



Noron ehf.
Sustainability Statement

2023

Noron ehf.
Reg. 5506013110

Content

Assessment Statement	3
Statement by the CEO	4
Statement	5
Operational Parameters	5
Emissions	6
Emission Sources	10
Environmental management	13
Social	14
Governance	18
Organizational and Operational Boundaries	19
Definitions	20
Notes	22

Assessment Statement

Klappir Green Solutions hf. (Klappir) has assisted Noron ehf. (Noron), with its sustainability statement. The sustainability statement contains information on environment, social and governance matters at Noron.

Responsibility of the board of directors and CEO for the sustainability statement

The board of directors and CEO are responsible for reporting non-financial information, including information on environmental, social and governance matters, in accordance with Article 66 d of Act no. 3/2006 (Icelandic companies).

Confirmation by Klappir

We have planned and conducted our work in accordance with the principles of the Greenhouse Gas Protocol standards: Relevance, Accuracy, Completeness, Consistency and Transparency.

By signing below, I hereby confirm that the data provided by Hagar and its suppliers for the company's sustainability statement has been reviewed and assessed by Klappir's sustainability specialists. Information relating to social and governance matters was not reviewed by Klappir.

Klappir is not responsible and bears no liability for any investment decisions made by any party based on the information presented in this statement.

Klappir Green Solutions hf.

Noron's Sustainability Statement is electronically signed by Klappir Green Solutions hf.

For Klappir Green Solutions hf.

Jón Ágúst Þorsteinsson

Jón Ágúst Þorsteinsson, CEO

03-05-2024

Statement by the CEO

Noron's sustainability statement for the year 2023 reflects the ESG guidelines issued by Nasdaq Iceland and Nasdaq Nordic in 2019. These guidelines are based on recommendations made in 2015 by the United Nations, the Sustainable Stock Exchange Initiative, and the World Federation of Exchange. Reference is also made to the GRI Standard (Global Reporting Initiative, GRI100-400) and the Ten Reporting Principles of the UN Global Compact, additionally the S and G reporting is in according to the new European Sustainability Reporting Standards (ESRS).

Noron uses the Klappir Sustainability Platform to ensure the traceability, transparency, and efficiency in data collection and processing and dissemination of environmental information.

The CEO hereby confirms the company's sustainability statement.

Noron's Sustainability Statement is electronically signed.

Ingibjörg Sverrisdóttir

Ingibjörg Sverrisdóttir, CEO

03-05-2024

Statement

Operational Parameters

Operational Parameters	Unit	2022	2023
Net revenue (from financial statement)	ISK m		
Total assets (balance sheet)	ISK m		
Number of employees (from financial statement)	FTEs	30.0	33.0
Total space for own operation	m ²	2,814.0	
Total space for own operation	m ³		

GhG emission intensity	Unit	2022	2023
GhG emissions per megawatt-hour consumed	kgCO ₂ e/MWh	3,900.2	3,941.7
GhG emissions per full-time equivalent (FTEe) employee	kgCO ₂ e/FTEs	144,536	135,482
GhG emissions per assets	kgCO ₂ e/ISK		
GhG emissions per unit of revenue	kgCO ₂ e/ISK		
GhG emissions per unit of space (m ²)	kgCO ₂ e/m ²	1,540.9	
GhG emissions per unit of space (m ³)	kgCO ₂ e/m ³		

Nasdaq: E2|UNGC: P7, P8|GRI: 305-4 |SDG: 13|SASB: General Issue / GHG Emissions, Energy Management

Energy intensity	Unit	2022	2023
Energy per full-time equivalent (FTEe) employee	kWh/FTEs	37,058.8	34,398.1
Energy per unit of revenue	kWh/ISK m		
Energy per square meter	kWh/m ²	395.1	
Energy per cubic meter	kWh/m ³		

Nasdaq: E4|UNGC: P7, P8|GRI: 302-3|SDG: 12|SASB: General Issue / Energy Management

Waste intensity	Unit	2022	2023
Total waste per full-time equivalent (FTEe) employee	kg/FTEs	0.0	669.7
Total waste per unit of revenue	kg/ISK m		

Emissions

Greenhouse Gas Emissions	Unit	2022	2023
Scope 1	tCO ₂ e	4.0	3.5
Percentage of Scope 1 GHG emissions from regulated trading schemes	%		
Scope 2 (location-based)	tCO ₂ e	10.4	10.6
Scope 2 (market-based) [1]	tCO ₂ e		
Total Scope 1 and 2 (location based)	tCO ₂ e	14.4	14.1
Scope 3	tCO ₂ e	4,321.7	4,460.3
Total Scope 1,2&3 emissions (market-based)	tCO ₂ e		
Total Scope 1,2&3 emissions (location-based)	tCO ₂ e	4,336.1	4,474.4

Nasdaq: E1|UNGC: P7|GRI: 305-1,305-2,305-3|SASB: General Issue / GHG Emissions|TCFD: Metrics & Targets

GHG removal	Unit	2022	2023
Total GHG removals from own operations	tCO ₂ e		
Total GHG removals in the upstream and downstream value chain	tCO ₂ e		
Reversals	tCO ₂ e		

GHG mitigation	Unit	2022	2023
<i>Carbon credits cancelled in the reporting year</i>			
Total amount of carbon credits outside value chain that are verified against recognised quality standards and cancelled	tCO ₂ e		
Share from removal projects	%		
Share from reduction projects	%		
Share from projects within the EU	%		
Share of carbon credits that qualify as corresponding adjustments	%		
<i>Carbon credits planned to be cancelled in the future</i>			
Total amount of carbon credits outside value chain planned to be cancelled in future	tCO ₂ e		

Scope 1 - Details	Unit	2022	2023
Total Scope 1 emissions	tCO ₂ e	4.0	3.5
Stationary fuel combustion	tCO ₂ e		
Mobile fuel combustion	tCO ₂ e	4.0	3.5
Fugitive emissions	tCO ₂ e		
Industrial processes	tCO ₂ e		

Scope 2 - Details	Unit	2022	2023
Total Scope 2 emissions	tCO ₂ e	10.4	10.6
Electricity	tCO ₂ e	4.6	4.5
Heating	tCO ₂ e	5.7	6.0
Cooling	tCO ₂ e		
Steam	tCO ₂ e		

Scope 3 - Upstream emissions	Unit	2022	2023
<i>Category 1: Purchased goods and services</i>			
Total emissions [2]	tCO ₂ e	3,729.9	4,230.0
Production-related procurement	tCO ₂ e		
Non-production-related procurement	tCO ₂ e		
<i>Category 2: Capital goods</i>			
Total emissions	tCO ₂ e		
Facilities emissions	tCO ₂ e		
Vehicle emissions	tCO ₂ e		
Machinery emissions	tCO ₂ e		
<i>Category 3: Fuel- and energy-related activities</i>			
Total emissions	tCO ₂ e	3.5	3.5
Purchased fuel emission	tCO ₂ e	1.0	0.8
Purchased electricity emissions	tCO ₂ e	0.0	0.0
Transmission and distribution (T&D) losses	tCO ₂ e	2.5	2.7
Generation of purchased electricity that is sold to end users	tCO ₂ e		
<i>Category 4: Upstream transportation and distribution</i>			
Total emissions	tCO ₂ e	588.2	222.4
Air transportation	tCO ₂ e	588.1	218.7
Marine transportation	tCO ₂ e		3.6
On land emissions (trucks)	tCO ₂ e	0.1	0.2
Rail transportation	tCO ₂ e		
Storage of purchased goods	tCO ₂ e		
<i>Category 5: Waste generated in operations</i>			
Total emissions	tCO ₂ e		0.9
Transport, disposal and treatment of waste	tCO ₂ e		0.9
Wastewater treatment	tCO ₂ e		
<i>Category 6: Business travel</i>			
Total emissions	tCO ₂ e		
Air travel	tCO ₂ e		
Rail travel	tCO ₂ e		
Bus travel	tCO ₂ e		
Car travel	tCO ₂ e		
Marine travel	tCO ₂ e		
Hotel nights emissions	tCO ₂ e		
<i>Category 7: Employee commute</i>			
Total emissions	tCO ₂ e		
Travel by flights emissions	tCO ₂ e		
Travel by train emissions	tCO ₂ e		
Public transportation emissions	tCO ₂ e		
Automobile travel	tCO ₂ e		
Marine travel	tCO ₂ e		
Remote working	tCO ₂ e		
<i>Category 8: Upstream leased assets</i>			
Total emissions	tCO ₂ e		
Mobile fuel combustion	tCO ₂ e		
Stationary fuel combustion	tCO ₂ e		
Electricity	tCO ₂ e		
Heating	tCO ₂ e		
Fugitive emissions	tCO ₂ e		

Scope 3 - Downstream emissions	Unit	2022	2023
<i>Category 9: Downstream transportation and distribution</i>			
Total emissions	tCO ₂ e		
Air transportation	tCO ₂ e		
Ground transportation	tCO ₂ e		
Marine transportation	tCO ₂ e		
Storage of sold products in warehouses and distribution centers	tCO ₂ e		
Storage of sold products in retail facilities	tCO ₂ e		
<i>Category 10: Processing of sold products</i>			
Total emissions	tCO ₂ e		
<i>Category 11: Use of sold products</i>			
Total emissions	tCO ₂ e		
Direct use-phase emissions	tCO ₂ e		
Indirect use-phase emissions	tCO ₂ e		
<i>Category 12: End-of-life treatment of sold products</i>			
Total emissions	tCO ₂ e		
<i>Category 13: Downstream leased assets</i>			
Total emissions	tCO ₂ e		
Mobile fuel combustion	tCO ₂ e		
Stationary fuel combustion	tCO ₂ e		
Electricity	tCO ₂ e		
Heating	tCO ₂ e		
Fugitive emissions	tCO ₂ e		
<i>Category 14: Franchises</i>			
Total emission	tCO ₂ e		
<i>Category 15: Investments</i>			
Total emissions	tCO ₂ e		
Listed equity and bonds	tCO ₂ e		
Business loans and unlisted equity	tCO ₂ e		
Project finance	tCO ₂ e		
Commercial real estate	tCO ₂ e		
Mortgages	tCO ₂ e		
Motor vehicle loans	tCO ₂ e		

Emission Sources

Energy consumption	Unit	2022	2023
Total energy consumption	kWh	1,111,764	1,135,136
Fossil fuels	kWh	15,901	13,865
Bio fuels	kWh		
Electricity	kWh	449,163	440,757
Heating	kWh	646,700	680,514
Cooling	kWh		
Steam	kWh		
Direct energy consumption	kWh	15,901	13,865
Indirect energy consumption	kWh	1,095,863	1,121,271

Nasdaq: E3|UNGC: P7, P8|GRI: 302-1, 302-2|SDG: 12|SASB: General Issue / Energy Management

Energy mix	Unit	2022	2023
Total energy consumption	kWh	1,111,764	1,135,136
Fossil fuel	%	1.4%	1.2%
Renewables	%	98.6%	98.8%
Nuclear	%	0.0%	0.0%
Unknown	%	0.0%	0.0%

Nasdaq: E5|GRI: 302-1|SDG: 7|SASB: General Issue / Energy Management

Fuel consumption	Unit	2022	2023
Total fuel consumption	kg	1,338	1,167
Biomethane	kg		
Petrol	kg		
DM fuel	kg		
Natural gas	kg		
Diesel	kg	1,338	1,167

Fugitive emissions	Unit	2022	2023
Total fugitive emissions	kg		
Carbon dioxide (CO2)	kg		
Methane (CH4)	kg		
Nitrous oxide (N2O)	kg		
Sulfur hexafluoride (SF6)	kg		
Nitrogen trifluoride (NF3)	kg		
F-gases	kg		
Ammonium	kg		

Water consumption	Unit	2022	2023
Total water consumption	m ³	17,609.0	11,733.0
Cold water	m ³	6,459.0	6,459.0
Hot water	m ³	11,150.0	11,733.0
Reused water (if applicable)	m ³		
Reclaimed water (if applicable)	m ³		

Nasdaq: E6|GRI: 303-5|SDG: 6|SASB: General Issue / Water & Wastewater Management

Electricity mix	Unit	2022	2023
Total electricity consumption	kWh	449,163	440,757
Fossil fuels	%	0.0%	0.0%
Renewables	%	100.0%	100.0%
Nuclear	%	0.0%	0.0%

Upstream transportation and distribution	Unit	2022	2023
Total transportation and distribution	tonne		
Aviation emissions	tonne		
Marine emissions	tonne		
Ground transportation	tonne		

Waste treatment	Unit	2022	2023
Total waste generation	kg		22,101
Sorted waste	kg		21,048
Unsorted waste	kg		1,053
Recycled waste	kg		20,681
Disposed waste	kg		1,420
Percentage of waste sorted	%		95.2%
Percentage of waste recycled	%		93.6%

Business travel	Unit	2022	2023
Total distance travelled	km		
Air travel	km		
Travel by train emissions	km		
Bus travel	km		
Car travel	km		
Marine travel	km		

Hotel nights	Unit	2022	2023
Total overnight stays	no.		

Employee commuting	Unit	2022	2023
Total distance travelled	km		
Air transportation	km		
Rail transportation	km		
Bus transportation	km		
Travel by car emissions	km		
Marine transportation	km		
On foot / Bicycle	km		

Remote working	Unit	2022	2023
Total remote working days	no.		

Downstream transportation and distribution	Unit	2022	2023
Total transportation and distribution	tonne		
Air transportation	tonne		
Marine transportation	tonne		
Ground transportation	tonne		

Downstream storage of products	Unit	2022	2023
Total stored product	tonne		
Storage of products in warehouses	tonne		
Storage of product in retail facilities	tonne		

Investment survey data quality	Unit	2022	2023
Total portfolio	Ø data quality		
Listed equity and bonds	Ø data quality		
Business loans and unlisted equity	Ø data quality		
Project finance	Ø data quality		
Commercial real estate	Ø data quality		
Mortgages	Ø data quality		
Motor vehicle loans	Ø data quality		

Investment asset classes	Unit	2022	2023
Listed equity and bonds	%		
Business loans and unlisted equity	%		
Project finance	%		
Commercial real estate	%		
Mortgages	%		
Motor vehicle loans	%		

Paper management	Unit	2022	2023
Total weight of printed papers	kg	0	0
Total amount of printed paper	pages		
of which color print	pages		
of which black/white print	pages		
Duplex	pages		
Color print	%		
Black/white print	%		

Environmental management

Environmental management	Unit	2022	2023
Does your company follow a formal environmental policy? [3]	yes/no	-	Yes
Does your company follow specific waste, water, energy, and/or recycling policies? [4]	yes/no	-	Yes
Does your company use a recognized energy management system?	yes/no	-	No

Nasdaq: E7|GRI: 103-2|SASB: General Issue / Waste & Hazardous Materials Management

Climate oversight	Unit	2022	2023
Does your Senior Management manage climate-related risks?	yes/no	-	-
Does your Board of Directors oversee climate-related risk?	yes/no	-	-

Nasdaq: E8, E9|GRI: 102-19, 102-20, 102-29, 102-30, 102-31|SASB: General Issue / Business Model Resilience, Systematic Risk Management|TCFD: Governance (Disclosure A/B)

Climate risk mitigation	Unit	2022	2023
Total annual investment in climate-related infrastructure, resilience, and product development	ISK m	1.0	

Nasdaq: E10|UNGC: P9|SASB: General Issue / Physical Impacts of Climate Change, Business Model Resilience|TCFD: Strategy (Disclosure A)

Social

S1-6: Characteristics of the undertaking's employees	Unit	2022	2023
<i>Total number of employees, by gender</i>			
Male [5]	Headcount		12
Female	Headcount		40
Other	Headcount		0
Non reported	Headcount		0
Total	Headcount		52
<i>Number of permanent employees, by gender</i>			
Male	Headcount		12
Female	Headcount		40
Other	Headcount		0
Non reported	Headcount		0
Total	Headcount		52
<i>Number of temporary employees, by gender</i>			
Male	Headcount		0
Female	Headcount		0
Other	Headcount		0
Non reported	Headcount		0
Total	Headcount		0
<i>Number of non-guaranteed hours employees, by gender</i>			
Male	Headcount		0
Female	Headcount		0
Other	Headcount		0
Non reported	Headcount		0
Total	Headcount		0
<i>Employee turnover</i>			
Total number of employees who left the organization [6]	Headcount		43
Total employee turnover rate	%		82.7%

S1-7: Characteristics of non-employees in the undertaking's own workforce	Unit	2022	2023
Total non-employees in workforce	Headcount		

S1-8: Collective bargaining coverage and social dialogue	Unit	2022	2023
The percentage of total employees covered by collective bargaining agreements	%		100.0%
The global percentage of employees covered by workers' representatives	%		100.0%

S1-9: Diversity metrics	Unit	2022	2023
<i>Top management gender diversity</i>			
Male	Headcount		0
Female	Headcount		
Other	Headcount		0
Non reported	Headcount		0
Male	%		0.0%
Female	%		100.0%
Other	%		0.0%
Non reported	%		0.0%
<i>Employee age distribution</i>			
<30 years old	%		81.0%
30-50 years old	%		15.0%
>50 years old	%		4.0%

S1-12: Persons with disabilities	Unit	2022	2023
<i>The percentage of persons with disabilities amongst its employees</i>			
Male	%		
Female	%		
Other	%		
Non reported	%		
Total	%		

S1-13: Training and skills development metrics	Unit	2022	2023
<i>The percentage of employees that participated in regular performance and career development reviews</i>			
Male	%		
Female	%		
Other	%		
Non reported	%		
Total	%		
<i>The average number of training hours per employee and by gender</i>			
Male	hours		
Female	hours		
Other	hours		
Non reported	hours		
Total	hours		

S1-14: Health and safety metrics	Unit	2022	2023
The percentage of workforce covered by health and safety management system	%		
<i>Health and safety incidents</i>			
Fatalities as a result of work-related - injuries and -ill health	Count		0
Number of recordable work related accidents	Count		0
Rate of recordable work related accidents	x/1.000.000		0.0
The number of cases of recordable work-related ill health	Count		
The number of days lost to work-related injuries and fatalities from work-related accidents	Count		

S1-15: Work-life balance metrics	Unit	2022	2023
The percentage of employees entitled to take family-related leave	%		
<i>The percentage of entitled employees that took family-related leave</i>			
Total	%		
Male	%		
Female	%		
Other	%		
Non reported	%		

S1-16: Remuneration metrics (pay gap and total remuneration)	Unit	2022	2023
The gender pay gap, defined as the difference of average pay levels between female and male employees, expressed as percentage of the average pay level of male employees [7]	%		0.7%
The annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual)	%		

S1-17: Incidents, complaints and severe human rights impacts	Unit	2022	2023
<i>Work-related incidents of discrimination</i>			
Total number of incidents of discrimination, including harassment	Count		
The number of complaints filed through channels for people in the undertaking's own workforce to raise concerns (including grievance mechanisms) and, where applicable, to the National Contact Points for OECD Multinational Enterprises related to the matters defined in paragraph 2 of the ESRS Own workforce topical Standard, excluding those already reported as incidents of discrimination, including harassment	Count		
Total amount of fines, penalties and compensation for damages as a result of incidents and complaints related to discrimination, including harassment	ISK m		0.0
<i>Cases of severe human rights incidents</i>			
The number of severe human rights incidents connected to the undertaking's workforce	Count		0
The total amount of fines, penalties and compensation for damages related to severe human rights incidents	ISK m		0.0

Governance

Incidents of corruption or bribery	Unit	2022	2023
Number of convictions for violation of anti-corruption and anti- bribery laws	Count		0
Amount of fines for violation of anti-corruption and anti- bribery laws	ISK m		0

Organizational and Operational Boundaries

Organizational boundaries The “Operational Control” methodology has been chosen in order to define the organizational scope of Noron’s emission accounting. According to the "Operational Control" methodology, companies should account for 100 percent of greenhouse gas emissions from operations under their control. They should not account for greenhouse gas emissions from operations that it has no control over, even though it has a vested interest in their operations. The following companies are covered in the statement:

- Noron ehf.

Operational boundaries

Scope 1

Mobile fuel consumption: Fully included
Stationary fuel combustion: Fully included
Fugitive emissions: Not applicable
Industrial processes: Not applicable

Scope 2

Electricity: Fully included
Heating: Fully included
Cooling: Not applicable
Steam: Not applicable

Scope 3

Category 1: Purchased goods and services: Fully included
Category 2: Capital goods: Not included
Category 3: Fuel and energy related activities: Fully included
Category 4: Upstream transportation and distribution: Fully included
Category 5: Waste from operations: Fully included
Category 6: Business travel: Fully included
Category 7: Employee commute: Not included
Category 8: Upstream leased assets: Not applicable
Category 9: Downstream transportation and distribution: Not included
Category 10: Processing of sold products: Not applicable
Category 11: Use of sold products: Fully included
Category 12: End-of-life treatment of sold products: Not included
Category 13: Downstream leased assets: Not included
Category 14: Franchises: Not applicable
Category 15: Investments: Not included

Definitions

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

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

Emission intensity Emission intensity figures are based on combined Scope 1, Scope 2 and Scope 3. Emission intensity is calculated by dividing GHG emissions by a selected operational parameter unit, and is reported as tCO₂e per unit (such as tCO₂e per revenue unit). Emission intensity indicators are used to measure and compare the company's emissions relative to its operational scale.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Downstream transportation and distribution Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end

consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company).

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

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

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

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

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

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

Energy management system Energy management systems such as ISO 50001.

Notes

- [1] Certificates of origin were not purchased for the year 2023.
- [2] Calculations are based on the weight of imported goods.
- [3] See Hagar's environmental policy: https://www.hagar.is/media/xwnfb4t5/2024-03-umhverfisstefna-haga_n%C3%BDtt-%C3%BAAtlit.pdf
- [4] See contents of Hagar's environmental policy: https://www.hagar.is/media/xwnfb4t5/2024-03-umhverfisstefna-haga_n%C3%BDtt-%C3%BAAtlit.pdf
- [5] The information is based on the status in the audit month of equal pay certification.
- [6] Includes both full-time and part-time employees.
- [7] This represents the outcome of equal pay certification.

Signature Certificate

Reference number: PKAZJ-2VMLP-QJE5E-JAN40

Signer

Timestamp

Signature

Jón Ágúst Þorsteinsson

Email: jat@klappir.com

Sent: 03 May 2024 10:20:20 UTC
Viewed: 03 May 2024 10:33:40 UTC
Signed: 03 May 2024 10:33:55 UTC



Recipient Verification:

✓ Email verified 03 May 2024 10:33:40 UTC

IP address: 85.220.93.35
Location: Kopavogur, Iceland

Ingibjörg Sverrisdóttir

Email: is@hbu.is

Sent: 03 May 2024 10:20:20 UTC
Viewed: 03 May 2024 13:49:42 UTC
Signed: 03 May 2024 14:00:09 UTC



Recipient Verification:

✓ Email verified 03 May 2024 13:49:42 UTC

IP address: 87.121.23.122
Location: Reykjavik, Iceland

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Page 1 of 1



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