solve any unexpected situations that may occur.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise emphasises long-term supplier relationships and works towards mutual predictability, whilst also facilitating clearer expectations for responsible purchasing practices.
- Suppliers receive training and support through a dedicated social compliance programme, with an emphasis on understanding and practical application of the requirements.
- The enterprise requires that subcontractors (Tier 2) also sign its Supplier Code of Conduct.
- Based on findings from risk analyses, audits and the assessment of ethical and environmental performance, the enterprise determines the level of follow-up required for each supplier.

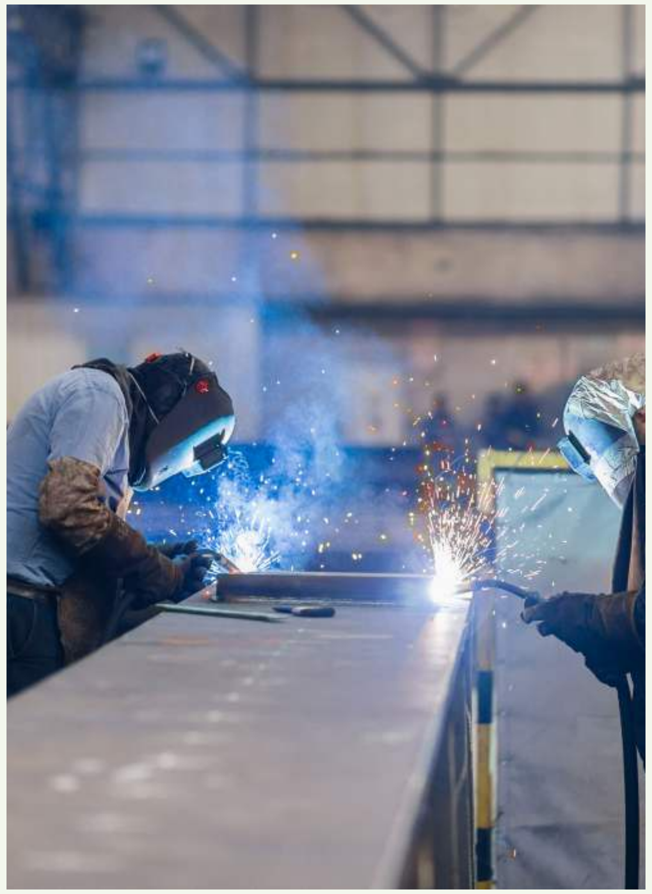
ETHICAL TRADE NORWAY'S RESOURCES FOR STEP 1 – EMBEDDING RESPONSIBILITY

- *Template for Policy for responsible business conduct (Norwegian, English, Spanish and French)*
- *Template for Guidelines for Suppliers (Norwegian, English and Chinese)*
- *Template for Minimum Criteria for Suppliers (Norwegian and English)*
- *Template for Sustainability Strategy (Norwegian and English)*
- *Template for Action Plan for Sustainability Work (Norwegian and English)*
- *Template for internal routine for due diligence (Norwegian)*
- *Template for internal stakeholder analysis (Norwegian)*
- *Template for organisational chart (Norwegian)*
- *Template for guidelines for animal welfare (Norwegian)*

STEP 2 Identifying and assessing the enterprise's impact on people, society, animals and the environment

Identifying and assessing adverse impacts means identifying actual and potential negative impacts on people, society, animals and the environment. This includes impacts linked to the enterprise's own operations, supply chains and other business relationships. The process is continuous and enables the enterprise to build knowledge over time about where the most significant risks arise. This knowledge provides the basis for prioritising focus areas and implementing relevant measures.

The aim is to develop an overall risk picture that can guide further mapping, prioritisation and follow-up. The enterprise's connection to any negative impact is decisive in determining the appropriate response and measures.



ROUTINES FOR MAPPING AND IDENTIFICATION OF RISK

In line with the OECD Due Diligence Guidance for Responsible Business Conduct, the mapping should begin with a general understanding of the enterprise's activities, products and business relationships. This provides an initial risk picture based on where the enterprise operates, how the supply chain is structured, and where goods and inputs are produced, including where purchasing takes place through intermediaries. For enterprises with complex supply chains or several product categories, this first round of mapping will often have to be more general in scope.

In the initial risk mapping, the enterprise should gather relevant information to identify overarching risk relating to:

- sector (e.g. products, services and supply chains)
- geography (e.g. governance, conflict and known challenges relating to human rights, working conditions or the environment)
- enterprise-specific conditions (e.g. previous incidents, known risk areas or established systems for responsible business conduct)

It is often useful to start internally, as information about suppliers, production sites and risk conditions is frequently dispersed across the organisation. Relevant external information is also widely available from public authorities, international organisations, trade unions, civil society organisations and media sources.

Tip!

If the enterprise identifies knowledge gaps in its mapping, it should actively seek to strengthen the information base. Grievance mechanisms and other whistleblowing channels can help identify actual or potential negative impacts that the enterprise has not detected through its own mapping. Such information does not need to be fully verified to provide a basis for further investigation and assessment. Governance systems, including policies and procedures, may need to be adjusted in light of the findings.

BAMA Gruppen is a Norwegian supplier of fruit and vegetables. In its statement, the enterprise describes parts of its routines for mapping and identification of risk as follows:

The mapping covers the entire value chain – upstream supply tiers, own operations and downstream activities – in order to identify both actual and potential adverse impacts on people, animals, society and the environment.

Risk is identified through a combination of internal analyses, supplier follow-up and the use of external risk sources. Prioritisation of risk takes place on the basis of:
scale (how serious the impact is for those affected),
scope (how many may be affected), and
remediability (the extent to which harm can be remediated).

Risks relating to, among other things, forced labour, child labour, overuse of water resources, loss of biodiversity and corruption have been prioritised as particularly significant, based on these criteria and on the enterprise's direct links to the supply chain.

Suppliers are assessed through questionnaires, risk assessments and audits, and heightened due diligence are carried out where the risk is assessed as particularly high.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise includes the entire value chain, both upstream and downstream, when assessing risk.
- The enterprise prioritises risk based on scale, scope and remediability, in line with the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.
- The enterprise carries out heightened due diligence where geographic country risk or risk relating to the supply chain is assessed as high.

SUPPLIER LEVEL MAPPING

Supplier visits and observations, self-assessment questionnaires and audits are central methods for mapping conditions at suppliers. At the same time, these methods often provide only a snapshot and limited insight into underlying causal factors. To obtain a more comprehensive and nuanced risk picture, enterprises should therefore supplement them with information gathered through dialogue with relevant stakeholders and professional communities, particularly actors with local knowledge.

Bergans is a Norwegian producer of backpacks, hiking and leisure clothing, tents and other outdoor equipment. The enterprise describes the following in its statement about how it works with mapping and identification of risk:

When assessing risks, we firstly take into consideration known facts about the country and region of operations. These facts we collect from Ethical Trade Norway, industry forums (such as the European Outdoor Group) and other relevant information sites, e.g., Fair Wear Foundation (FWF), Transparency International, International Trade Union Confederation (ITUC), US State Department country reports and others. Our new digital supplier mapping system also offers a risk mapping overview based on different international reports.

All suppliers receive our Code of Conduct, and must read, understand, and sign this before we enter into any purchase agreement. To get a thorough understanding, we combine information from our own on-site visits and our dialogues with suppliers, quality inspections and external social audit reports, third-party certifications and other external sources of information about the supplier and the context. We always have continuous communication with our suppliers, and we aim to reach agreements based on mutual understanding, respect, and flexibility. Our Hong Kong-office visit our suppliers at least once a year, and in addition to quality controls they also carry out visual observation controls and following up irregularities with corrective action plans.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise uses recognised external sources and industry initiatives to assess risk at country and regional level in the general risk mapping.
- Information from supplier visits, inspections, audits and thirdparty certifications is assessed in conjunction with the general risk mapping.
- The enterprise emphasises ongoing dialogue with suppliers based on mutual understanding, respect and flexibility.

Felleskjøpet Rogaland Agder describes in its statement a systematic approach to mapping and identification of risk, based on the use of various tools and methods across the supply chain and its own operations:

Felleskjøpet Rogaland Agder — siden 1899	THIS IS GOOD PRACTICE BECAUSE
(...) For the supply chain, Sedex is used to carry out a general mapping. For suppliers that are members of Sedex, a self-assessment questionnaire (SAQ) is completed by the supplier, which generates a combined risk score based on this information. For suppliers that have completed external audits registered in Sedex (SMETA), these are also used as the basis for risk assessment. In the industrial area, FKRA has a comprehensive risk and vulnerability analysis (ROS) that is revised annually. This is divided according to various risk areas and workplaces and is made known to employees. Identified risks and improvement measures are followed up in divisional meetings and through the use of TPM (Total Productive Maintenance). For raw materials, we have a risk assessment system that follows HACCP principles. Where there is a risk of conditions relating to raw materials or finished produced feed that could cause harm to animal health or the environment, an emergency meeting will always be held. The emergency meeting determines how the risk is to be handled going forward. The prioritisation of which suppliers are to be audited is based on several criteria. Examples of such criteria are: due diligence, security of supply, feed safety, regulatory requirements and high-risk countries. (...)	• The enterprise has joined the member organisation Sedex and through this gains access to risk information about the supply chain and social audits of suppliers. The enterprise integrates these sources into the overall risk assessment. • The enterprise has clear routines for when suppliers are to be audited, based on pre-defined criteria.

Tip!

Use amfori and Sedex as support tools, but remember that due diligence does not transfer responsibility. Platforms such as Sedex and amfori BSCI provide access to audit reports, risk data and self-assessment questionnaires (SAQs), and can be useful tools in the mapping process, particularly for enterprises with many suppliers and limited resources. Through these platforms, enterprises can access existing SMETA and/or amfori BSCI audits, which cover topics such as working conditions, health and safety, the environment and business ethics.

Because audits can be shared across customers, these platforms can reduce duplication. This can save time and costs, and free up resources for other parts of the due diligence work. Several Ethical Trade Norway members use such platforms and can contribute to experience-sharing.

At the same time, it is important to emphasise that such tools provide support only; they do not fulfil the due diligence duty on their own. Responsibility cannot be transferred to suppliers, audits or certification schemes. Current sustainability legislation, such as the Norwegian Transparency Act and the CSDDD, does not require the use of social audits. The enterprise remains responsible for identifying, preventing and managing risks in the supply chain, regardless of whether a supplier has completed an audit.

Audits should therefore be used as one of several sources of information. They should be supplemented by the enterprise's own assessments, dialogue with suppliers and active involvement of affected stakeholders to provide a more comprehensive picture of the underlying causes of risk.

H&M Hennes & Mauritz describes in its statement how stakeholder engagement can be used to supplement the mapping and identification of risk:

H&M	THIS IS GOOD PRACTICE BECAUSE
Process for engagement and remediation We actively engage with workers along the value chain as part of our due diligence process to identify, manage and remediate actual and potential negative impacts. We place particular focus on affected stakeholders. We use various methods to listen to gather workers' perspectives and incorporate their input into our decision-making processes. For our key production markets, we have local production teams on the ground to evaluate human rights impact and engage with rightsholders and their representatives. Through our global framework agreement with IF Metall and IndustriALL Global Union, we consult with global trade unions and their local affiliates monthly to identify and assess risks and collaborate on mitigation plans, and when applicable provide remedy. We also collaborate with the ILO's Better Work on country programmes in Bangladesh, Cambodia (Better Factories Cambodia), Indonesia, Pakistan and Vietnam. These programmes include assessments, training, advocacy and research in order to change policies, attitudes and behaviour. We have partnered with several organisations including the International Organization for Migration, the Mekong Club and the Centre for Child Rights and Business to guide us in identifying, mitigating and remediating child and forced labour in our value chain. In addition, we consult monthly with relevant local and global stakeholders, such as civil society organisations, suppliers, researchers, peer groups and unions. We assess engagement effectiveness qualitatively by evaluating how it contributes to identifying, mitigating and remediating impacts. Responsibility for overseeing the development of and ensuring engagement occurs sits with the chief sustainability officer who acts as the most senior role with oversight of the process. As part of our sustainability commitment, all business partners must provide grievance mechanisms that allow their employees to raise concerns without fear of retaliation. (...)	• The enterprise works systematically with stakeholder engagement by involving workers, trade unions and other affected parties in the mapping and assessment of risk. • It combines a local presence with collaboration across international organisations and professional environments, and involves both global and local actors in the assessment and follow-up of risk. • Ongoing dialogue and cooperation on measures and any remediation is integrated into the work with due diligence.

NorgesGruppen is a Norwegian-owned trading house with operations within food, health and consumer goods. In its annual report, the enterprise is open about both challenges and experiences in the work of mapping risk relating to raw materials, particularly with regard to the use of certification schemes as a tool in this work.

NorgesGruppen

Supplier dialogue and concrete requirements are NorgesGruppen's most important tools for ensuring decent working conditions in complex value chains. At raw material level, certification is often the most accessible risk-reducing measure. At the same time, NorgesGruppen recognises that certification alone is not sufficient to address all challenges. It is particularly difficult to measure the actual effect at the far end of the value chain, where traceability, control and the ability to influence may be limited. In total, 94 percent of NorgesGruppen's central suppliers have signed the group's code of conduct. We emphasise that these suppliers have been subject to risk assessment.

The challenges are often structural and complex, and are influenced by factors such as poverty, climate change, migration, weak legislation and limited enforcement of workers' rights in certain countries. Reducing risk and improving working conditions in value chains requires a long-term and holistic approach.

Experience shows that lasting improvements often require trust-based relationships, gradual capacity building with suppliers and farmers, and coordinated efforts across actors in the value chain. NorgesGruppen will therefore continue to combine certification with other measures, and further develop its methodology for follow-up and assessment of impact over time.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise makes clear that certification is an accessible risk-reducing measure at raw material level, whilst also acknowledging its limitations. This is specified through recognition that measuring actual effect can be challenging, and that opportunities for control and influence are limited.
- The enterprise underlines the need to combine certification with other measures, including trust-based relationships.

Tip!

Due diligence are strengthened through meaningful stakeholder engagement. This entails gathering information from those who are actually affected, and facilitating two-way communication where relevant information is shared in a timely manner, in a way that is accessible and understandable to the stakeholders. The dialogue should be conducted in good faith and give affected parties a genuine opportunity to convey their experiences, needs and any concerns.

Where risks have been identified, the enterprise should involve the groups that may be affected. If there is a risk of poor working conditions, workers should be involved. If there is a risk of discrimination against women, women should be heard. Where well-functioning trade unions or worker representatives exist, they are often a particularly important source of information about working conditions. The right of workers to organise and bargain collectively is also a fundamental human right, making dialogue with trade unions a central part of stakeholder engagement.

It is important that enterprises take a conscious and systematic approach to the use of sources. How information is obtained during the mapping process, which sources are used, and which stakeholders are involved will affect the quality, credibility and verifiability of the mapping. A sound data basis is essential for making appropriate risk assessments and prioritisations.

Melbye Group a supplier of products in energy, infrastructure and installation, describes in its statement how the enterprise works to ensure a sound and reliable information basis for its due diligence:

MEL BYE

As mentioned, we use Ethical Trade Norway's risk mapping tool as the starting point for our general risk mapping. This tool is based on recognised international indices and data sources:

Global Slavery Index: Provides country estimates of modern slavery based on comprehensive surveys and analyses of vulnerability.

ITUC Global Rights Index: Ranks countries according to the degree of respect for workers' rights, particularly freedom of association and the right to collective bargaining.

Freedom House Index: Assesses political rights and civil liberties in countries based on analyses from experts and field data.

World Bank – Children in employment: Collects data on child labour through household surveys from international organisations and national statistical agencies.

UNICEF – Child labour: Based on international surveys measuring the prevalence and extent of child labour.

Human Development Index (HDI): Measures a country's level of development through indicators for health, education and income.

Gender Inequality Index (GII): Measures inequality between genders based on reproductive health, empowerment and participation in the labour market.

Global Gender Gap Index: Compares gender differences within economics, education, health and political participation.

WageIndicator: Shows the gap between the statutory minimum wage and the calculated living wage based on the cost of living.

Corruption Perceptions Index: Ranks countries according to perceived levels of corruption in the public sector based on several independent data sources.

In addition to these sources, which form the risk mapping tool, we have used qualitative sources such as CSR Risk Checker and DFØ's high-risk list. We also use information obtained from our supplier visits and audit forms to identify any other specific areas requiring closer follow-up.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise uses Ethical Trade Norway's risk mapping tool, which is based on a broad selection of recognised and objective international sources.
- Quantitative indices are combined with qualitative sources and self-gathered information, including supplier visits and audits.

Mapping in public procurement

Under Principle 6 of the UN Guiding Principles on Business and Human Rights (UNGP), states should promote respect for human rights among enterprises with which they have commercial relationships. It is emphasised that this can, and should, take place through public procurement. Public contracting authorities are therefore expected to set requirements for, and follow up, suppliers' practices where there is a risk of human rights violations. This also follows from Section 5 of the Act relating to Public Procurement (the Public Procurement Act).

Lillestrøm municipality provides in its due diligence statement a structured approach to risk mapping, where the work is adapted to different phases of the procurement process. The municipality distinguishes between mapping at the point of entering into new contracts and in the follow-up of existing contracts, and adapts its method, information base and priorities according to which phase the work is in:

Lillestrøm kommune

Mapping risk of possible breaches of workers' rights, the environment and society when entering into new contracts.

Lillestrøm municipality does the following to identify risk of possible breaches affecting people, animals, society and the environment when entering into new contracts:

General risk assessment and categorisation of upcoming procurements
We carry out an annual general risk assessment and categorisation in which we identify upcoming procurements with regard to the risk of breaches of human rights, workers' rights or animal welfare, and potential climate and/or environmental impact.

Procurements are divided into four risk categories as follows:

A. As B, but the procurement has been identified in the annual risk mapping as strategically important or is to have a particularly high level of ambition.

B. DFØ's high-risk list, significant climate and environmental impact (FOA § 7–9 (2) or (4)), or significant risk of breaches of animal welfare.

C. Moderate to low risk of breaches of human rights, workers' rights or animal welfare, or climate and/or environmental impact (FOA § 7–9 (2) or (4)).

D. Negligible climate footprint/environmental impact (FOA § 7–9 (5)), no or acceptable risk of breaches of human rights, workers' rights or animal welfare. This is made visible in the procurement plan.

To identify risk of possible breaches of workers' rights, the environment and society, Lillestrøm municipality primarily uses DFØ's high-risk list. The high-risk list draws on reports and surveys produced by the ILO.

Other relevant sources worth mentioning are the US Department of Labour, US State Department country reports, as well as collaboration with other professional environments and municipalities.

Specific mapping of risk and potential climate and environmental impact
In the work on a procurement, a specific mapping must always be carried out of the risk for breaches of human rights, workers' rights or animal welfare in the specific procurement, as well as the specific potential climate and/or environmental impact associated with what is to be procured.

This mapping is embedded in both the "Routine for conducting competitions" and the "Contract strategy for Lillestrøm municipality".

Based on the specific risk mapping, each individual procurement adviser is to draw up concrete proposals for measures to reduce risk and impact.

Mapping risk of possible breaches of workers' rights, the environment and society in contract follow-up.

Lillestrøm municipality does the following to follow up risk of possible breaches affecting people, animals, society and the environment in the municipality's contracts:

After entering into a new contract, the responsible procurement adviser is to transfer the contract to the contract manager through a handover meeting. The purpose of this meeting is to ensure that the contract manager is made aware of which assessments have been made, which risks the procurement adviser has identified as associated with the procurement, and which areas in particular must be followed up during the contract period. The contract manager transfers this information to the contract catalogue and includes it as a separate item in the start-up meeting with the supplier.

Throughout the year, and in line with experience, the municipality identifies which contracts carry the highest risk of breaches and are to receive extra follow-up. For these contracts, Ethical Trade Norway's risk assessment tool is used, for example, to request information about the supply chain for specific products, and other spot checks on compliance with contract requirements are carried out. Status and contract follow-up meetings are also held throughout the year with current suppliers to gain better insight into their supply chains. As our own maturity in contract follow-up increases, we will also increase the number of contracts being followed up.

Each summer, a self-reporting form is sent to our suppliers regarding compliance with social contract terms in their supply chains. The responses received are processed during the autumn of each year.

We have not yet identified any breaches of contract that have required the implementation of measures in connection with the follow-up of suppliers' work with due diligence. However, following notification from a project manager, breaches of working hours and wage conditions were identified for two individuals working on the municipality's tradesperson contracts. Dialogue with the supplier is still ongoing, and measures had not been implemented at the time of reporting.

THIS IS GOOD PRACTICE BECAUSE

- The municipality adapts its risk mapping and prioritisation of risk to the different phases of the procurement process.
- The municipality ensures a structured handover between the procurement adviser and the contract manager, so that the contract manager is made aware of the risk assessments and which conditions should be followed up during the contract period.
- The municipality has embedded the work of mapping risk in central governance documents.
- The municipality uses internationally recognised sources and collaboration with various professional environments when mapping risk.

PRIORITISATION OF SALIENT RISKS

Based on the general risk mapping, the enterprise can identify and prioritise its most significant risk areas. These priorities provide the starting point for more detailed assessments of potential and actual impacts. Prioritising certain risk areas based on severity does not mean that other risks are unimportant, but that the most serious consequences are addressed first. The mapping should be reviewed regularly and updated when there are significant changes in the risk landscape, for example due to war and conflict, changes in trade patterns or tariff policy, or the establishment of new markets, products, suppliers and/or business relationships.

Affected stakeholders and rights-holders, or their legitimate representatives and trade unions, should always be consulted and involved when the enterprise assesses possible adverse human rights impacts, both before and during the process. Where direct consultation is not possible, the enterprise should seek input from independent and credible experts, such as human rights defenders, trade unions and civil society organisations.

Stormberg describes in its due diligence statement how the enterprise works systematically to identify and prioritise risk in its own value chain on the basis of the general risk mapping:

STORMBERG – SMÅ TURER ER OGSÅ STORE	THIS IS GOOD PRACTICE BECAUSE
In 2025, Stormberg has strengthened its routines for mapping and identifying risk. The mapping covers the entire value chain – from raw material procurement and production in China, through logistics and warehousing, to sales, customer use and end-of-life disposal. We use the following approach: In 2025, we have carried out a double materiality assessment (DMA) following the EFRAG methodology, in which we have systematically mapped impacts, risks and opportunities (IROs) for all sub-processes in the value chain. The DMA is based on our own expertise regarding our own impacts, risks and opportunities, information from our partners, forthcoming EU regulations, industry sources and publicly available information about the clothing industry. The work on the DMA has given us a considerably more detailed risk landscape than previously, with over 160 identified IROs distributed across environment (E), social conditions (S) and business conduct (G). For detailed risk at material level, Ethical Trade Norway's risk tool has been used. The prioritisation of risks has been carried out according to severity in line with the OECD model. The four risk areas we have prioritised most highly are: (1) greenhouse gas emissions throughout the entire value chain, with the main weight in upstream production (Scope 3), (2) chemical pollution from production processes, (3) product lifespan and the circular economy, and (4) workers' rights in the supply chain in China, with particular focus on overtime, wages and the right to organise. The information base for the mapping includes regular dialogue with external professional environments (RISE, CEMAsys, Wei Chen/LO, Ethical Trade Norway), the enterprise's own supplier inspections and factory visits, annual Supplier Assessment Questionnaires (SAQ), wage surveys, databases such as the ITUC Global Rights Index and ESG Risk Map, as well as participation in professional conferences and webinars on forthcoming EU regulations.	• The enterprise prioritises the most significant risks in line with the OECD's risk-based approach, where severity, assessed on the basis of scale, scope and remediability, as well as likelihood, forms the basis for prioritisation. • The enterprise takes a holistic, continuous approach to risk by mapping the entire value chain and integrating the mapping into its internal routines for due diligence. • The enterprise supplements its risk mapping through regular stakeholder engagement, including physical supplier and factory visits.

Overview table

The aim of the mapping is to give the enterprise a clear and structured overview of its prioritised risks. Transparency about the full overview, or relevant parts of it, is considered good practice. The examples below show how Ethical Trade Norway members present their risks in overview tables:

UNIL

Prioritised risk	Related theme	Geography
Migrant workers in the food sector in Thailand have limited knowledge of their rights, which may lead to forms of forced labour.	Forced labour Freedom of association and collective bargaining Discrimination Occupational health and safety Working hours	Thailand
Systematic use of excessive overtime and weak social dialogue at producers in high-risk countries.	Freedom of association and collective bargaining Occupational health and safety Wages Working hours	China Thailand
Emissions and chemical use at production sites that may harm people, the environment and local ecosystems.	Occupational health and safety Emissions Energy Waste Water	Global
Prioritised at-risk raw material: palm oil	Forced labour Child labour Occupational health and safety Marginalised populations Environment	Brazil Colombia Costa Rica Ecuador Guatemala Indonesia Malaysia Nigeria Papua New Guinea Thailand
Illegal deforestation resulting from paper/cardboard/timber production.	Occupational health and safety Wages Marginalised populations Environment Corruption	Global
Workers' rights, particularly child labour, in the coffee, cocoa and tea sectors. Also challenges related to deforestation in coffee and cocoa production.	Child labour Occupational health and safety Wages Working hours Regular employment Environment	Brazil Indonesia India Kenya Sri Lanka
Overfishing, negative environmental impact and breaches of workers' rights in the seafood industry.	Forced labour Occupational health and safety Environment Animal welfare	Global

Prioritised at-risk raw material: Rubber	Forced labour Child labour Health, safety and environment Wages Environment Water	Thailand
Prioritised at-risk raw material: Cashew	Forced labour Discrimination Occupational health and safety Wages Environment	Vietnam
Prioritised at-risk raw material: Orange	Freedom of association and collective bargaining Child labour Wages Environment	Brazil
Prioritised at-risk raw material: Pineapple	Forced labour Child labour Occupational health and safety Wages Environment Water	Costa Rica Indonesia Thailand
Prioritised at-risk raw material: Apricot	Child labour Occupational health and safety Wages	Turkey
Prioritised at-risk raw material: Cotton	Forced labour Child labour Discrimination Occupational health and safety Wages Working hours Environment	Brazil China Indonesia India Kazakhstan Pakistan Turkey USA
Prioritised at-risk raw material: Hazelnuts	Freedom of association and collective bargaining Discrimination Occupational health and safety Wages Environment	Turkey
Prioritised at-risk raw material: Rice	Freedom of association and collective bargaining Discrimination Occupational health and safety Wages Environment	Bangladesh India Pakistan Thailand Vietnam
Prioritised at-risk raw material: Blueberries	Occupational health and safety Wages Working hours Marginalised populations	Finland Sweden

Prioritised at-risk raw material: Chicken	Forced labour Child labour Occupational health and safety Wages Working hours Marginalised populations	Thailand
Prioritised at-risk raw material: Soy	Child labour Occupational health and safety Wages Marginalised populations Environment Greenhouse gases Water	Argentina Brazil Chile Spain India
Prioritised at-risk raw material: Sugar	Forced labour Child labour Occupational health and safety Wages Working hours Environment Water	China Colombia Costa Rica Dominican Republic Guatemala India Mauritius Mexico Nicaragua Philippines Pakistan El Salvador Thailand USA

We carry out risk assessments in which we identify and prioritise the most significant areas on the basis of scale, scope and remediability of potential and actual risk of breaches of human and labour rights and adverse environmental impact. We maintain ongoing dialogue with suppliers in high-risk countries on structural breaches of workers' rights such as the excessive use of overtime, correct compensation, the right to freedom of association and collective bargaining, and occupational health and safety, in order to contribute to improvements. We carry out continuous updates of our risk assessments as new information is obtained.

ARTISTI

Prioritised risk	Related theme	Geography
Workers' rights and working environment	Forced labour Freedom of association and collective bargaining Discrimination Harsh or inhumane treatment Occupational health and safety Wages Working hours Regular employment Marginalised populations	China Poland Turkey
Children's rights and forced labour	Child labour	China Turkey
Corruption	Corruption	China Poland Turkey
Environmental impact from transport (import)	Environment Emissions Greenhouse gases	Global
Raw materials/materials	Animal welfare Use of materials	Australia China New Zealand Poland Turkey
Plastic packaging	Environment Waste	Global China
Trade via agents	Forced labour Freedom of association and collective bargaining Regular employment Marginalised populations Corruption	China

Artisti has in the 2025 reporting year continued and begun the renewal of its assessment of risk for potential and actual adverse impact on people, society, the environment and animal welfare in its own value chain. The work is based on risk assessments drawing on guidance and methodology from Ethical Trade Norway, supplemented by assessments of environmental impact and animal welfare, as well as the use of external sources and third-party reports.

The overall risk is assessed as broadly unchanged compared to the preceding year. In the 2025 reporting year, no actual adverse events have been identified relating to serious breaches of human rights, including child labour or forced labour, or serious harm to the environment or society in Artisti's supply chain.

On the basis of the assessments carried out, Artisti has prioritised the following risk areas:

1. **Workers' rights and working environment**
   Production is mainly located in China, a country with well-known structural risks relating to workers' rights, freedom of association, wage levels, working hours and the use of migrant workers. These conditions constitute a central risk area for Artisti and are followed up through dialogue, factory visits, documentation requirements and the use of third-party audits where relevant.
2. **Children's rights and forced labour**
   There is a known risk of child labour and forced labour in certain parts of global supply chains. Although Artisti does not operate in sectors where this is assessed as widespread, and no actual cases have been identified in the reporting year, the risk is assessed as elevated in parts of the production countries. This is prioritised through zero tolerance in the Supplier Code of Conduct, requirements for suppliers and close follow-up of prioritised producers.
3. **Corruption**
   Corruption is assessed as a general risk in international supply chains. Artisti uses, among other things, country and risk assessments from Transparency International as a knowledge base, and prioritises long-term supplier relationships, clear contractual requirements and transparency in financial transactions as risk-reducing measures.
4. **Environmental impact from transport (import)**
   The transport of goods, particularly imports from Asia, entails a risk of significant environmental impact. Artisti therefore assesses environmental impact from transport as a prioritised risk area, and works systematically to reduce emissions through a high proportion of sea freight, good planning and limiting the use of more emissions-intensive modes of transport.
5. **Raw materials and inputs**
   The choice of raw materials and input entails risk relating to environmental impact, chemical use and resource utilisation. Artisti prioritises this risk area through increased focus on material selection, product quality, product lifespan and the use of certified and recycled materials where available.
6. **Plastic packaging**
   The use of plastic packaging represents an environmental risk relating to resource use, waste and pollution. Artisti assesses this as a prioritised risk area and works to reduce the amount of plastic packaging, including through requirements for suppliers, optimisation of packaging and improved internal waste management.
7. **Trade via agents**
   The use of agents may entail risk relating to reduced oversight of subcontractors and the value chain. To reduce this risk, Artisti sets the same requirements for agents as for direct producers, including signing of the Supplier Code of Conduct, requirements for traceability, self-declarations and documentation.

Bergans OF NORWAY

Prioritised risk	Related theme	Geography
Workers rights at our suppliers in Asia (OHS, overtime, wage level)	Freedom of association and collective bargaining Occupational Health and safety Wages Working hours	Bangladesh China Myanmar/Burma Vietnam
Climate emissions and environmental issues in our value chain	Environment Animal welfare Emission Energy Water	Global
Chemical management	Occupational Health and safety Environment Emission Water	Global
Political crisis and unrest	Freedom of association and collective bargaining Harsh and inhumane treatment Wages	Myanmar/Burma

We are prioritizing workers' rights for our Tier 1 suppliers (labor intensive), while environmental impact and chemical handling is our focus for Tier 2 suppliers (fabric production, less labor intensive). Risks regarding workers' rights differ somewhat between the different production countries (Tier 1). As a result of our our risk mapping and through review of our supplier social audits we see the need to prioritize overtime work. Our DMA work revealed that chemical management and animal welfare pose high risks for us. Due to the politically unstable situation after the military coup in Myanmar early 2021, we have added political crisis as a salient issue for Myanmar. In 2022 to 2025 we have added wages for Myanmar, due to high inflation rates and political instability. As our supplier in Bangladesh is situated in an EPZ area, we need to learn more about worker rights in this kind of area, such as FoA.

STOKKE

Prioritised risk	Related theme	Geography
Excessive working hours leading to negative impacts on workers' well-being.	Working hours	Bulgaria China Romania Slovenia Taiwan Vietnam
Risk of work-related injuries, accidents or unsafe working conditions.	Occupational Health and safety	Romania Taiwan Vietnam

We have prioritized certain risk areas identified through our annual risk assessment, supported by audit findings and site visits. This prioritization forms the basis for the objectives we set for the coming year and guides the improvement plans we develop together with our suppliers. Progress is monitored through regular dialogue and evidence-based evaluations. Based on our risk assessment, we are focusing on two priority areas: working hours and health and safety. These remain the most pressing challenges in our supply chain and represent areas where preventive action, capacity building, and close supplier collaboration can create the greatest positive impact. Wage compliance also remains an important focus, although it is assessed as a medium risk in 2025. The table below summarizes the progress made in 2024 and outlines the next steps planned for continuous improvement in 2025.

Felleskjøpet
Rogaland Agder — siden 1899

Prioritised risk	Related theme	Geography
Working conditions and workers' rights	Forced labour	China

In the reporting year, we have chosen to prioritise a limited number of risks in order to ensure targeted follow-up.

The main focus is directed towards working conditions and workers' rights, with particular emphasis on the risk of forced labour in supply chains in China. This has been chosen on the basis of risk assessments and the work carried out in 2025 within competence development, mapping and tools for supplier follow-up.

VOICE

Prioritised risk	Related theme	Geography
Working hours are a particular challenge in China, where long working hours and excessive overtime are the rule rather than the exception. There is also a risk of high working hours and excessive overtime in other geographies during periods when time pressure in production is high.	Working hours	China Egypt Turkey
The actual opportunities for freedom of association are limited in the majority of VOICE production countries. In China, legislation places restrictions, whilst in Turkey, Bangladesh and India there are cultural and power-related barriers even where legislation provides for freedom of association. This is closely linked to wages, where we find risk and challenges relating to the achievement of living wages. All Tier 1 producers pay at least the minimum wage in accordance with current legislation in their country, but in several cases this wage may be below the calculated living wage. This is a particular challenge in Bangladesh. At the same time, the gap between the calculated living wage and actual wages has also widened in China, Turkey and other countries as a result of strong inflation over the past 2–3 years. Wage growth has not kept pace with this.	Freedom of association and collective bargaining	Bangladesh Kina Egypt Tyrkia
The HSE situation has improved significantly over the last 10–15 years. VOICE producers generally have few non-conformities in inspections related to HSE. At the same time, there is still a risk of non-conformities related to HSE, particularly in Bangladesh.	Occupational health and safety	Bangladesh
Corruption and the risk thereof are difficult to uncover with certainty in inspections, even if this is checked. All VOICE's most important production countries are also high on the global corruption index. Turkey in particular has had a negative development in recent years.	Corruption	Global Bangladesh Egypt Turkey
No non-conformities or deficiencies have been uncovered at VOICE producers that indicate a specific risk of forced labour. At the same time, the general risk of forced labour is high in some of VOICE's production countries, particularly Bangladesh and Turkey.	Forced labour	Bangladesh China Egypt Turkey
Within the environmental area, emissions and energy are the highest priorities. These are closely linked, and it is in the first comprehensive environmental mapping of VOICE producers that risks related to these are uncovered. There is also uncovered risk related to water. The work on collecting actual environmental data from the producers is relatively new in VOICE, and will be developed and verified through further inspections going forward. The risk analysis will also be supplemented with several external sources in order to gain a better overview of actual risk in the environmental area.	Emissions Energy Water	Globale Bangladesh Kina Tyrkia

The attached risk mapping also contains a description of **VOICE's** process for risk mapping at a general level. The Sustainability Department owns this and updates the mapping regularly, at a minimum every six months.

IDÉ Group

Prioritised risk	Related theme	Geography
Workers in the supply chain (ESRS S2) **Working conditions:** Risk of breaches of labour rights, including child labour, forced labour, excessive working hours, inadequate wages, health and safety conditions, and limited freedom of association. **Our involvement:** IDÉ Group is directly linked through the choice of suppliers and product categories. We can influence through contractual requirements, audits and training.	Forced labour Freedom of association and collective bargaining Child labour Wages Working hours	Bangladesh China Turkey
Business ethics (ESRS G1) Risk of corruption, bribery and unethical handling of supplier relationships and payment practices. **Our involvement:** IDÉ Group is directly linked and can influence through internal guidelines, supplier agreements and compliance programmes.	Corruption	Bangladesh China Turkey European Union
Climate change (ESRS E1) Climate impact from products. High greenhouse gas emissions from production, transport and material use. **Our involvement:** IDÉ Group contributes indirectly and can influence through requirements for suppliers and carbon calculations.	Environment Emissions Greenhouse gases Waste Use of materials	Global
Pollution (ESRS E2) Pollution and use of hazardous substances. Substances of very high concern. Risk of water and soil pollution, and use of chemicals with high environmental impact. **Our involvement:** IDÉ Group is directly linked through product selection and supplier requirements (bluesign® and testing).	Environment Emissions Waste	Bangladesh China Turkey

The prioritised risk areas have been identified through **IDÉ Group's** systematic due diligence and reflect areas where the enterprise assesses the risk of adverse impact on people, society, animals and the environment as particularly relevant. The assessments are based on severity, likelihood and the enterprise's ability to influence the outcome through its own decisions and measures.

The risks encompass both potential and actual adverse impacts, and vary depending on supplier, country of production and product category.

The prioritisation has been carried out in line with the principles of Ethical Trade Norway and the European Sustainability Reporting Standards (ESRS), with particular emphasis on scale, scope and remediability of the impacts.

Workers' rights in the supply chain have been prioritised most highly, as breaches of these can entail serious and irreversible consequences, such as forced labour, child labour and loss of life or health.

Climate change and pollution are also highly prioritised due to their long-term and wide-ranging impact on society and the environment.

Risk relating to animal welfare and business ethics, including corruption, is assessed as significant, but has been ranked somewhat lower in this mapping based on scope and degree of remediability. This does not mean that these risk areas are considered less important, but reflects an overall prioritisation at this stage of the work.

The mapping and prioritisation of risk is a continuous process, and the assessments are updated regularly based on new information, changes in the enterprise and developments in the supply chain.

BERGGÅRD AMUNDSEN

Prioritised risk	Related theme	Geography
Production of solar panels	Forced labour Child labour Discrimination Occupational health and safety Wages Working hours	China
Extraction of raw materials (copper, aluminium, steel, etc.)	Forced labour Child labour Discrimination Occupational health and safety Wages Working hours Environment Corruption	Global
Use of conflict minerals – Risk relating to the extraction of minerals in areas with ongoing conflicts.	Forced labour Child labour Harsh or inhumane treatment Occupational health and safety	Global
Production of inverters	Forced labour Child labour Discrimination Occupational health and safety Wages Working hours Use of materials	China

Berggård Amundsen & Co purchases products primarily from suppliers within Europe, though some suppliers are based outside Europe. Given the nature of the products, and the likelihood that components and inputs may originate from outside Europe, we continue to map the value chain back to raw materials for the most at-risk products.

IDENTIFIED RISKS, BUT NOT PRIORITISED

It is not always possible for enterprises to address all identified risks at the same time. Enterprises must therefore assess both the severity and likelihood of negative impacts in order to prioritise which risk areas to follow up first. Prioritisation does not mean that other risks are less important, but that follow-up is sequenced according to severity and likelihood. Severity is assessed on the basis of the scale, scope and remediability of the impact. Risks that are not prioritised must nevertheless be followed up and managed systematically.

Ethical Trade Norway's tool for risk mapping and prioritisation

To support members in their due diligence work, Ethical Trade Norway has developed a digital risk mapping tool that supports in particular Step 2 (identifying and assessing adverse impacts) and Step 3 (prioritisation of salient risks) in accordance with the OECD due diligence methodology. The tool is designed to provide a holistic and systematic approach to the identification, analysis and management of risk in supply chains. It facilitates detailed mapping of production processes across supply chains, as well as the assessment of country-specific risks based on geographic location. Through the integration of recognised international sources and indices, which are regularly reviewed by Ethical Trade Norway and updated in the risk mapping tool when changes occur, the tool is intended to provide a knowledge-based foundation for identifying and prioritising salient risks relating to human rights and decent working conditions.

A central feature of the tool is the combination of pre-defined risk scores at country level and the enterprise's own qualitative assessments. The aim is to enable a more nuanced analysis of risk, where both general risk conditions and enterprisespecific factors are taken into account.

The tool supports assessments of the enterprise's links to identified risks, including degree of responsibility, contribution and ability to influence. Users of the tool can further tie concrete risk-reducing measures to the identified conditions and document the associated basis for decisions. The purpose is to ensure greater transparency, better verifiability and stronger internal embedding of the work with due diligence.

For further information about the functionality and use of the risk mapping tool, please contact the Ethical Trade Norway secretariat.

ETHICAL TRADE NORWAY'S RESOURCES FOR STEP 2 – IDENTIFYING AND ASSESSING ADVERSE IMPACTS

- *Self-assessment questionnaire (SAQ) for suppliers*
- *Self-assessment questionnaire (SAQ) for agents*
- *Overview of reliable risk sources*
- *Country briefings for ten important producer countries*
- *Ethical Trade Norway's tool for risk mapping and prioritisation (Risk Tool)*

STEP 3 Measures to cease, prevent or mitigate adverse impact

Ceasing, preventing or mitigating adverse impact entails implementing measures to address findings from the mapping. The enterprise's most salient adverse impacts on people, society, animals and the environment are prioritised first. This does not mean that other risks are unimportant or should not be addressed, but that efforts should be directed towards the highest-risk areas and towards measures likely to have the strongest effect.

Whether the enterprise causes, contributes to, or is directly linked to adverse impact on people, animals, society and the environment, will help determine the appropriate measures. Where there is a risk that the enterprise is causing adverse impacts, the activity must cease and further harm must be prevented. Actual adverse impacts must be remediated. Where the enterprise contributes to adverse impacts, it must help cease the harm, prevent further harm and use its leverage to mitigate further adverse impacts. Where the enterprise is directly linked to salient risks through its own operations, products or services, or through business relationships, it should use its leverage to prevent or mitigate adverse impacts.

Enterprises must use their influence and leverage to ensure that suppliers and other business relationships cease, prevent and mitigate adverse impact. Where an enterprise's leverage is limited, it must seek ways to strengthen it. This may include collaborating with other customers of the same supplier, engaging with trade unions or civil society organisations, or joining sector initiatives or other coalitions that seek to address the adverse impacts.

As Norwegian enterprises now enter the fourth year of the Transparency Act, expectations are increasing that due diligence should not only document risks, but also demonstrate how identified findings are followed up through concrete measures. Transparency about risk is important, but due diligence must also lead to action, follow-up and learning over time.

This chapter first presents examples of measures that enterprises have implemented, or plan to implement, to address prioritised and salient risks in their own operations, supply chains and other business relationships. It highlights examples of good practice in responsible purchasing practices, training and capacity building in the supply chain, as well as how the choice of products and certifications can form part of the work to cease, prevent and mitigate adverse impact.

Tip!

It is important to distinguish between preventing and mitigating adverse impact. According to the OECD Due Diligence Guidance for Responsible Business Conduct, prevention refers to measures implemented to stop adverse impact from occurring. Mitigation, by contrast, refers to measures that limit the harmful effects after the adverse impact has already taken place. Prevention is the primary purpose of due diligence.

MEASURES RELATING TO PRIORITISED RISK AREAS

Forced labour

Forced labour is work that a person has not freely consented to, or work to which they initially consented where the employment relationship later proves to be different from what was presented. Forced labour may also be present when it is very difficult or impossible to leave the work – for example because passports, travel documents or wages are withheld, or because the worker is bound by debt.

Migrant workers are a vulnerable group in global supply chains. They may have travelled far from home and across national borders in order to work and may have be exploited during the recruitment processes.

In November 2025, the International Labour Organization (ILO) published a revised edition of the Indicators of Forced Labour. Recruitment fees can result in debt bondage which is one such indicator and may be in violation of ILO Conventions No. 29 and 105 on forced labour. Many migrant workers pay such fees to intermediaries in exchange for residence permits and employment opportunities. In the worst cases, this may result in workers accumulating debt that takes a long time to repay.

Enterprises seeking to address the risk of forced labour often work to introduce the Employer Pays Principle (EPP), under which the employer bears all costs relating to the recruitment of migrant workers.

Helly Hansen highlights in its due diligence statement how the enterprise works to mitigate the risk of forced labour in the supply chain:

THIS IS GOOD PRACTICE BECAUSE

- The enterprise has held dialogue meetings with selected suppliers and subcontractors to discuss challenges relating to forced labour.
- The enterprise has further developed its work with due diligence relating to forced labour following findings identified by a third party, and cooperates with industry partners on the development and follow-up of corrective action plans.
- The enterprise has consulted with authorities in Taiwan on systemic conditions relating to recruitment fees and responsible recruitment, as part of the work on the risk of forced labour.

(...) **Supply chain mapping and risk screening**
Throughout 2025, we continued to ensure that suppliers map their supply chains through the TrusTrace platform. This provides visibility beyond Tier 1, reaching Tier 2, 3, and 4 facilities.

In combination with TrusTrace, the Kharon risk mapping tool enables us to continuously monitor and screen these facilities. Prior to onboarding a new facility, Kharon allows us to screen this potential new supplier for forced labor risks. If the facility is flagged on Kharon, we do not proceed with onboarding them. For existing facilities in our supply chain, we have established internal routines for follow-up whenever risks are flagged on Kharon and will continue to explore how we will tackle these effectively going forward.

Supplier engagement and expectations
We maintain active dialogue with our suppliers to ensure they understand our policies, standards, and expectations regarding the prohibition of forced labor. This is reinforced through our Code of Conduct and our supplier onboarding process. We will continue to engage suppliers in discussions on the importance of appropriate worker policies and procedures and how these should be implemented in practice.

Close dialogue with our suppliers is essential, and in 2025 we held a supplier summit for our key Tier 1 and 2 suppliers where these issues were discussed in depth.

In 2024, the U.S.-based organisation Transparentem published findings on the use of recruitment fees and other labor risks in Taiwanese textile mills. The report listed 47 brands, including Helly Hansen, and referenced two external Tier 2 suppliers. Throughout 2025, Helly Hansen strengthened its due diligence efforts by continuing regular audits across our supply chain and working with industry partners to develop and implement corrective action plans. We also engaged with Taiwanese authorities to address systemic issues and participated in a multi-stakeholder visit to support coordinated action.
In addition, we committed to working with the Taiwan Textile Federation to advance responsible recruitment metrics. Discussions between brands and the relevant suppliers are ongoing to ensure that suppliers repay recruitment fees to their workers, including consideration of what role brands may need to play should suppliers refuse to take responsibility. (...)

Skogstad Sport writes the following in its statement about which measures the enterprise has implemented together with its suppliers to reduce the risk of forced labour in China:

SKOGSTAD®

(...) **Describe already implemented or planned measures:**
We have clearly communicated zero tolerance for forced labour to our suppliers. This is also set out in the governing contractual documents between the enterprise and its suppliers. Accordingly, risk is assessed through audits, supplier dialogue and contextual analyses. Traceability is a decisive element when it comes to the ability to detect potential breaches of human rights, and traceability is assessed as part of due diligence. The enterprise gathers information and opens dialogue where possible. The office in China, and the employees there, are an important part of Skogstad's presence and follow-up of suppliers. The local presence contributes to better information flow, dialogue and follow-up, and strengthens the enterprise's ability to identify and manage potential risks relating to the area. A local presence also provides a better understanding of language, culture and local conditions, which is important for correct data collection and effective supplier follow-up. In 2026, a step-by-step plan will be drawn up for how the enterprise will continue to work with traceability in the supply chain. The work will subsequently be carried out in accordance with this plan in the years ahead to strengthen traceability and the assessment of risk, particularly further down the supply chain.

Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year:
We have relatively good oversight of the first tier of the supply chain. This covers the 20 factories that manufacture finished products (Tier 1). Beyond this, we have an overview of the majority of all subcontractors responsible for raw materials, yarn, fabric, accessories and similar (Tier 2 and Tier 3). Nevertheless, we see that there are gaps when it comes to information, openness and transparency, as well as contact and follow-up the further down the value chain we go. We expect good results from developing a step-by-step approach to the work with traceability. This will likely make the work more manageable and feasible. In addition, we believe that the presence in China can contribute positively to the work with contact, data collection and verification.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise has communicated zero tolerance for forced labour to its suppliers.
- The enterprise works with traceability to detect the risk of forced labour, and has gathered information about subcontractors down to Tier 3 as part of the mapping of risk relating to forced labour.
- The enterprise uses local employees in the follow-up of suppliers in order to strengthen information gathering through language competence, cultural understanding and insight into local conditions.

Unil, the own-brand division of Norwegian retailer NorgesGruppen, has implemented measures to contribute to increased knowledge of their own rights among migrant workers at their Chinese and Thai suppliers. The enterprise has used the training platform Quizrr in this work and describes the measure in the following way in its Ethical Trade Norway report for 2025:

UNIL

(...) **Describe already implemented or planned measures:**
To improve working conditions for migrant workers in the Thai food industry, Unil has implemented Quizrr, a digital training platform, at four factories in Thailand and China. The training covers topics such as fair treatment, health and safety, and responsible recruitment. A total of 1 322 people, including 96 from management, have participated in the training. In Thailand, a pilot project was carried out in which recruitment agencies were also involved to ensure training of workers outside Unil's direct value chain.

Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year:
The measure has given workers increased knowledge of their rights and contributed to improved dialogue between management and employees. Although the pilot project in Thailand did not reach the desired scale, it provided valuable insights into how agencies can be motivated to see the value of broader training. Two factories are to receive the final parts of the training courses during Q1 2025, but beyond that the Quizrr collaboration is not planned to be continued in 2025. The experiences will nevertheless be applicable to future initiatives to strengthen labour rights in the supply chain. We are now in the assessment phase for other initiatives targeting migrant workers in Thailand.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise has implemented a targeted measure to strengthen the protection of migrant workers at supplier factories in Thailand and China, including through training via Quizrr for both workers and management.
- The enterprise has carried out a pilot project in which recruitment fees were included as a topic in the training. Both workers and management participated in the training, and the experiences, both positive and negative, from the pilot are used as the basis for further work with training and the follow-up of migrant workers' rights.

Living wage

Low income and wages are often a root cause of breaches of human rights and decent work. Workers who do not earn enough to cover their basic needs may have to compensate in other ways, such as by working excessive overtime. In 2024, the International Labour Organization (ILO) issued a definition of living wage, which strengthened the work on this topic. Living wages and living income are complex risk areas to work with, but several of Ethical Trade Norway's members focus on these areas.

Ethical Trade Norway facilitates a living wage working group for members that wish to work more systematically with living wages in the supply chain. The group serves as a forum for the sharing of experiences and collaboration on, among other things, objective-setting, supplier dialogue, mapping of wage levels, assessment of wage gaps and responsible purchasing practices. In 2026, Ethical Trade Norway's living wage group comprises 18 member enterprises.

Camilla Pihl Fashion Group is a Norwegian fashion enterprise that designs and sells clothing and accessories under the CAMILLA PIHL brand. Camilla Pihl Fashion Group has identified living wage gaps as a prioritised risk in its due diligence statement. The enterprise became part of Ethical Trade Norway's living wage group in 2025, and describes the following work on the prioritised risk in the reporting year as follows:

CAMILLA PIHL

Goal:
To ensure production is carried out with suppliers that uphold decent wage standards and prioritize the protection of worker's rights. (...)

Describe already implemented or planned measures:
2025: We strengthened our work on living wages, social rights and social dialogue by building internal knowledge and insight across relevant teams. We encouraged the Living Wage Group within Ethical Trade Norway to resume its activities and re establish a shared industry platform for learning and collaboration, which they did!

Using the data collected at the end of 2024, we developed KPIs on wage levels and created a dashboard to monitor these indicators alongside our other social and labour related KPIs. These KPIs will be linked with our purchasing practices, enabling us to better understand how buying behaviour affects working conditions and wage outcomes in the supply chain. This work and KPIs will be included in the Living wage project in 2026.

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

Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year:
2026: Living wage project planned goals and actions: Conduct a comprehensive wage mapping across all suppliers and identify the gap between actual wages and recognised living wage benchmarks.

Select two (or more) suppliers for a pilot dialogue on living wages and related topics, including principles for open costing and transparent price calculations. Establish ongoing dialogue and explore opportunities to build supplier awareness and capacity on living wages and associated labour conditions including grievance mechanisms, worker dialog and representation and social rights.

Assure consistent follow up of audits, CAPs, worker voice and grievance systems. Carry out a digital supplier survey to understand how suppliers experience our purchasing practices and to identify areas where they request improvements.

Plan and implement internal capacity building for the design and production teams on how purchasing practices influence living wages and working conditions. Ensure that all buyers participate in a training programme on responsible purchasing practices in spring 2026.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise has clearly committed itself to working with living wages as a prioritised risk.
- The enterprise participates in Ethical Trade Norway's living wage group to further develop internal competence and a systematic approach to the work with living wages, as well as to facilitate the sharing of experiences and collaboration with other member enterprises.
- The enterprise has developed key performance indicators for wage levels to follow up and measure the work with living wages.
- The enterprise has drawn up a concrete plan for the follow-up of the work with living wages in 2026, with a focus on the mapping of wage data, work with purchasing practices and internal training.

The textile design enterprise **Blåbær Production** maps wage levels in its supply chain. In its due diligence statement, the enterprise writes the following about planned and implemented measures:

BLÅBÆR PRODUCTION

	THIS IS GOOD PRACTICE BECAUSE
Goal: Document and systematically reduce any gaps between living wage benchmarks and actual wages paid, with the objective of progressing toward payment of living wages across our supply chain. (...) **Describe already implemented or planned measures:** • Collection and review of wage data and applicable living wage benchmarks • Identification of gaps between actual wages and benchmark levels • Direct dialogue with suppliers to clarify calculations, expectations, and improvement plans • Integration of living wage considerations into supplier follow-up and corrective action processes • Continued use of third-party audit data as a basis for risk identification and follow-up **Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year:** Third-party audits conducted in 2025 identified five of 28 production units where the lowest wage levels were below applicable living wage benchmarks. Corrective dialogue has been initiated with these suppliers. We aim for these suppliers to reduce identified gaps by at least 50% during 2026 and to work toward alignment with living wage benchmarks by 2027. Continued progress will be monitored through ongoing supplier engagement and data collection.	• The enterprise has mapped actual wage data for workers in the supply chain and assessed wage levels against relevant living wage benchmarks in the areas where production takes place. • The enterprise engages in dialogue with suppliers on the calculation of actual wage data and living wage estimates, expectations for the work on wages and improvements. • The enterprise follows up identified wage gaps through dialogue with suppliers where the gap is greatest. • The enterprise has set concrete ambitions for when the wage gap is to be reduced.

Freedom of association and collective bargaining

Actively supporting freedom of association and collective bargaining is an important principle. Where legislation restricts these rights, enterprises should actively support other forms of democratically elected worker representation. Freedom of association and the right to organise enable workers to raise and discuss shared challenges and concerns with employers. This is central to improving labour standards and workplace practices, including in relation to discrimination and wages.

Freedom of association and collective bargaining often receive significantly less attention than other fundamental rights, despite often facing stronger active resistance from both suppliers and authorities. Responsible enterprises therefore recognise the absence of independent trade unions as an important risk factor in itself, as well as the role of worker representation in preventing and mitigating risks of adverse impacts on people, society, animals and the environment throughout the supply chain.

Nor Tekstil writes the following about how the enterprise works with freedom of association in its due diligence statement:

Nor Tekstil

	THIS IS GOOD PRACTICE BECAUSE
Nor Tekstil shall strengthen its work to promote labour rights in the supply chain, and in particular ensure that employees at our producers have the opportunity for freedom of association, collective bargaining or other forms of democratically elected representation where this is restricted by legislation or practice. The risk assessments carried out in 2025 show that both Pakistan and India have significant risk relating to the lack of freedom of association, informal employment structures and weak enforcement of labour rights. This makes the topic one of our highest priority areas going forward as well. Through supplier audits and producer visits in Pakistan in 2025, Nor Tekstil has deepened its insight into the structural challenges in the region. The visits showed how workers often lack effective access to trade unions in Pakistan. During the same trip, Nor Tekstil held a meeting with AwazCDS, an organisation that works for labour rights and social dialogue. The meeting provided important insight into local conditions, challenges and practical barriers to organising. Through social dialogue with the supplier, we nevertheless gained insight into how they work to strengthen workers' collective bargaining and representation at enterprise level, including through workers' councils or internal committees. At the same time, it is clear that such arrangements may have varying degrees of independence. This knowledge will be central to the continued work with both risk mitigation and advocacy towards suppliers. (...)	• The enterprise has been in contact with a local organisation that works with labour rights and social dialogue, in order to strengthen its understanding of structural challenges in the regional context in which the enterprise operates. • Through its own supplier visits, the enterprise has gained increased insight into how selected suppliers work with democratically elected worker representation, as well as workers' ability to organise freely and participate in collective bargaining.

Varner is a Norwegian textile retail enterprise, with several chain concepts in Norway and abroad. The enterprise focuses, among other things, on worker representation and social dialogue, and writes the following about how it works with the topic in its sustainability report:

VARNER

(...) Engagement with worker representatives (both representatives from trade unions and from worker committees) remains an important part of our due diligence work. Such engagement takes place both during audits and assessment activities, in relation with specific cases or concerns, and in project activities addressing particular topics. Worker representatives, and, where available, trade union representatives, are always interviewed as a part of audits. This enables us to get important information about the situation at the workplace and gives us an opportunity to understand boundaries for improving matters of importance to workers. It also provides an opportunity to understand the impact of improvement measures. To highlight the importance of worker representation we strive to attend and observe election procedures at factories on a regular basis. In 2025 we attended elections at two factories.

In addition to monitoring, we engage in supportive and capacity-building measures to facilitate fulfilment of our requirements. These efforts have focused on increasing workers' awareness of their rights to representation and organisation, strengthening the ability of representatives to act independently and fairly, and promoting dialogue between workers and management to improve working conditions. An example of targeted initiatives aiming to increase fair worker representation in our supply chain, includes the Social Dialogue programme in Bangladesh, which has been implemented in partnership with Ethical Trading Initiative (ETI) since 2015. The programme aims to improve industrial relations at factory level and strengthen functional worker representation. In 2025, 11 trade union members received targeted training, and the programme will continue in 2026. (...)

In addition to tracking the implementation of freedom of association and collective bargaining in our supply chain, we also track factories that have established collective bargaining agreements and the validity of such agreements, and factories that have elected worker representatives. Collective bargaining agreements remain limited across our supply chain, but we intend to use these indicators to inform and target our efforts on worker representation and freedom of association, also to allow us to track and report on progress on these matters in a more robust manner.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise actively involves worker representatives as part of the work with due diligence and participates in elections of worker representatives.
- The enterprise participates in a project that works to strengthen functioning worker representation at production level.
- The enterprise tracks which factories have elected worker representatives or have entered into collective bargaining agreements, and assesses the legitimacy of these.
- The enterprise facilitates social dialogue with suppliers on what responsible business conduct entails in practice.

Bokhari is a Norwegian design and textile enterprise that develops and sells handmade interior and textile products, produced through collaboration with artisans in Pakistan, with a focus on sustainable materials and social responsibility. The enterprise has freedom of association as a prioritised risk and writes the following about how it works with the embedding and follow-up of this with its supplier:

bokhari

Goal:
To be a local beacon in Pakistan for ethical production, where employees' rights and safety are fully safeguarded in line with international standards (ILO). (...)

Describe already implemented or planned measures:
Culture building and leadership: We have invested considerable resources in strengthening a corporate culture where responsibility is embedded with each middle manager. This is done through regular town hall meetings and management training.

Physical oversight: In-person mapping and HSE audits have been carried out to identify improvement potential at the production premises.

Dialogue models: More structured channels for employee participation and dialogue have been established, to ensure that the right to organise and to collective bargaining functions in practice.

Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year:
Expected result: A stable and safe workforce with low turnover, where all employees experience genuine co-determination and financial security.

Activities 2026: As part of our new growth plan 2026–2030, we will implement a digital system for real-time tracking of HSE indicators. We will also carry out an independent employee satisfaction survey to measure the effect of our culture-building work.

Long-term objective: Maintain 100 % compliance with our social standards (Sedex/SMETA) and serve as a driving force for decent work throughout the Sultan Town region.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise has set an objective that its supplier shall be a driving force for decent work in the Sultan Town region, and that employees' rights shall be safeguarded in line with ILO standards.
- The enterprise has established channels for employee participation and dialogue at its supplier, with the aim of supporting the right to freedom of association and collective bargaining in practice.
- The enterprise has worked to embed responsibility in the corporate culture at its Pakistani suppliers through the training of middle managers.

Tip!
Social dialogue is defined by the International Labour Organization (ILO) as a mechanism that includes all forms of negotiation, consultation and information sharing. This takes place between representatives of governments, employers and workers on issues of common interest relating to economic and social policy.

ETHICAL TRADE NORWAY'S RESOURCES AND TOOLS

- *Freedom of Association Flyer (FoA) (Norwegian and English)*
- *Roadmap for the implementation of freedom of association*
- *Freedom of association: How to go beyond audits?*
- *Freedom of association: Mapping tool*
- *Freedom of association: Background and definitions*
- *Indicators for freedom of association and worker representation*

Transport, logistics and regular employment

Transport and logistics play a key role in global supply chains, but the sector is also associated with significant risks of adverse impacts on people and the environment. The risks are particularly prominent in warehousing, road transport and last-mile delivery, where the work is often physically demanding, time-pressured and embedded in complex subcontracting supply chains.

The sector also has significant climate and environmental impacts through emissions, pollution and resource use. Transport and logistics also rely heavily on migrant workers and workers in agency arrangements or without regular employment, who may be particularly vulnerable to exploitation due to language barriers, limited knowledge of their rights, insecure contractual arrangements and dependence on employers and/or intermediaries.

One of the main challenges in the sector is the extensive use of subcontractors, temporary work agencies and other forms of temporary employment. E-commerce enterprises and other enterprises often outsource warehousing, transport and delivery services to third parties, which can reduce visibility over who is actually performing the work and under what conditions. Key risks include excessive working hours, low or withheld wages, recruitment fees, debt bondage and limited freedom to organise. In parts of the sector, worker misclassification is also a particular concern, with individuals who are in practice employees being treated as independent contractors and thereby potentially losing access to employment rights and protections.

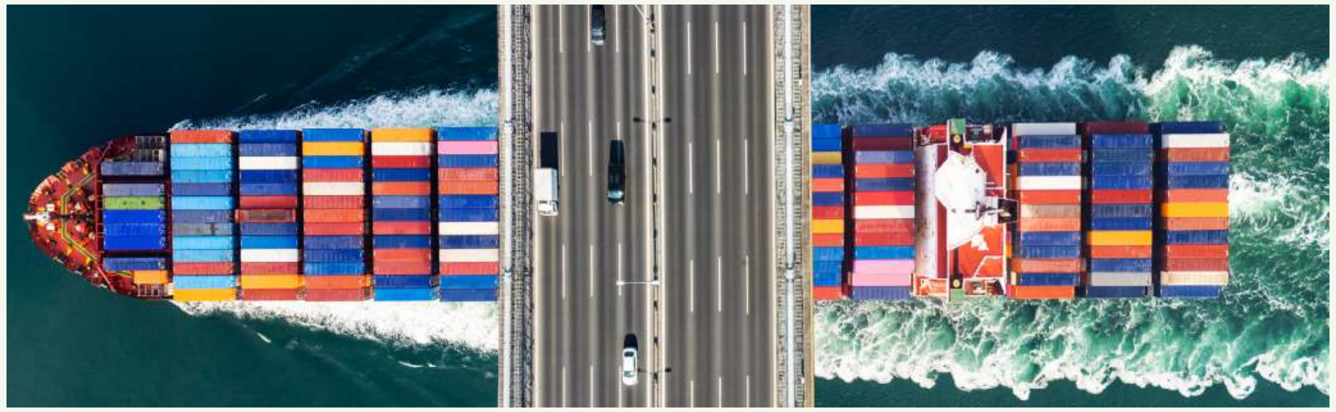
Responsible purchasing practices are therefore particularly important. Price pressure, short deadlines, unrealistic delivery requirements and last-minute changes can heighten risks for both workers and the environment.

In its due diligence statement, **Keller Geoteknikk** describes measures relating to both climate and working conditions in the transport sector. The enterprise highlights work to reduce emissions from transport and combustion, as well as the follow-up of working hours for workers in the transport sector, in addition to having measurable indicators:

KELLER	THIS IS GOOD PRACTICE BECAUSE
Goal: Reduce transport/combustion emissions and ensure compliance with HSE/working hours. **Status:** Commenced (routes/consumption mapped, eco-driving under way; HSE and working hours routines being obtained). (...) **Describe already implemented or planned measures:** Follow-up of routes/consumption, eco-driving; requirements for HSE data; working hours controls. **Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year:** Actual/expected results: Reduced emissions through improved route planning; increased transparency on HSE and documented compliance with working hours. Goals/activities for the coming year: Establish two low-emission pilots (electric/biofuel); test telematics alerts; incorporate working hours into the annual control plan for framework agreements.	• The enterprise has specified concrete measures to reduce climate impact through improved route planning. • The enterprise has addressed risk relating to disproportionately long working hours and how this affects workers in the transport sector.

One of **Artisti's** objectives is to limit the environmental impact from transport in import and distribution, particularly through a high proportion of sea freight for direct imports from China. In its statement, the enterprise describes how long-term production and delivery planning, close customer dialogue and the choice of mode of transport are used to reduce the need for air freight:

ARTISTI	THIS IS GOOD PRACTICE BECAUSE
(...) **Status:** The transport of goods constitutes a significant part of Artisti's indirect environmental impact, particularly relating to the import of goods from China. The enterprise has limited direct influence over the transport tier, but through planning and the choice of mode of transport has the ability to influence overall environmental impact. In the 2025 reporting year, Artisti maintained a proportion of approximately 90% sea freight on direct imports from China. This is in line with the enterprise's long-term objective and is assessed as an important contribution to limiting the environmental impact relating to transport. **Goals in reporting year:** Artisti has a long-term objective of maintaining a proportion of over 90% sea freight on direct imports from China, in preference to more emissions-intensive modes of transport such as air freight. The objective is embedded in the enterprise's environmental policy and communicated internally and to relevant partners. **Describe already implemented or planned measures:** To reduce the environmental impact in the transport tier, Artisti has established routines for long-term planning of production and deliveries. The enterprise has a good overview of production stoppages and periods of reduced capacity in China, such as Chinese New Year and other public holidays, and adapts its production plans accordingly. This makes it possible to commence production well in advance and primarily use sea freight rather than air freight. In addition, an annual planning cycle is used in collaboration with customers to ensure the early start-up of processes and greater predictability in deliveries. **Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year:** The measures have contributed to Artisti maintaining a stable and high proportion of sea freight on direct imports from China in 2025, despite fluctuations in demand and production conditions. Through good planning and close dialogue with both suppliers and customers, the risk of a need for urgent air freight shipments is considered to be reduced. At the same time, the enterprise acknowledges that certain situations may arise where alternative modes of transport are necessary to secure deliveries. In the coming reporting year, we will continue our efforts to reduce the environmental impact of transport by: • maintaining a high share of sea freight for direct imports from China • making greater use of long-term production planning and improved visibility of production periods • working closely with customers to enable early delivery planning • exploring opportunities to increase the share of shipments using biofuel	• The enterprise has set concrete climate objectives within transport. • The enterprise works preventively with emissions through the planning of production and deliveries to reduce the need for urgent air freight shipments. • The enterprise collaborates with both the customer tier and the supplier tier to plan and optimise its own work with climate in the transport tier.



Sverre W. Monsen is a Norwegian textile supplier that delivers goods to private and public buyers in Norway. The enterprise's objective is to ensure that temporary and agency workers, as well as workers recruited through temporary employment agencies, have the same fundamental rights, safe working conditions and predictable terms of employment as permanent employees. The enterprise describes its further work in its statement in the following way:

SVERRE W. MONSEN	THIS IS GOOD PRACTICE BECAUSE

(...) **Status:**
It has been identified that one strategic supplier has had a high proportion of agency workers, and we currently lack verified information about the conditions and follow-up of contractors compared with permanent employees. The topic has been raised as a prioritised risk in the reporting year and is now included in our risk matrix and action plan.
 	
Goals in reporting year:
In the reporting year, our objectives were to:
• Map the proportion of agency workers at all strategic suppliers.
• Identify which suppliers use temporary employment agencies, and which agencies they use.
• Assess whether agency workers receive:
  • the same training
  • the same PPE
  • the same working hours conditions
  • equal pay for equal work
  • access to a grievance mechanism
• Assess the risk that short-term orders or rush orders from SWM may contribute to a high use of contractors. (...)
 	
Describe already implemented or planned measures:
SWM assesses itself as being directly linked to the risk of a high proportion of temporary labour among certain suppliers, and may have contributed indirectly through order variation and rush orders during certain periods. This obliges us to use our leverage to prevent and mitigate the risk through changes in our own planning and clearer expectations.
 	
Against this background, we have implemented and planned the following measures:
• Risk relating to agency labour has been raised in supplier dialogue and regular meetings.
• Relevant information from Amfori-reports has been reviewed with a particular focus on contractors.
• Suppliers with the highest identified risk have been selected for further pilot follow-up and more detailed data collection.
• The topic has also been linked to ongoing work with responsible purchasing practices (S&OP).
 	
Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year:
Actual results: We have raised the risk in supplier meetings, reviewed Amfori findings and identified pilot suppliers.
 	
Gap:
We lack verified information about the conditions/follow-up of agency workers.
 	
Expected results in 2026:
Establish a baseline at 1–2 suppliers, clarify requirements and integrate the topic into the management system.
 	
Goals/activities:
Collect documentation (contracts, wages, working hours, PPE, complaints), dialogue and straightforward improvements at suppliers, as well as analyse our own ordering processes to reduce pressure/high use of agency labour. Indicators: complete documentation at pilot suppliers, equal pay for equal work, working hours/OT, equal HSE treatment, access to grievance mechanisms, reduction in rush orders.
 	
The measures are assessed as appropriate given the enterprise's role and leverage.
	• The enterprise maps which suppliers use temporary employment agencies, which agencies are used, and the proportion of agency workers at all strategic suppliers.
	• Based on the findings, the enterprise prioritises suppliers with the highest identified risk for further follow-up.
	• The enterprise assesses the working conditions of agency workers by following up training, working hours conditions and access to grievance mechanisms.

Climate and the environment

Measures to reduce the environmental and climate footprint will vary between enterprises and supply chains. Enterprises' climate impact concerns greenhouse gas emissions from the entire product life cycle, from the extraction of raw materials, through production and transport, to sale, use and end-of-life management of products. Environmental impact may relate to local pollution, the extraction of scarce resources (for example water-intensive production in an area with water scarcity), and loss of biodiversity. For energy-intensive production, for example, this may involve transitioning to renewable energy and improving energy efficiency.

Tip!

The Norwegian Transparency Act applies to both the production of goods and the provision of services. Enterprises must therefore include service providers in the work with due diligence, on the same basis as suppliers of goods. This may, for example, encompass transport and logistics services, cleaning, staffing, security, IT, catering, waste management and other services procured by the enterprise.

In practice, this means mapping where the risk is greatest, gaining an overview of subcontracting arrangements and who actually performs the work, and assessing whether the enterprise's own prices, deadlines, forecasts and last-minute changes may increase pressure further down the supply chain. Enterprises must go beyond general supplier overview and combine document review with dialogue with workers. They must also assess how digital tools for performance measurement, staffing and route planning are used, whether drivers are correctly classified, and whether there is sufficient oversight of temporary employment agencies and recruitment practices.

Noramix Trade is part of a group operating in the food supply and property development sectors. Its core business is importing goods from production sites in Asia in response to customer requests. The enterprise has identified the use of chemical substances and pesticides, particularly in raw material production, as a prioritised risk area. In its due diligence statement, the enterprise describes its ambitions in this area as follows:

Noramix	THIS IS GOOD PRACTICE BECAUSE
(..) **Goals in reporting year:** Investigate the extent to which suppliers have the opportunity to use alternative methods to chemical spraying to combat plant pests, for example mechanical control, soil covering or the use of less harmful substances. **Describe already implemented or planned measures:** Noramix works in a targeted manner to increase the proportion of goods that are organically grown, as well as conventional products produced with crop rotation and reduced use of chemical pesticides. As part of this work, we carry out audits at suppliers that use chemical pesticides in raw material production, with a particular focus on improvement potential and alternative solutions. Through supplier follow-up, we highlight good practices and concrete improvement measures that can contribute to positive development in the supply chain. An illustrative example is suppliers that, following dialogue and audits, have adopted digital tools for crop monitoring, combined with alternative and gentler pest control methods, such as biological pest control and targeted interventions based on actual needs rather than routine spraying. These experiences are actively used in further dialogue with other suppliers, with the aim of inspiring change, reducing chemical use and strengthening more sustainable agricultural practices across the value chain. **Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year:** Noramix works to reduce the use of chemical pesticides and increase the use of alternative methods, including in product categories such as Indian sauces and organic coconut milk. This work will be continued in the coming reporting year, with the aim of increasing the proportion of raw materials produced with a lower chemical burden and better documented environmental measures.	• The enterprise actively uses its role as an importer and intermediary, and goes beyond merely delivering products on customer request by following up suppliers directly. • The enterprise has a clear ambition to reduce the chemical burden in raw material production, including through an increased proportion of organic raw materials, crop rotation and gentler methods of pest control. • The enterprise follows up the prioritised risk area through supplier audits, dialogue on improvement opportunities and the sharing of concrete examples of alternative methods and better practice in the supply chain. • The enterprise assists suppliers in the sector with the transition to reduce greenhouse gas emissions through active dialogue in which experiences and good practice are shared.

In its due diligence statement, **Lillestrøm municipality** describes how it works to reduce environmental impact and greenhouse gas emissions from construction and civil engineering activities in the municipality in the following way:

Lillestrøm kommune

THIS IS GOOD PRACTICE BECAUSE

Status:
A major effort was initiated to revise the template for the environmental follow-up plan for the municipality's construction and civil engineering procurements. The new template will contain more requirements and fewer recommendations, to ensure a more coherent approach towards climate neutrality by 2027. The new template is expected to be finalised in the spring of 2026. Until then, the original environmental follow-up plan will be applied in all projects. The phasing-in of zero-emission construction and civil engineering machinery, both in projects and in our framework agreements, has commenced and will continue in line with market developments.

Regarding the measurement of direct emissions at construction and civil engineering sites, dialogue was held in 2025 with relevant actors in the market to more precisely define the municipality's needs and lay the foundation for the procurement of a system for the automatic tracking and measurement of greenhouse gas emissions at construction and civil engineering sites. This work is to be continued in 2026.

Goals in reporting year:
The objectives for the reporting year were to commence the phasing-in of zero-emission construction and civil engineering machinery, and to apply the environmental follow-up plan in all procurements of construction and civil engineering activities.

Describe already implemented or planned measures to cease or limit adverse impacts, and the rationale for the measure(s):
As mentioned, work on developing a new environmental follow-up plan for construction and civil engineering has been initiated.

In the municipality's framework agreements for tradesperson services, a requirement for zero-emission construction and civil engineering sites has now been introduced from 01.01.2027. For projects put out to tender outside of framework agreements, requirements are either set for, or award criteria applied to, the use of zero-emission construction and civil engineering machinery.

Describe actual or expected results of the measures described above, as well as goals and activities for the coming reporting year:
The work on the new environmental follow-up plan is expected to ensure the delivery of projects in accordance with the municipality's level of ambition, and to ensure a more strategic approach to the reduction of greenhouse gas emissions in connection with the municipality's construction and civil engineering projects. The work is to be completed in the spring of 2026.

- The municipality uses procurement as a tool to reduce greenhouse gas emissions in construction and civil engineering projects, including through requirements for zero-emission construction and civil engineering sites in framework agreements, and requirements or award criteria for zero-emission machinery in projects outside of framework agreements.
- The municipality works to strengthen the environmental requirements in its own routines by revising the environmental follow-up plan so that it will contain more requirements and fewer recommendations.
- The municipality describes both completed and planned measures, including further work on a system for the automatic tracking and measurement of greenhouse gas emissions at construction and civil engineering sites.

Norgesmøllene AS is a supplier within grain and flour-based products. Together with Felleskjøpet Agri, Reitan Retail/REMA1000 and Yara, the enterprise has entered into a collaboration to produce bread with a lower carbon footprint made with Norwegian oat:

NORGESMØLLENE SIDEN 1866

THIS IS GOOD PRACTICE BECAUSE

(...) In 2024, we launched an important value chain project in collaboration with Yara, Felleskjøpet Agri and Reitan Retail/REMA 1000. The project aims to reduce greenhouse gas emissions in the value chain for grain in Norway, from fertiliser in the field to the final product sold in grocery retail. The first products will be launched in the spring of 2026.

- The enterprises that have entered into the sector collaboration represent the majority of the value chain for bread in Norway and see the value of knowledge sharing and collaboration in implementing measures.

RESPONSIBLE PURCHASING PRACTICES

Responsible purchasing practices are essential for promoting compliance with the principles for human rights, decent work, climate and the environment in the supply chain to which enterprises have committed themselves. By underpinning requirements and expectations towards suppliers with predictability, collaboration and trust, enterprises can prevent breaches and facilitate both social and environmental improvements.

Conventional purchasing practices often include aggressive price negotiations, inaccurate forecasts, late orders, short lead times and last-minute changes, put suppliers under pressure and can be causes of breaches such as poor working conditions, low wages for workers or a failure to safeguard environmental considerations. Enterprises should therefore seek to better understand and address barriers that result from their own purchasing practices, and that may make it difficult for suppliers and other business relationships to act responsibly.

The Student Welfare Organisation in Southeast Norway writes the following about the importance of responsible purchasing practices in their due diligence statement:

Studentsamskipnaden i Sørøst-Norge

THIS IS GOOD PRACTICE BECAUSE

We have developed a new purchasing routine that is intended to contribute to responsible business conduct. Our purchasing practices shall strengthen, and not undermine, suppliers' ability to deliver on the requirements we set to ensure good conditions for people, society, the environment and animal welfare. We shall strive towards long-term supplier relationships with suppliers that show a particular willingness and ability to work for positive development in the supply chain.

To achieve the objectives of our purchasing policy and ensure responsible business conduct, we follow these guidelines in our procurement work:

- Holistic assessment of supplier and product: The selection of supplier and product shall not be based solely on price. We also place emphasis on compliance with our code of conduct, relevant certifications, ability to cooperate, and the risk relating to the country of production.
- Ethical commitments: Significant suppliers shall sign our Guidelines for Suppliers, which form the basis for sound business conduct and reflect the requirements of the purchasing policy and the Transparency Act.
- Familiarity with suppliers' own responsibility work: We shall acquaint ourselves with suppliers' routines for managing risk relating to human rights, social dumping, animal welfare, and climate and environmental impact, in line with the policy's requirement that procurements shall take place in accordance with applicable legislation and ensure responsible conditions throughout the entire supply chain.

- The enterprise sets requirements that its own purchasing practices shall not cause adverse impact in the supply chain.
- The enterprise works to strengthen its influence by building long-term relationships with suppliers and business relationships.
- The enterprise has developed a purchasing routine with guidelines for responsible purchasing practices that is intended to ensure that the objectives of the enterprise's purchasing policy are met.

In its statement, **Blåbær Production** describes how the enterprise's purchasing practices are designed to support responsible production, prevent adverse impact and ensure predictable orders in the following way:

BLÅBÆR PRODUCTION

	THIS IS GOOD PRACTICE BECAUSE
Our purchasing practices are designed to support responsible production, prevent negative impacts on workers, and ensure stable and predictable conditions for our suppliers. Delivery timelines are agreed through direct dialogue with suppliers. Rather than imposing fixed deadlines, suppliers confirm feasible production schedules based on their actual capacity and planning. Our average lead time in 2025 was 222 days, providing sufficient time for material sourcing, production planning, and responsible workforce management. Order volumes are highly predictable, with more than 90% of suppliers receiving volumes within ±10% of previous seasons. Pricing is established through transparent dialogue and must reflect actual production costs, including compliance with our social, environmental, and chemical requirements. We do not pursue short-term price advantages at the expense of responsible production. Long-term supplier relationships are prioritized to ensure stability and enable continuous improvement. Our payment terms are structured to avoid creating financial pressure for suppliers. Three suppliers operate without deposit requirements, including one offering this voluntarily based on our long-term relationship. For other suppliers, balance payments are made promptly after shipment and receipt of required documentation, with an average payment time of 17.4 days after departure. One supplier operates with standard net 60-day terms applied equally to all customers. These practices support predictable cash flow and financial stability. Sustainability requirements are fully integrated into supplier selection, approval, and ongoing evaluation. All suppliers must comply with our Code of Conduct, chemical requirements, and minimum criteria before collaboration begins. Supplier performance is regularly reviewed through audits, certification follow-up, and ongoing dialogue. Suppliers demonstrating transparency, responsible practices, and willingness to improve are prioritized for long-term cooperation. Purchasing and sustainability functions are closely integrated within our organization. The same team is responsible for supplier dialogue, sourcing decisions, and due diligence follow-up, ensuring that sustainability requirements are consistently communicated, implemented, and monitored. We continuously work to ensure that our purchasing practices support responsible production conditions and enable suppliers to meet agreed social and environmental standards.	• The enterprise agrees delivery times through direct dialogue with suppliers based on the latter's actual capacity and planning needs. • The enterprise has an overview of average lead times and uses this overview to manage production time. Purchasing is adapted to the supplier's working capacity. • The enterprise ensures that pricing reflects the supplier's own production costs and costs relating to compliance with the enterprise's supplier requirements. • The enterprise structures its payment terms to reduce the risk of undue financial pressure on suppliers, and seeks to ensure financial stability. • The enterprise works continuously to adapt its own purchasing practices to provide suppliers with better conditions for fulfilling their contractual obligations.

Tip!

Purchasing practices have a significant impact on working conditions in the supply chain. The way an enterprise conducts its purchasing can either facilitate good working conditions, or contribute to excessive overtime and low wages. It is therefore important to map the enterprise's own purchasing practices. Obtaining feedback from suppliers on how they experience the purchasing practices, what consequences these have for working conditions, and jointly finding new and better forms of collaboration, is beneficial for both parties.

Norengros is a B2B supplier of consumer goods to the private and public sectors, and bases its logistics solution on full-range warehouses. In its statement, the enterprise writes about how it works to strengthen its own purchasing practices:

NorEngros
Norengros AS

	THIS IS GOOD PRACTICE BECAUSE
An important part of the work of Norengros's procurement department is the mapping of the chain's purchasing patterns to identify if and where these can be adapted to suppliers' processes in order to create predictability, transparency and cost efficiency, as well as reduce risk in the value chain. Norengros's purchasing practices today are the result of many years of work listening to producers and adapting (to the extent possible) to their processes. The objective is to harmonise our needs with their capability in order to create a secure and predictable value chain. Norengros ensures predictability in our purchasing and agreements by using a standardised contractual framework that safeguards legal, logistical and financial matters. At Norengros, all contracted suppliers have delivery and payment terms specified in our contract. Wholesalers across the country make call-offs in accordance with what is specified in the contract with the relevant supplier. With selected suppliers, Norengros has established an ordering calendar with fixed dates/intervals and an agreed minimum order quantity (MoQ). The terms are agreed upon at the point of entering into the contract, and we prefer supplier collaborations that extend over many years. Should changes in demand arise, we will update the supplier agreement accordingly. We believe this practice has given Norengros a competitive advantage in the market and serves both parties. Norengros prefers to work within long-term supplier relationships in order to secure the supply of goods, create competitiveness and minimise risk.	• The enterprise maps purchasing patterns and adapts its own purchasing practices to suppliers' production processes in order to strengthen predictability, transparency and cost efficiency, as well as reduce risk in the value chain. • The enterprise has as its objective to balance its own needs with suppliers' actual ability to deliver. • The enterprise works with predictable purchasing and a sound planning horizon for orders through the use of a standardised contractual framework, clear purchasing terms in contracts and established ordering calendars with fixed dates, intervals and minimum order quantities. • The enterprise agrees the contract terms in dialogue with the supplier prior to entering into the contract.

Jacobs Douwe Egdberts (JDE), owner of the brand Kaffehuset Friele, is a coffee roaster and supplier. In its due diligence statement, the enterprise describes clearly and concretely how it adapts its own purchasing practices. As part of the work with responsible purchasing practices, the enterprise highlights, among other things, its contribution to the development of new global purchasing principles for the coffee sector, which were launched in March 2026:

JDE Peet's	THIS IS GOOD PRACTICE BECAUSE
(...) JDE Peet's is actively involved in a sector initiative led by the Global Coffee Platform, IDH and Solidaridad which followed a study published in 2024 on value distribution in the coffee industry. The study sparked interest among a broad range of sector stakeholders exploring additional ways to support farmer prosperity, including the co-creation of common procurement principles for the coffee sector. This work is still ongoing. However, the following two priority principles have been selected, to provide a pathway for transformation: • Strategic Partnerships: These shift sourcing relationships from short-term transactions to longer-term, predictable collaboration, enabling farmers to plan, manage risks, invest, and move to sustainable coffee production. • Sustainable Coffee Production: This principle establishes a floor for production standards and ensures that farmers are not only expected to comply with sustainability requirements but are also supported to do so through adequate remuneration, services, and transitional support. Together, these principles contribute to improved outcomes for both farmers and supply chain actors: • For farmers: Sufficient and stable incomes, improved access to finance, reduced exposure to and ability to manage risks, and greater resilience to economic shocks. • For companies more secure supply, stronger supplier loyalty, reduced exposure to risks, better performance on ESG and due diligence requirements, and lower reputational risk. (...)	• The enterprise has engaged at sector level globally in the development of two shared purchasing principles that are intended both to provide coffee farmers with better livelihoods and to secure the supply of coffee to the global industry in the future. • The first principle, strategic partnerships, highlights the importance of shifting the purchasing of coffee from a short-term transaction to long-term, predictable partnerships that enable farmers to plan, invest and build resilience in relation to climate change. • The second principle, on sustainable coffee production, establishes a minimum standard for coffee production, which means that farmers are not only expected to meet sustainability requirements, but are also supported in doing so through receiving adequate payment for their crops and support for the transition.

Denofa has processed raw materials into food and feed for over 100 years, and the enterprise's most important raw material today is sustainability-certified, deforestation-free and GMO-free soybeans. In its due diligence statement, Denofa highlights the payment of additional costs as an example of how the enterprise adapts its own purchasing practices:

denofa	THIS IS GOOD PRACTICE BECAUSE
Denofa pays an additional cost to ensure that all requirements for the producer are met. In particular, this includes incentives to encourage farmers to choose to grow non-GMO soy. Denofa has its own Code of Conduct to which the supplier must commit. Measures to cease, prevent or mitigate adverse impact/harm on people, society and the environment in the supply chain are a requirement that Denofa sets for its suppliers and form part of the basis for approval in all of Denofa's supplier audits.	• The enterprise gives concrete expression to responsible purchasing practices through the payment of additional costs relating to the producers' fulfilment of requirements for sustainable and responsible production.

In its due diligence statement, **FoodMan** describes how the enterprise uses artificial intelligence to adapt its own purchasing practices:

FOODMAN	THIS IS GOOD PRACTICE BECAUSE
We have adopted new digital tools and AI-based solutions in production planning and inventory management to strengthen the quality of our forecasts and planning processes. This provides us with a better basis for sharing expected demand and planned volumes with suppliers, enabling them to plan production and deliveries more predictably. At the same time, we maintain a realistic view of the limitations of the technology. AI is used as decision support in combination with professional judgement and experience. Increased transparency and the sharing of plans contribute to a more responsible and stable supply chain, with reduced risk of emergency measures, waste and unnecessary pressure.	• The enterprise uses artificial intelligence to adapt forecasts, planning and volume sharing with suppliers in order to strengthen responsible purchasing practices. • The enterprise uses artificial intelligence as decision support combined with professional judgement and experience.

Tip!

Several Ethical Trade Norway members describe in their due diligence statements how they use various artificial intelligence (AI) tools to support their due diligence work. Where AI is used as a support tool, enterprises should have clear procedures for responsible use, human oversight and verifiable assessments. The OECD's Due Diligence Guidance for Responsible AI was launched in February 2026 and provides practical guidance on how enterprises can develop and use AI in line with the OECD Guidelines for Responsible Business Conduct and the OECD AI Principles.

ETHICAL TRADE NORWAY'S RESOURCES AND TOOLS

- *Guide on responsible purchasing practices*
- *Procurement mapping exercise*
- *Purchasing Practices Initial Risk Assessment Tool*
- *Internal routine for responsible purchasing practices (Norwegian)*
- *RPP Training Summary*
- *Supplier Engagement Briefing*
- *Purchasing Practices HRDD Framework*

TRAINING AND CAPACITY BUILDING IN THE SUPPLY CHAIN

Contributing to the development, capacity building and training of suppliers and workers in the supply chain can be important measures for preventing and mitigating risk of adverse impact and for meeting standards relating to people, society, animals and the environment.

The coffee wholesaler and roastery **Joh. Johannson Kaffe** describes in its due diligence statement how the enterprise highlights the importance of industry collaboration in the training of workers in the supply chain:

JOH. JOHANNSON KAFFE AS – kjent for god kaffe siden 1866	THIS IS GOOD PRACTICE BECAUSE
JJK has a routine for the approval and selection of suppliers. It is important to us that our partners in the coffee sector are credible actors that actively contribute to supporting the farmers in the value chain. Many of our exporters have employed agronomists, and some also social workers, who work with competence development and training among the coffee farmers. The initiative Nossa Voz, to which several of our partners contribute, works with the training of workers on their rights. For more information: https://nossavoz.org.br/nosso-foco/#apoioaotrabalhador. International collaboration with our competitors, who are also our colleagues in the coffee sector, strengthens the global partnership for sustainable development. As a partner in International Coffee Partners and Coffee&Climate, we mobilise and share knowledge, expertise, technology and financial resources in several low-income producer countries. This contributes to a better everyday life for many coffee farmers. Important areas in our work to achieve sustainable development are human rights, climate change, poverty, health and pollution, vulnerability and economic development.	• The enterprise highlights the importance of sector collaboration in the training of workers in the supply chain. • The enterprise shares knowledge, expertise, technology and financial resources in several producer countries. • The enterprise places emphasis on partners that contribute to the training and support of the raw material tier of the supply chain.

Varner writes the following about the training of suppliers and workers in its sustainability report:

VARNER	THIS IS GOOD PRACTICE BECAUSE
(...) In 2025, we organized a joint CSR and environmental seminar in China, bringing together key supplier representatives alongside participants from Varner's regional teams and HQ representatives. Through dedicated CSR and environmental sessions, the seminar combined policy updates from Varner with case sharing and best practice presentations, creating a common platform for dialogue across CSR and environmental compliance areas. Topics covered included Responsible Business Conduct and due diligence expectations, labour and employment practices, unauthorised outsourcing risks, transparency and payroll practices, health, and safety requirements, as well as environmental management topics such as wastewater treatment, chemical management and alignment with industry initiatives. (...) To address common issues identified through the GAP assessments, we have also organised a series of Train the Trainer (TOT) workshops with relevant factories, aiming to strengthen training capabilities in the factories, give guidance on effective ways of cascading training through a TOT approach, and share knowledge and experience about how workers can be equipped with knowledge about rights at work. Ethical Trading Initiative Bangladesh was commissioned to execute the workshops. Course materials and a TOT handbook was provided to all participants. In 2025, a refresher session was organised for 29 participants to revisit key learnings from previous workshops and assess their implementation at the factory level. This session provided an opportunity for participants to share their experiences, challenges, and best practices. The program has supported suppliers in establishing dedicated training rooms, strengthening policies and procedures, training internal trainers, improving training manuals and calendars, participants tracking system and ensuring appropriate training content, frequency, and transparent feedback systems. In Bangladesh, we also implemented a targeted capacity-building initiative at one key supplier in 2025, training 166 mid-level management employees. Based on identified challenges in leave approval practices and communication, we developed customised training content with factory management and delivered sessions through a qualified in-house trainer, with Varner Bangladesh representatives present. The intervention improved awareness, strengthened communication, and supported more respectful and consistent handling of worker leave requests. (...)	• The enterprise has engaged representatives from suppliers in seminars on responsible business conduct, social conditions and climate and the environment. • The enterprise has carried out several workshops with production units to strengthen training capacity, provide guidance on the effective cascading of training, and share experiences on how workers can gain increased knowledge of their rights in the workplace. • The enterprise has developed a tailored training programme for middle managers based on challenges identified at the supplier. • The enterprise carried out the training with local representatives present.

Tip!

Sector collaboration can contribute to more effective due diligence including through the sharing of knowledge, experience and costs. This may be particularly useful for small and medium-sized enterprises. Collaboration can make it easier to gather information about common sector risks and possible solutions, and can strengthen enterprises' leverage over shared business relationships. At the same time, it is important to emphasise that the enterprise always has an independent responsibility to ensure that its own due diligence processes are actually carried out.

CHOICE OF PRODUCTS AND CERTIFICATIONS

Many enterprises choose certified products or raw materials to manage risks and adverse impacts related to social and environmental conditions in the supply chain. This can be appropriate and, in many cases, provide better information than non-certified alternatives. Nevertheless, certifications do not provide a guarantee. Enterprises should be transparent about the strengths and weaknesses of certification schemes and consider them alongside other measures.

Würth Norge is a wholesale supplier of, among other things, tools, workshop equipment, technical products and associated service and storage systems. The enterprise provides the rationale for its choice of products and certifications in the following way:

WÜRTH

Würth Norge AS has updated its procedures for supplier selection with an increased focus on certifications and sustainability. Suppliers are assessed on the basis of their commitment to environmentally certified products and responsible production.

When products are phased out, they are replaced with more environmentally friendly alternatives, with a focus on reduced chemical use, safer materials and sustainable packaging. Examples include the Eco series (free from hazard pictograms) and increased use of the Nordic Swan Ecolabel, the EU Ecolabel and OEKO-TEX – Made in Green in our product range.

When assessing certifications, we use Ethical Trade Norway's certification guide as support for understanding which risk areas the various schemes cover, including the environment, working conditions, chemical use and traceability. This provides a better basis for selecting relevant certifications tailored to different product categories and risk profiles.

For packaging, we work actively with the reduction of plastic and increased use of recycled materials. Packaging is FSC-certified where this is relevant, and from 2024, information on correct end-of-life handling has been made clearer for end users in order to contribute to awareness-raising.

We are conscious that certifications should cover actual and relevant risks, and that chosen environmental and sustainability standards should contribute to real improvement in the value chain – not function as a substitute for the enterprise's own requirements and follow-up.

THIS IS GOOD PRACTICE BECAUSE

- When phasing out a product, the enterprise replaces it with more environmentally friendly alternatives.
- The enterprise uses Ethical Trade Norway's certification guide to assess which risk areas different certifications cover.
- The enterprise acknowledges that certifications do not replace its own requirements and follow-up, but should be used as a tool to strengthen the work with responsible supplier management and real improvement in the value chain.

BACKE

Backe is certified according to ISO standards 9001, 14001 and 45001. In Backe's special contract terms, relevant requirements from all of the standards have been passed on to all our goods suppliers and subcontractors. As a general rule, Backe requires that suppliers with an annual turnover to Backe of more than NOK 20 million shall have a functioning environmental management system that is preferably certified according to, or meets the requirements of, ISO 14001, Eco-Lighthouse, EMAS or equivalent. If a supplier is not certified, the supplier must be able to document a functioning environmental management system as well as work on continuous environmental improvement.

Backe has a management system and practices that are aligned with ISO 26000 Social Responsibility. In relation to climate and the environment, the following is set out in the special contract terms:

- "The supplier shall ensure that no timber products made from rainforest material or material from protected forests are delivered. This shall be documented with PEFC/FSC certification."
- "The supplier shall be a member of an environmentally responsible return scheme for the end-of-life treatment of packaging, or fulfil the obligation through an equivalent in-house return scheme (documented through proof of membership from Grønt Punkt Norge AS or an equivalent scheme)."

THIS IS GOOD PRACTICE BECAUSE

- The enterprise discloses which standards it is itself certified according to and which are set as requirements for suppliers.
- The enterprise has a management system that is aligned with ISO 26000 Social Responsibility.
- The enterprise has specific certification requirements relating to risks such as deforestation and waste management.

Unil has developed requirements and guidelines for suppliers and products that describe the requirements the enterprise sets in order to ensure safe and more sustainable products for the brands it sells. The guidelines are divided into requirements and expectations for the categories Food, Pet Food, Non-Food, packaging and animal welfare. Certain requirements also apply to all suppliers. The enterprise shares the guidelines in its due diligence statement. Below are some examples from the guidelines relating to certification requirements:

UNIL

(...) **2.2.3 Coffee**
All pure coffee products must, as a minimum, be Rainforest Alliance certified.

2.2.4 Cocoa
Products containing cocoa, whether as powder or cocoa mass, must be certified in accordance with Rainforest Alliance or Fairtrade. Medium and Premium products may preferably be Fairtrade certified. (...)

2.2.7 Wild-caught fish/farmed fish
All risk products, for example surimi, tuna and vannamei prawns, or products caught in an area with low levels of control over working conditions and resources, must contain ASC/MSC-certified raw materials. The origin of raw materials must always be documented.

2.2.8 Soya
For all products in which soya is an ingredient, it must be ensured that the soya comes from sustainable sources or is RTRS/ProTerra certified.

2.2.9 Tea
All tea must be Fairtrade certified. (...)

THIS IS GOOD PRACTICE BECAUSE

- The guidelines are publicly available on the enterprise's website.
- The guidelines provide a clear and systematic overview of the requirements and expectations set for both supplier and product before an offer can be submitted to the enterprise.

ETHICAL TRADE NORWAY'S RESOURCES AND TOOLS

Ethical Trade Norway has developed certification guides that compare the criteria sets of various schemes against Ethical Trade Norway's 13 Principles for Responsible Business Conduct. The guides are available on our website and cover selected topics:

- *Grocery*
- *Textiles*
- *Products and brands*
- *System, audit and reporting standards*

STEP 4 Track implementation and results

Monitoring and assessment concern the implementation and effectiveness of the enterprise's due diligence work. This involves examining whether the measures implemented are actually working as intended. Have the measures helped to identify relevant challenges? Has the enterprise succeeded in reducing or preventing negative impacts? And does the work provide a basis for learning and improvement?

The enterprise should regularly evaluate its own work and present the due diligence to management. As part of this work, the enterprise should obtain concrete input from affected stakeholders and other relevant actors. Over time, the enterprise should also be able to assess the achievement of objectives and document that its due diligence contributes to actual improvements. The experience gained from monitoring should be used to further develop the due diligence process and strengthen the enterprise's work on responsible and sustainable business practice.

The following section show how members describe their work to monitor the effectiveness and results of due diligence, as well as the indicators they use to track developments.

ETHICAL TRADE NORWAY'S RESOURCES AND TOOLS

- *Proposed indicators for measuring improvements relating to due diligence (Norwegian)*
- *Proposed indicators for monitoring own purchasing practices*

Keller Geoteknikk writes the following in its statement about how it monitors its own work with due diligence:

KELLER

(...) a) Responsibility for monitoring effect and results
The work of monitoring the effect of measures in the due diligence assessments is clearly distributed:

- The Sustainability Manager has the main responsibility for ongoing monitoring, data collection, follow-up of measures and reporting of progress.
- Procurement, project management and operational functions follow-up measures within their own areas, such as traceability, HSE requirements, data quality and collection of documentation.
- The management team receives quarterly status updates and assesses risk, progress and priorities.

Monitoring takes place through the use of KPIs, data controls, supplier responses, meeting dialogue, and the assessment of non-conformances and improvement plans (CAPA). This ensures that measures are actually implemented as defined in the action plan.

b) Responsibility for evaluation of the due diligence assessments
Evaluation of the work is carried out annually and as needed:

- The Sustainability Manager summarises results, findings and areas for improvement.
- The management team assesses maturity, measures and changes in risk.
- The group's sustainability function/board level receives status through established ESG-reporting.

How monitoring and evaluation is carried out in practice
In practice, monitoring and evaluation is carried out as follows:

- Collection of data via contracts, procurement systems, supplier dialogue, traceability requests and verifications.
- Quarterly reviews of measures, KPIs and progress in the management team.
- Ongoing communication of findings and non-conformances to responsible departments.
- CAPA follow-up as needed, with clear deadlines and documented closure.
- Reporting in the annual statement, internal management reports and the group's ESG-systems. (...)

THIS IS GOOD PRACTICE BECAUSE

- The enterprise has coordinated the work of follow-up and monitoring of measures between relevant functions. Shared responsibility in the monitoring work is distributed between functions and is clearly embedded.
- The work is followed up through defined key performance indicators, which are reviewed quarterly by the management team.

Tip!
Monitoring and measuring the enterprise's due diligence helps determine whether implemented measures are effectively addressing adverse impacts in the supply chain, or whether they need to be adjusted. Employees responsible for due diligence and relevant stakeholders should therefore be involved in assessing whether the measures are working in practice.

Ahlsell Norge writes the following about how it demonstrates the effect of its measures:

ahlsell

(...) **1. Data-driven indicators**
- Changes in risk assessment results before and after measures
- Improved documentation quality (EPD, CO2, SDS, CLP, certificates, country of origin)
- Increased response rate and CoC-signing
- Better data quality within product classification (A1–D)

2. Verification through follow-up
- Audits and follow-up reports showing whether suppliers have implemented measures in practice
- Verification of product documentation (SDS, CLP, certificates, PFAS-information)
- Worker interviews confirming actual working conditions
- Assessment of whether risk has been reduced following measures

3. Trend and development analyses
- EPD coverage over time
- PFAS-responses and documented phase-outs
- Quality and completeness of CO_2 data
- Changes in supplier classification and documentation level

4. Methodology improvements as a result of evaluation
A central element of how we demonstrate the effect of measures is that findings from monitoring and evaluation lead to systemic improvements in methodology and routines. In 2025, this has resulted in:
- Updated risk assessment questions (clearer requirements for CLP, EPD, PFAS and country of origin)
- Adjusted assessment criteria for risk classification
- Clearer requirements for supplier onboarding
- Improved documentation flow and controls at product creation
- Strengthened link between risk assessment, supplier classification and product classification
- Further development of Power BI reports that make risk visible earlier

This ensures that measures not only address individual findings, but develop our entire methodology and increase the precision of future due diligence.

5. Industry comparison and best practice
- We assess our own measures and results against industry standards and professional advice from Ethical Trade Norway, Virke, EFO, NOBB and relevant EU requirements
- This is used to understand what is considered "effect" and to adjust methodology and priorities

The effect of our measures is demonstrated through measurable data, verification in the supply chain and systematic improvements to methodology. This allows us to document both short-term improvements (such as the closure of non-conformances) and long-term structural improvements (such as better data quality, more precise assessments and reduced risk in the portfolio).

THIS IS GOOD PRACTICE BECAUSE
- The enterprise uses a combination of sources, such as audits, supplier documentation and worker interviews, in assessing whether implemented measures have had an effect.
- The enterprise evaluates its own measures, results and systems in order to improve its methodology and strengthen the quality of its due diligence.

Idé House of Brands writes the following about how it assesses the effectiveness of its measures:

IDÉ Group

(...) **Quantitative indicators** (what we measure today and what we seek to improve)
These indicators are used to track progress and identify whether risk is being reduced:
- Severity of non-conformances (classification from third-party auditors).
- Response time from suppliers when documentation is requested.
- Share of suppliers with valid environmental and social certifications.
- Number of products with updated sustainability data in the Partner Portal.
- Developments in ESG scores where these are available.
- Number of supplier dialogues and follow-up meetings completed.

These figures show whether implemented measures are actually leading to better compliance, fewer non-conformances and greater maturity among suppliers.

Qualitative assessments (important, but still under development) We use qualitative assessments to understand changes that are not always captured by numbers:
- Impressions from supplier dialogues regarding understanding, ownership and maturity.
- Assessments from audit reports (e.g. degree of transparency and willingness to cooperate).
- Feedback from suppliers on what is working and what is creating challenges.
- Observed changes in working practices, routines or quality systems.
- Whether suppliers share information proactively (a sign of increased trust and maturity).
- Assessments of willingness to improve and attitudes.

These assessments help us understand whether measures are bringing about real change and whether risk is being reduced in practice. (...)

THIS IS GOOD PRACTICE BECAUSE
- The enterprise uses both quantitative and qualitative indicators to measure the effect of its measures.
- The enterprise uses indicators that provide information on whether the implemented measures are contributing to reducing risk.

Sykehusinnkjøp HF is a health enterprise that manages shared procurement agreements for all health enterprises in Norway. In its due diligence statement, the enterprise writes the following about how it demonstrates the effect of its measures:

SYKEHUSINNKJØP

Sykehusinnkjøp uses due diligence as its method. The work of identifying, preventing and mitigating adverse impacts is carried out through due diligence, the setting of requirements and follow-up of those requirements. All work in the supply chains takes place in cooperation with the contracted supplier. We build trust with suppliers by showing that the objective is improvement, not punitive sanctions or termination of contract. Where breaches are identified, an improvement plan will be established and worked on together with the supplier. In cases of high risk, Sykehusinnkjøp will visit the factory or commission a third-party audit. The evaluation of measures is carried out in cooperation with the supplier, and a third-party auditor may also be involved if necessary.

Example 1: In the procurement of antibiotics, environmental requirements have been set for producers to reduce the risk of antibiotic emissions into the local environment. Over two years, 44 global suppliers have obtained certification to document that they are continuously working to reduce negative environmental impact in their production.

Example 2: In a collaboration with Swedish colleagues (Hållbar upphandling), an audit was carried out at a factory in Taiwan where recruitment fees were reimbursed to migrant workers within a short period of time.

THIS IS GOOD PRACTICE BECAUSE
- The enterprise emphasises collaboration with suppliers to achieve impact, and has action plans that are followed up in practice.
- The evaluation of measures is carried out in collaboration with the supplier, and the results can demonstrate concrete improvements in the supply chain.

Use of indicators

The use of appropriate indicators is a sign of maturity in the follow-up of measures. Enterprises should choose indicators that reflect specific risk areas in the supply chain and work towards obtaining reliable data on them. Tracking indicators over time can provide valuable insight into the effectiveness of measures. The following section presents which indicators the enterprises **Blåbær Production**, **REMA 1000**, **Bergans**, **H&M**, **Advania**, **Skogstad** and **Connect Bus** have chosen to follow up annually and how they explain the developments.

BLÅBÆR PRODUCTION

Percentage of our first-tier suppliers who have provided feedback on our purchasing practices

0%	100%	0%	94%
2025	2024	2023	2022

No questionnaire sent out 2025. Next questionnaire is inn 2026.

REMA 1000

Production sites with high geographic risk that have undergone third-party audit

80%	70,5%
2025	2024

No questionnaire sent out 2025. Next questionnaire is inn 2026.

Bergans OF NORWAY

Percentage of tier 1 suppliers with unions or other forms of worker representation

85%	85%	85%	85%
2025	2024	2023	2022

We started mapping this question in 2018, when updating our SAQ. In 2022 we carried out a new survey on wages, where worker organisation also was covered. All of our major suppliers in tier 1 suppliers report that they have a form of working committee present at their factories. Some smaller factories say they have not. We will ensure the quality and accuracy of this information when we complete and analyze the data in our new digital platform during 2026.

H&M

Share of workers in our tier 1 production factories that are female

61%	63%	62%
2024	2023	2022

advania

Share of suppliers with guidelines prohibiting the use of recruitment fees

70%	76%	94%
2025	2024	2023

Target: 100%

Calculated share of Advania's suppliers (based on 80% of Advania Group's procurement cost) that are members of the RBA. The prohibition on the use of recruitment fees is explicit in the shared Code of Conduct. We have seen a reduction in the share of suppliers participating in the RBA collaboration as several of our major suppliers have become software suppliers, whilst the RBA collaboration focuses on producers of physical equipment for the electronics industry.

Associated prioritised risk: Risk associated with labour rights in the supply chain (forced labour and child labour).

SKOGSTAD®

Share of suppliers paying a living wage

45%	33%	23,5%
2025	2024	2023

The indicator is based on data from audit reports and the Anker method as a benchmark. The implementation of the Anker method in the calculation of living wages has increased the gap between the statutory minimum wage and the calculated living wage at several suppliers. Note: All suppliers pay above the statutory minimum wage.

connect bus

Annual GHG emissions (Scope 2 – tCO_2e)

42%	50%
2025	2024

Target: 5%

Kg CO_2e/km has been reduced significantly in recent years based on the transition to electric vehicles and the switch from diesel to HVO in many contracts. For 2026, the target is 5%. Measures to achieve this reduction are focused on drivers' driving style and an increased share of electric buses in our fleet.

STEP 5 Communicate how impacts are addressed

Enterprises must clearly communicate their policies, processes and activities for identifying and addressing actual and potential adverse impacts on people, society, animals and the environment. Communication should further include key findings, assessments and the effectiveness of the measures implemented.

To communicate relevant information effectively to stakeholders, the enterprise should identify which stakeholders it wishes to reach and tailor both the content and the communication channel accordingly. Ensuring meaningful communication with groups that may be, or are, affected by the enterprise's impacts should be a primary concern.

The enterprise should communicate its policies for responsible business conduct, how responsibility is integrated into governance systems and procedures, which risk areas have been mapped and assessed as significant, how these have been prioritised and addressed, and the criteria underpinning these prioritisations. Where possible, the enterprise should also describe objectives, timelines and expected improvements, how implementation and results are managed, as well as any measures for remediation and improvement, either independently or in collaboration with others.

Since the Norwegian Transparency Act came into force on 1 July 2022, many enterprises have established basic information on due diligence in their digital channels. Ethical Trade Norway publishes members' due diligence statements on its website, where they are publicly available.

The next step is to further develop communication so that it provides a more concrete and relevant picture of how the enterprise works with risk, measures, results and learning over time.

The following section presents examples of how enterprises communicate externally about their work, and how open and targeted communication can contribute to building trust in the work with due diligence.

Bokhari is a Norwegian design and textile enterprise that combines Scandinavian design with Pakistani craftsmanship. They write the following in their due diligence statement about how they communicate with affected stakeholders:

bokhari

Bokhari practices an open and direct dialogue with all parties affected by our operations. We believe that honest communication about progress as well as challenges is essential for building trust and ensuring real improvement.

Dialogue with employees and local communities
Our most important channel for communication is the daily contact between management and the employees at Norpak International and the LAMS school.

Participation: Through the democratically elected committees (HSE, workers' rights, gender equality), employees receive direct feedback on how we adress identified risks.

Culture building: We recognise that changing corporate culture takes time. We therefore communicate goals and measures as a shared learning process, in which the employees' insights are instrumental in determining how we address challenges in production. (...)

THIS IS GOOD PRACTICE BECAUSE

- The enterprise has daily contact with the supplier's management and employees.
- The enterprise has established democratically elected committees on HSE, workers' rights and gender equality. Through these committees, the supplier's employees receive feedback on how identified risk is being addressed.

Nor Tekstil writes the following in its statement about how it communicates with affected stakeholders during factory visits:

Nor Tekstil

Nor Tekstil communicates the management of adverse impact directly with affected parties through factory visits and audits, where dialogue takes place with both management and worker representatives. During audits, we combine a tour of the production facilities with document review and conversations to gain a realistic picture of the working day, such as in Pakistan where employees shared insights about wages, working hours and grievance mechanisms.

In 2025, the methodology was further developed by emphasising social dialogue over formal interviews, including conversations with the Workers' Committee to ensure that risk conditions and improvement needs are identified in a way that reflects the employees' perspectives. After each visit, an audit report is prepared and shared with the producer, who must then draw up an action plan to close findings and implement improvement measures. (...)

THIS IS GOOD PRACTICE BECAUSE

- The enterprise conduct dialogue with both worker representatives and management during factory visits.
- The enterprise emphasises social dialogue over formal interviews with worker committees.
- The enterprise prepares a report with improvement points after each supplier visit, which is shared with the producer, and requires the supplier to follow up the improvement points in an action plan.

Tip!
Clear communication on how the enterprise manages actual and potential adverse impacts is essential for trust and accountability. Information should be relevant, accessible and tailored to the target audience, particularly affected or potentially affected stakeholders. This means carefully considering the content, language and communication method. The enterprise should therefore actively involve stakeholders in assessing what information is useful and how it can best be shared, to ensure that communication is understood and can be used in practice.

R&U Holding is a Norwegian holding enterprise that owns and manages enterprises in areas including textiles and retail. The enterprise owns Russeservice, Redress and University. In its due diligence statement, R&U Holding describes how it handles external requests for information under the information requirement imposed on enterprises by the Norwegian Transparency Act:

	THIS IS GOOD PRACTICE BECAUSE
To ensure transparency and compliance with the information obligation under the Transparency Act, we have established clear routines for receiving, processing and responding to external enquiries relating to our operations and our work with due diligence. The overall responsibility for handling information requests lies with the Managing Director, in collaboration with those responsible for sustainability and supplier follow-up. This ensures professional grounding and a holistic assessment of enquiries. **Accessibility and receipt of enquiries** On our website, under the sustainability section, we have published a dedicated e-mail address where customers, press, organisations and other stakeholders can submit questions or request information about our sustainability work and our supplier relationships. All enquiries are logged and assessed. We also analyse whether there are recurring themes or issues that indicate a need for clearer information, further measures or improved practice. (...)	• Responsibility for handling information requests is embedded with the Managing Director in collaboration with those responsible for sustainability and supplier follow-up. • The enterprise has published a dedicated e-mail address where external stakeholders can request information relating to the sustainability work. • Enquiries from stakeholders are analysed to identify recurring themes and issues where there may be a need for further information.

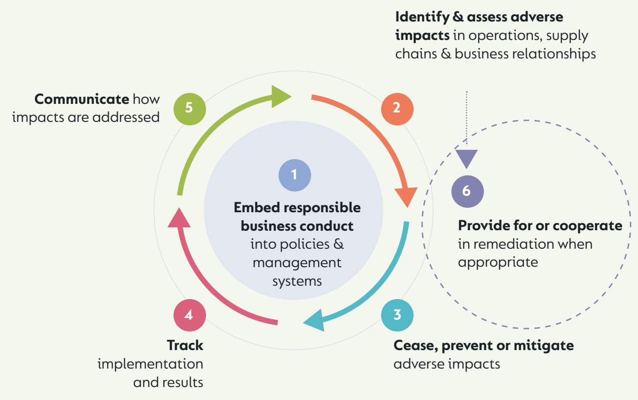
H & M Hennes & Mauritz demonstrates transparency on a range of social issues on its website. It publishes open supplier lists showing which products are produced where. The enterprise also publishes statistics on wages and worker representation among its main producers. See the excerpt from its website below:

	THIS IS GOOD PRACTICE BECAUSE
	• The enterprise demonstrates a high degree of transparency through publicly available supplier lists and information about social conditions in supplier countries. • The enterprise makes comprehensive information about its own sustainability work available on its website.

STEP 6 Provide for or cooperate in remediation when appropriate

When an enterprise identifies that it has caused or contributed to harm, it should provide for, or cooperate in, remediation to address the adverse impacts. It also involves ensuring access to grievance mechanisms for those potentially impacted and rights-holders so that their concerns can be heard and addressed.

Remediation is not part of the due diligence itself, but a separate and important process that the enterprise's due diligence should facilitate. This can also be seen by studying the OECD model for due diligence:



Source: OECD

Grievance and remediation processes are nonetheless closely linked to due diligence. Such processes can provide the enterprise with channels for capturing and addressing actual negative impacts. Information received through grievance and remediation processes can also strengthen the enterprise's risk identification, uncover conditions that have not previously been adequately captured, and provide a better basis for assessing which measures are most appropriate.

The purpose of remediation is, as far as possible, to restore the situation to what it was before the harm occurred. To ensure that this is done in the best possible way, affected rights holders must be consulted and involved before, during and after the process.

Enterprises should have a policy that clarifies their commitment to provide for, or cooperate in, remediation in cases where the enterprise has caused or contributed to adverse impacts on people, society, animals and the environment. In the policy, the enterprise should make clear how it will use its leverage over suppliers and other business relationships responsible for adverse impacts. The policy should be supported by clear procedures for handling remediation in practice, including assessing the enterprise's responsibility, engaging with affected stakeholders, determining appropriate remediation measures, following up whether the measures have the desired effect, and escalating matters to suppliers or other business relationships where necessary.

An enterprise can also cooperate with suppliers to establish operation-level grievance mechanisms, for example internal grievance mechanisms for workers or third-party grievance systems. This may entail setting up a grievance process that includes a roadmap for remediation, timelines for resolution, and processes for responding to grievances where agreement is not reached or where the impacts are particularly serious.

It is not always appropriate for enterprises to establish their own grievance mechanisms, as this may result in a large number of separate mechanisms with limited collective ability to address the underlying causes of grievances. Sector-level multi-stakeholder initiatives are often better placed to address systemic challenges across an entire sector.

ETHICAL TRADE NORWAY'S RESOURCES AND TOOLS

- *Migrant workers – Access to remedy (Norwegian)*
- *Acces to remedy – Practical guidance for enterprises (Norwegian)*
- *What "good" looks like. Grievance mechanisms and remedy (Norwegian)*
- *Template: Remediation Policy and Remediation Process (Norwegian)*

Enterprises' responsibility for remediation

This table summarises enterprises' responsibility for remediation based on their link to actual adverse impact or harm. The table has been developed by Ethical Trade Norway and is based on the business sector's obligations under the UNGP and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

If the enterprise has ...	Then the enterprise should ...	
Caused (or may cause) harm	... cease or prevent what the enterprise is doing that causes harm	... and remediate the harm.
Contributed to (or may contribute to) harm	... cease or prevent what the enterprise is doing that contributes to harm, and use the enterprise's influence to reduce the risk of harm continuing or occurring	... and contribute to remediating the harm.
Identified a link between harm and its own operations/products/services	... use the enterprise's influence to reduce the risk of harm continuing or occurring	... even if the organisation does not have a formal responsibility to remedy the situation, it can still contribute actively.

Advania Norge writes the following about its policies and routines for remediation in its due diligence statement:

advania

Advania Norge has established policies and routines for the handling and remediation of adverse impact or harm to people, society and the environment, in line with the OECD Guidelines for Responsible Business Conduct and the UN Guiding Principles on Business and Human Rights.

Upon identifying actual or potential adverse impact or harm, a thorough understanding of the situation must first be established, including what has happened, the scope and severity, who is affected, and what needs the affected parties have. The question of responsibility is then assessed. An analysis is made of the extent to which Advania has:

- caused the harm
- contributed to the harm, or
- is directly linked to the harm through business relationships, including suppliers.

Where Advania itself has caused or contributed to harm, the enterprise has a responsibility to ensure, or contribute to ensuring, that the harm is addressed and remediated in an appropriate manner. This may entail dialogue with affected parties, cooperation with relevant actors and assessment of appropriate forms of remediation, depending on the nature of the case.

In most cases, Advania is indirectly linked to adverse impact or harm through the supply chain. In such situations, Advania does not, as a general rule, have a responsibility to provide compensation. At the same time, suppliers are expected to take responsibility for remediation. In these cases, Advania will use its leverage to promote corrective and preventive measures.

Should a supplier fail to demonstrate the will or ability to address or remediate harm, Advania will consider further measures, including escalation in the supplier dialogue, closer follow-up, use of contractual tools or, as a last resort, a reassessment of the business relationship.

Responsibility for remediation and further follow-up is embedded at the relevant management level, and is assessed in dialogue with affected parties and other relevant actors, in line with applicable laws and internal guidelines.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise has an established policy and routine for remediation that is embedded at management level.
- The enterprise enters into dialogue with affected rights-holders and relevant actors before any remediation is implemented, to ensure that the measures are designed in a way that best safeguards those who are actually affected.

Sykehusinnkjøp HF writes in its statement about an instance of remediation following the identification of the use of recruitment fees in the supply chain:

SYKEHUSINNKJØP

In the follow-up of a producer in Taiwan, a zero-cost recruitment policy was implemented earlier than originally planned and reimbursement to migrants who had paid recruitment fees was expedited. Transparency in the supply chain is a challenge when it comes to knowing whether contractual requirements are being complied with in IT procurement. Sykehusinnkjøp has worked with other public organisations and other partners through meetings, letters and appeals to major actors in the industry to promote greater transparency in this category. Workshops have also been held with the Responsible Business Alliance (RBA) to raise this issue.

THIS IS GOOD PRACTICE BECAUSEI

- The enterprise works preventively by implementing a zero-cost recruitment policy.
- The enterprise collaborated with other public organisations to increase transparency.
- The enterprise has held a workshop with the Responsible Business Alliance to highlight the use of recruitment fees in the supply chain.

Bergans Fritid describes in its statement how the enterprise uses corrective action plans to follow up non-conformances identified through internal inspections and external social audits. The enterprise also provides concrete examples of how more serious complaints have been addressed in collaboration with stakeholders and other brands on minimum wages in Myanmar:

Bergans OF NORWAY

Corrective actions
During both our internal inspections and external social audits, non-compliances with our Code of Conduct or the audit body's Code of Conduct (such as BSCI, SMETA, Better Work, WRAP, Higg FSLM, etc.) are often identified. Many findings are minor and can be resolved immediately during the inspection or audit. Others require corrective action within a defined timeframe, typically 30 to 60 days. In such cases, suppliers are required to implement corrective measures and provide documentation to either us or the auditor. Findings are formally closed once the corrective actions have been reviewed and accepted.

Certain issues, such as excessive overtime, require structural or systemic changes and may therefore take longer to address. Third-party audits are conducted annually, and follow-up audits are often carried out to verify the effective implementation of corrective actions.

More severe complaints
In October, we were contacted by one of our stakeholder partners regarding a complaint submitted through the FWF hotline by a worker at one of our suppliers. The allegations were serious and included harassment, safety concerns related to mechanical work, deductions from bonuses, bribery involving inadequately trained mechanics, among other issues.

We coordinated with other European brands sourcing from the same supplier and agreed on a common approach. Our stakeholder partner conducted a site visit to assess the allegations and confirmed that some, though not all, of the complaints could be substantiated. Corrective actions were recommended, including targeted training in collaboration with relevant organisations.

We subsequently engaged with the supplier and offered to share potential costs related to corrective measures. The supplier responded promptly and acknowledged the seriousness of the issues raised. They had already initiated their own internal review; some matters had been addressed, while others required further investigation.

By early December, we received a comprehensive corrective action plan outlining measures already implemented, actions planned, and clarifications regarding certain allegations the supplier considered to be based on misunderstandings.

We view the supplier's response as constructive. The complaints were treated with due seriousness, and appropriate corrective actions were initiated. We respect the supplier's preference to manage the remediation process independently, without financial contribution from our side. We will continue to monitor progress closely throughout the coming year.

Common statements together with stakeholders
Bergans has participated in common public statements regarding the level of minimum wages in Myanmar. This was initiated by textile brands and carried out through the Garment Advocacy Group (GAG) in EuroCham Myanmar.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise describes openly how non-conformances are identified, followed up and closed through corrective action plans, with clear deadlines, documentation requirements and verification of implemented measures.
- The enterprise demonstrates how meaningful stakeholder engagement can be carried out in practice. A complaint from a worker was followed up through dialogue with the organisation that submitted the complaint, coordination with other European brands using the same supplier, an on-site assessment of conditions, and further dialogue with the supplier on corrective measures and follow-up.
- The enterprise has contributed to advocacy work through a joint public statement on concerns relating to the minimum wage level in Myanmar.

Noramix Trade identified during the reporting year instances of negative impact relating to both working conditions and the environment in raw material production. In its due diligence statement, the enterprise describes how they follow their policy for remediation, and how dialogue, audits and cooperation with suppliers form part of the work of addressing non-conformances and following up in cases where remediation has been implemented:

Noramix

(...) **Remediation relating to recruitment costs for migrant workers**
Noramix visited several suppliers in the reporting year to contribute to the remediation process following irresponsible recruitment practices. Migrant workers from Myanmar and Laos had in certain cases been charged recruitment fees, in breach of international standards. The suppliers have:

- acknowledged their employer responsibility
- committed to the employer paying all recruitment costs
- implemented remediation measures for workers who have previously paid fees
- documented reimbursement and changed routines

Noramix has maintained close dialogue throughout the process and followed up to ensure that the measures actually benefit the workers. This is an example of remediation where the supplier is responsible, but where Noramix has played an active role in securing improvement.

Remediation and improvement relating to chemical use in raw material production
Noramix has assessed that the extensive use of pesticides and chemical substances in parts of the supply chain may have an adverse impact on the environment, biodiversity and workers' health. This has been a prioritised area, particularly in India.

The measures implemented include:

- close dialogue with the supplier on the reduction and phase-out of pesticides
- agreement to replace raw materials and select producers that use more environmentally friendly agricultural methods
- visits to raw material producers in rural areas to discuss sustainable cultivation methods
- follow-up of progress through regular digital meetings

This work has contributed to concrete changes in the raw material supply chain and reduces the risk of adverse environmental impact.

Strengthening of verification and quality in follow-up
To ensure that remediation measures are implemented in a credible and verifiable manner, Noramix has entered into an agreement with a third-party laboratory to assist in:

- coordination of analyses in India, Vietnam and Thailand
- verification of the quality and origin of raw materials
- control of chemical use and environmental impact

This provides a better data foundation and strengthens the ability to identify and follow up adverse impact.

The remediation measures in the reporting period:

- follow the enterprise's policy of ceasing and remediating adverse impact
- take an active role in dialogue and improvement processes
- cooperate closely with suppliers to ensure lasting change
- prioritise both working conditions and environmental impact in the follow-up

This strengthens the enterprise's due diligence work and demonstrates how Noramix translates principles into practical action.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise is open about concrete instances where adverse impact has been identified, and demonstrates how appropriate remediation measures must be adapted to the type of harm and the extent of the adverse impact.
- The enterprise takes an active role in the follow-up of suppliers, including through dialogue, supplier visits and documentation of reimbursement and changed routines where migrant workers have previously paid recruitment fees.
- The enterprise uses its leverage over suppliers to follow up environmental impact in raw material production, through dialogue on the reduction and phase-out of pesticides, changes in raw material selection and follow-up of more environmentally friendly cultivation methods.
- The enterprise strengthens its follow-up through third-party verification of the quality and origin of raw materials, as well as control of chemical use and environmental impact.

Tip!

Remediation can include, among other things, financial compensation, other forms of compensation, a public apology, the harm being otherwise remediated, prevention of future harm and/or a court ruling.

What constitutes an appropriate form of remediation will depend on the type and extent of the harm. In line with the OECD Due Diligence Guidance for Responsible Business Condcut, it may be useful to consider the following:

- ***Existing standards:** In some cases, national and international standards or laws exist regarding what constitutes appropriate remediation.*
- ***Precedent:** Where no national or international standards exist, the enterprise can seek to align with remediation that has been carried out in similar cases previously.*
- ***Stakeholders' wishes:** In cases of human rights violations, it is central to include the views of those affected on what constitutes appropriate remediation.*

Remember!

Terminating a supplier relationship because the supplier has failed to remediate identified harm should not be regarded as remediation. Termination may nonetheless be appropriate in certain cases. However, the enterprise should be aware that it may still have a responsibility to contribute to remediating harm that has already occurred.

Grievance mechanisms and whistleblowing channels

Grievance mechanisms should provide affected stakeholders and rights-holders with a channel for raising complaints, so that the enterprise or relevant actors can address the cases and contribute to remediation. Grievance mechanisms are particularly useful in cases where there is disagreement about responsibility or about the type and extent of remediation. A whistleblowing channel serves to identify risk or actual harm relating to the enterprise's own activities or business relationships.

Inter-Sun is a family-owned wholesale and retail enterprise that develops and sells its own collections of women's clothing in Norway. The enterprise writes the following about what it does to ensure access to grievance mechanisms at its suppliers:

	THIS IS GOOD PRACTICE BECAUSE
In our guidelines for suppliers, we require suppliers to have a system for handling complaints and concerns relating to human rights, workers' rights, the environment and corruption. This is important to ensure that workers can report conditions they find objectionable, and that suppliers have routines for following up and remediating such conditions. Internally, we have our own routines for handling complaints from our own employees, which ensure a clear and safe process for reporting conditions relating to the working environment and internal operations. Through our membership of the International Accord, all the factories we work with in Bangladesh have access to the Accord's independent grievance mechanism. The mechanism provides workers with a safe and anonymous channel for reporting concerns relating to health, safety and other work-related conditions. Complaints are handled by the RMG Sustainability Council (RSC), which follows up all reported cases and forwards them to the enterprises concerned for further dialogue with the factories. From March to August 2024, the International Accord ran a pilot project in which the grievance mechanism was temporarily extended to cover a broader range of work-related conditions beyond health and safety. At the end of 2025, it was decided that this extension would be made permanent, so that the Accord's grievance mechanism going forward covers all types of work-related complaints. This strengthens workers' access to a safe and independent channel for reporting objectionable conditions and gives us as a buyer a better opportunity to identify and follow up cases that might otherwise be difficult to detect. The grievance mechanism in the Accord is therefore an important supplement to our own requirements for suppliers. To ensure equivalent access to independent grievance mechanisms in countries outside Bangladesh, we will in 2026 assess a possible membership of Amfori. This could help ensure that workers in several of our production countries gain access to safe and accessible channels for reporting conditions that should be improved.	• The enterprise requires suppliers to have safe, accessible and well-functioning systems for handling complaints and concerns relating to human rights, workers' rights, the environment and corruption. • The enterprise demonstrates how access to grievance mechanisms is followed up in practice, including through the factories it works with in Bangladesh having access to the Accord's independent grievance mechanism for health, safety and the environment. • The mechanism provides workers with an anonymous channel for reporting objectionable work-related conditions. • The enterprise is considering membership of other international initiatives as a measure to strengthen the accessibility of independent grievance mechanisms for more suppliers and workers in production countries outside Bangladesh.

Tip!
Under Principle 31 of the UN Guiding Principles on Business and Human Rights (UNGP), there is a set of criteria that effective non-judicial grievance mechanisms should meet. These criteria set out what must be in place for a non-judicial grievance mechanism to be effective and credible for those it is intended to serve. The table below provides Ethical Trade Norway's simplified overview of the criteria.

Criteria	What does this mean in practice?
Legitimate	Affected parties trust the mechanism, and the process is experienced as fair and accountable.
Accessible	The mechanism is known to those affected or potentially affected and linguistic, physical, financial or other barriers are reduced as far as possible.
Predictable	It is clear how the process works, what steps it consists of, the expected timeframe and what types of solutions or outcomes are possible.
Equitable	Affected parties have access to relevant information, advice and necessary expertise to be able to participate on equal terms.
Transparent	The parties are kept informed of progress and process, whilst necessary confidentiality is maintained.
Rights-compatible	The process, solutions and measures are in line with internationally recognised human rights and conventions.
Dialogue-based	Affected groups are involved in the design and improvement of the mechanism, and dialogue is used to find solutions.
Source of continuous improvement	Experiences and feedback are actively used to improve the mechanism and prevent future adverse impacts and harm.

Orkla House Care develops and sells painting tools and accessories for professional and private customers. In its due diligence statement, the enterprise describes how it facilitates whistleblowing and complaints through both a publicly available whistleblowing system and a dedicated grievance mechanism for employees, customers and other stakeholders:

Orkla House Care

(...) The Whistleblower system can be accessed here: https://report.whistleb.com/en/orkla

OHC implemented a new grievance mechanism, aligned with UNGPs/OECD during 2024. We want to encourage relevant stakeholders to access our impact assessments, to submit grievances or knowledge hereof, and to suggest improvements on our actions to prevent or mitigate adverse impacts, or of the grievance mechanism itself. All communication through this channel will be designed for dialogue and will be handled by OHC. *The TELL US & help us do better* can be accessed here: https://orklahousecare.tell-us.app/ui/about

In essence, our grievance mechanism addresses personal or collective workplace disputes or concerns, while the whistleblower system is designed for reporting serious misconduct that could have legal or ethical implications for the organization.

We commit to having effective channels for complaints (grievance mechanisms) that are accessible to all employees.

However, to ensure workers and local communities have access to effective grievance mechanisms in our supply chain, we require of our suppliers to do the same and have systems in place. Our Supplier Code of Conduct and other policies detail our expectations on business relationships.

When to use the Grievance mechanism and the Whistleblower system?
The grievance mechanism is a formalized process within Orkla House Care for receiving and resolving complaints from employees, customers, or other stakeholders, focusing on fair outcomes through dialogue or mediation.

The whistleblower system is a confidential channel for reporting unethical or illegal activities within Orkla House Care, providing protection for the whistleblower against retaliation.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise makes a clear distinction between the whistleblowing system and the grievance mechanism and describes what the different channels are intended for. The whistleblowing system applies to serious objectionable conditions, whilst the grievance mechanism applies to individual or collective complaints from employees, customers and other stakeholders.
- The enterprise has established a dedicated grievance mechanism where relevant stakeholders can submit complaints, share knowledge about possible negative impacts and suggest improvements to both measures and the grievance mechanism itself.
- The enterprise describes how communication through the grievance mechanism should be dialogue-based.
- The enterprise makes both the whistleblowing system and the grievance mechanism accessible through public links.
- The enterprise requires suppliers to have well-functioning grievance systems in place through its guidelines for suppliers.

Tip!
The OECD explains in its Due Diligence Guidance for Responsible Business Conduct the distinction between an early warning system and a process to enable remediation. The distinction is primarily based on the purpose of the arrangements.

The objective of an early warning system is to identify risks (or actual impacts) related to an enterprise's own activities or its business relationships. In its guidance, the OECD gives as an example that an enterprise can establish a worker hotline to provide an opportunity for workers to raise concerns about issues affecting their rights.

The objective of a process to enable remediation is to provide remedy to people who have been harmed. In its guidance, the OECD gives the example of a worker who raises a complaint against management for unfair dismissal. The worker and the enterprise are then brought together to determine an adequate remedy.

The OECD also clarifies in its guidance that a single system, such as a grievance mechanism, can operate as both an early warning system and provide processes to enable remediation.

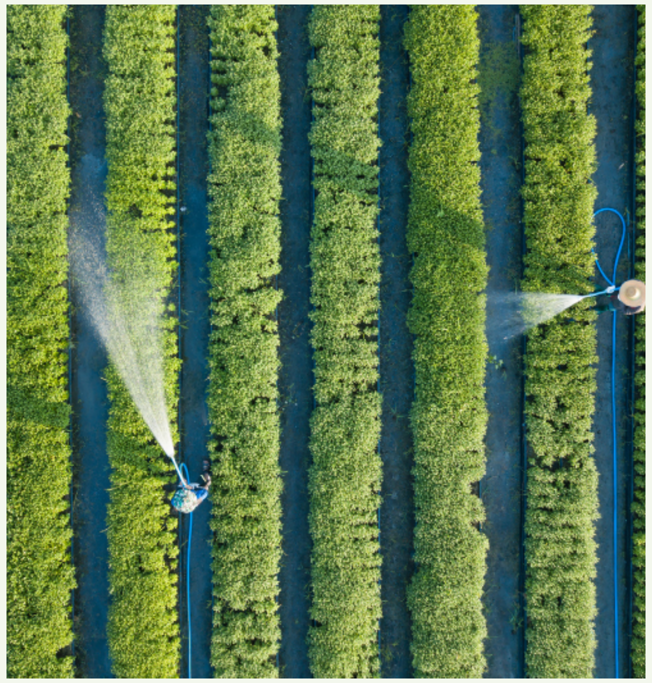
Hamax is a producer of outdoor equipment, specialising in bicycle-friendly transport solutions. In its due diligence statement, the enterprise describes how it intends to strengthen its work with grievance mechanisms and processes to enable remediation in the supply chain, including through the establishment of a joint working group with sister enterprises:

hamax

(...) To strengthen access to grievance channels for impacted workers in our external supply chain, we are taking several steps in the coming year. Together with our sister enterprises, we will establish a joint working group to coordinate our approach to responsible sourcing, including how grievance and escalation processes are communicated and followed up across shared suppliers. We maintain close contact with key production sites through regular visits by Hamax representatives responsible for quality control and supplier follow up. In 2026, we will further enhance this work by introducing a Visual Observation Form (VOF) to ensure more systematic documentation of workplace conditions and potential concerns. We will also provide additional training to our on-site representatives to strengthen their ability to identify, document, and escalate worker related issues appropriately. This approach reflects our aim to support accessible, trustworthy grievance mechanisms without introducing parallel or duplicative systems that could confuse or burden suppliers.

THIS IS GOOD PRACTICE BECAUSE

- The enterprise collaborates with sister enterprises to coordinate the work on responsible purchasing, follow-up of shared suppliers, grievance mechanisms and how these are both communicated and shared with suppliers.
- The enterprise describes plans relating to maintaining contact with key production sites through regular visits from its own representatives with responsibility for quality control and supplier follow-up.
- The enterprise will strengthen its follow-up through more systematic documentation of working conditions and possible concerns, including through the introduction of a Visual Observation Form and providing training to its own representatives in identifying, documenting and escalating worker-related conditions.
- The enterprise aims to support accessible and trustworthy grievance arrangements, without establishing parallel or overlapping systems that could create confusion or additional work for suppliers.



Tip!

There are both judicial and non-judicial grievance mechanisms. One example of a non-judicial mechanism is Norway's National Contact Point for Responsible Business Conduct, which handles complaints concerning alleged non-observance of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. Anyone who believes that an enterprise is not complying with the Guidelines may submit a complaint to the Contact Point. The Norwegian Contact Point can handle cases involving Norwegian enterprises, as well as cases concerning foreign enterprises with operations in Norway.

Membership of Ethical Trade Norway and additional services

MEMBERSHIP

This publication has presented examples of good practice from Ethical Trade Norway members' due diligence statements. The enterprises featured come from a wide range of sectors, vary in size and participate in global supply chains in different ways. However, they have one thing in common: they are all members of Ethical Trade Norway. Through their membership, they have access to support for their due diligence statement and are required to report annually on this work.

Examples of membership benefits:

- Individual follow-up and guidance from a dedicated adviser.
- Reporting template for due diligence statements, adapted to the Norwegian Transparency Act's requirements.
- Member portal with up-to-date resources, templates and Ethical Trade Norway's digital risk-mapping tool, providing practical support for work on sustainable business practice.
- Free or discounted access to courses, seminars and member forums with a focus on practical implementation of sustainability work in Norway and in the supply chain.
- Overview of legal requirements and expectations for responsible business conduct.
- National network through the multi-stakeholder initiative: trade unions, civil society organisations, employer organisations, enterprises, public bodies, regional authorities and municipalities.
- International network of strategic partners, civil society organisations and Ethical Trade Norway's sister organisations in Denmark, Sweden and the United Kingdom, as well as the Paris Group, a European-American multi-stakeholder initiative.
- Opportunity to participate in and learn from projects in production countries in Asia and Africa.

Ethical Trade Norway uses level assessments to support members in meeting national and international expectations and legal requirements for sustainable business practice, including the Transparency Act. At present, the level assessments consist of three levels, each with its own self-assessment points and corresponding objective documentation requirements. The level assessments help promote progress and quality in our members' work on sustainable business practice. Many of Ethical Trade Norway's members also use the member report as their statement under the Transparency Act, as the reporting template is adapted to the Act's formal requirements, including the requirement for signature by the board and the general manager. Further information about the level assessments is available on Ethical Trade Norway's website.

ADDITIONAL SERVICES

Ethical Trade Norway's advisers also offer additional services to both members and non-members, beyond the one-to-one guidance included in membership. The aim is always to support enterprises in carrying out due diligence.

Examples of additional services:

- Development and quality assurance of internal procedures for due diligence, compliance and reporting in line with the requirements of the Transparency Act.
- Development of guidelines and governance systems for use in supplier follow-up.
- Development of strategies and action plans relating to responsible business conduct.
- Support in preparing for and conducting supplier visits.
- Tailored capacity building and workshops adapted to the enterprise and its supply chain, in Norway and abroad, on topics such as due diligence, responsible purchasing practices, risk mapping, the use of certification schemes and social audits, living wages, introduction to greenhouse gas accounting, and introduction to new legal requirements in the field of sustainability.
- Assistance in developing and carrying out assessments of risks of, and actual adverse impacts on people, society, animals and the environment, as well as in prioritising risks.
- Formulation of action plans to prevent and reduce adverse impact.
- Support for the development of indicators and evaluation of measures.
- Assistance with due diligence statements in accordance with the requirements of the Transparency Act.
- Development of policy and routine for remediation.
- Support for sustainability reporting in line with the GRI Standards.
- Double materiality assessment and CSRD reporting: internal training, methodology for carrying out the analysis, evaluation tools, mapping tools. Project management and implementation.

Our Members

Sprell, Interim Norge, Tradebroker, Profilerings-spesialisten, Profilforum, Era

Virke, NHO Reiseliv, Elektronikkbransjen, KS, LO, YS, Parat

Delta, HK Norge, Fellesforbundet, Incentra, Knif innkjøp

Den Norske Kirke, OVL, Ortomedic, DMedical, OneMed, Medio

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Universitetet i Stavanger, Universitetet i Oslo, Universitetet i Bergen, Lillestrøm kommune, Oslo, Rogaland fylkeskommune, DSS

Orkla, Orkla Health, Orkla House Care, Orkla Snacks, Orkla Foods Norge

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