



Report on due diligence assessments pursuant to the requirements in the Transparency Act

The act relating to enterprises' transparency and work on fundamental human rights and decent working conditions (Transparency Act) came into force on July 1. 2022. The act is meant to strengthen the effect of international guidelines and principles for responsible business, such as the UN's Guiding Principles on Business and Human Rights and the OECD's Guidelines for Multinational Enterprises.

This is NG Groups second report and is intended to meet the requirement to account for due diligence assessments in § 5 of the Norwegian Transparency Act. Although the legislation is valid for Norway only, we have chosen to include the entire NG Group corporation (hereafter NG Group), including all subsidiaries in countries where the group operates. A complete list of operating companies is included in the report.

The Act requires larger enterprises to:

1. Map, assess and prevent actual and potential negative consequences for fundamental human rights and decent working conditions in their own operations and value chains.
2. Report to the public on due diligence assessments
3. Share information upon request about how the business is addressing actual and potential impacts on fundamental human rights and decent working conditions.

The report was approved by NG Group's Bord of Directors on 14 June 2024 and applies to the 2023 financial year.

NG Group's organizational structure and general information

NG Group AS is the parent company in NG Group. The parent company is owned by Norsk Gjenvinning Norge AS, which is controlled by the investment fund Summa Equity. NG Group is from 2023 operating through six strategic platforms, each playing a unique role in advancing the overall objectives of the group, covering the waste value chain: Recycling and Sustainable Resources, Green Metals, Urban Reuse, Global Zirkular Solutions, Digital Solutions and Green Transitions and Technology.

Several of NG Group's companies are affected by collective bargaining agreements with country-wide trade unions. Employees are also represented in the Board of Directors in NG Group AS, employees from both the office and operational sides.

NG Group is a leading Nordic provider of circular solutions and environmental services. The group controls and manages a critical part of the Nordic waste management infrastructure through a large modern asset base. With a strong upstream presence in demolition and environmental remediation of buildings, waste collection, logistics, sorting, pre-processing, and trading, and downstream presence in material recycling and recovery, aiming to pioneer circularity as well as clean energy solutions.

NG Group is committed to a sustainable future and accelerates the shift towards a circular economy. Our main priority remains providing a safe and healthy work environment for our employees and partners. NG Group's ambition is to strengthen the position in terms of profitability and sustainability.

The group's growth strategy is centered on leading the transition to a circular economy in the Nordic region while also targeting specific opportunities for global growth. The platforms have strategic plans to grow and expand throughout the value chain.

Each year the companies in NG Group handle more than 2.0 million tons of waste for more than 40 000 customers. The group's services connected to the two platforms Recycling and Sustainable Resources and Urban Reuse make up the biggest part of the undertaking when measured in turnover.

NG Group has around 2300 employees and has extensive geographic coverage in the Nordics. The Group is present in Norway, Sweden, Denmark, Finland, Poland, and the UK. By the end of 2023, NG Group consisted of a total of 68 companies, 23 is not covered by this report due to no employees.

NG Group delivers a variety of waste fractions downstream for recycling, material recovery and energy recovery. Metal, plastic, paper, and residual waste are among the biggest waste streams that are delivered to the group's business partners. Residual waste is sent to energy recovery in Norway and Sweden. Other waste fractions, such as paper and metal, are exported to countries in both Europe and Asia while plastic is mainly recovered in Europe.

NG Group has its own waste handling and recycling facilities run by companies in the group. The largest one is Groruddalen Environmental Park in Oslo, which operates collection, reception, and sorting of waste fractions. The group also has significant activity handling masses from building and construction work and runs multiple landfills for handling and disposing of masses in Norway. In total there are 44 collection and processing sites in NG Group. Group companies in Norway also work with the dismantling and demolition of buildings through the platform Urban Reuse.

Through the platform Global Zirqular Solutions, the group has also taken position as an actor in the market for the recovery of cables and downstream sale of copper and aluminum. Global Zirqular Solutions is also working with product development and production of, for example, furniture components based on recycled plastic.

For more information about NG Group and its platforms see [NG Group's integrated annual report for 2023](#).

NG Group's guidelines and routines for handling actual and potential negative consequences for fundamental human rights and decent working conditions

Good governance and compliance are the foundation for profitable, sustainable business operations. For NG Group, it is crucial that the entire group strives to follow good corporate governance practice and complies with applicable laws and regulations. To ensure compliance, relevant frameworks, policies, and procedures for governance and compliance are available in the groups management system, NG Pro. Due diligence under the Transparency Act is an integral part of the NG Group's compliance program and established risk management processes. The Compliance Program is owned by the Group CSO.

NG Group is committed to ensuring ethical purchasing from the group's suppliers of products and services. Our supplier contracts include requirements to act in accordance with anti-corruption laws and UN Human Rights. The following documents guide the work in this area:

- Employee Code of Conduct
- HR policy
- Diversity and inclusion policy
- Supplier Code of Conduct
- Contract clauses
- HSE Policy
- Anti-corruption policy and procedures
- Risk management procedures
- Procedure for business partners outside Nordic countries

Supplier Code of Conduct

NG Group has its own Supplier Code of Conduct (SCoC), called the Supplier Declaration, which is approved by the Board of Directors in NG Group AS, and requires that suppliers follow the group's standards regarding responsibility, integrity, and sustainability. The declaration covers a range of compliance and sustainability related topics including legal compliance, human rights, freedom to organize, HSE, forced labor, and child labor. It also presupposes that suppliers pass on NG Group's principles and requirements to their own suppliers and business partners. NG Group reserves the right to audit suppliers and demand correction for any violations. The group makes use of this access and conducts regular supplier audits, both upstream and downstream.

NG Group has committed to the recycling branch's Code of Conduct, which was created by The Federation of Norwegian Industries in 2014. This includes, among others, an obligation for businesses to support, respect, and comply with internationally recognized human rights. NG Group has zero tolerance for slavery and human trafficking, and has, among other steps, accounted for this in a separate statement "Statement against slavery and human trafficking", in response to the UK Modern Slavery Act of 2015.

In 2022, NG Group invested in a digital tool for analyzing registered purchases. The tool collects data from invoices, connects suppliers to an external database, and presents consolidated information about the suppliers. Approximately 2900 of the Group's suppliers were added to the system in 2022. In 2023 NG Group has expanded the use of this new system. For several platforms it is used to provide a more detailed overview, including risk classification of suppliers based on branch and geography among other things.

Roles and responsibilities

Responsibility and authority to account for due diligence assessments are defined in the group's procedure for handling information requirements and accounting for due diligence assessments. The procedure was developed in 2022 to ensure that the requirements of the Transparency Act would be met, and distributes roles and responsibilities:

Chief Sustainability Officer (Group CSO)

- Overall responsibility to ensure that the group's framework for risk assessments covers the Transparency Act's obligation to conduct due diligence assessments.
- Overall responsibility to ensure that the group compliances with the duty to respond to information requests, including creating and updating the procedure.

Head of Compliance for NG Group

- Responsible for creating and updating the procedure.
- Responsible for relevant templates to respond to information requests, and responsible for responding to information requests to group companies until otherwise decided.
- Responsible for the annual report on the group's due diligence assessments.

Platform CEO /general manager

- Responsible for conducting risk assessments/due diligence assessments in line with the Transparency Act within their unit, following the group's procedure for risk assessments.
- Responsible for implementing and promoting the procedure in their own platform/company.

Other managers and employees

- Responsible for communicating any information requests in line with the procedure and supporting the preparation of a response from their unit.
- Responsible for following the procedure

Risk management in NG Group

Over the past ten years, NG Group has built a comprehensive management system for risk management. Risk management is the base of NG Group's compliance and sustainability program and is an integral part of the group's business activities. Through risk assessments the group defines, and plans measures to prevent and prepare for undesirable incidents. Risk assessments are carried out at many different levels in the group and are a clearly defined management responsibility. The platform's CEO is responsible for the assessment and reports to the platforms' Board of Directors. The Group CSO is responsible for overall guidelines and framework, and to report consolidated risk status annually to Group Board of Directors who reviews and discusses the highest risks annually, as stated in the "Procedure for risk assessments".

Risks related to fundamental human rights and decent working conditions at suppliers and partners are a part of the group's overall risk assessment procedure. This procedure is obligatory for all platforms and companies in NG Group, and states that the risks for fundamental human rights violations and decent working conditions must be evaluated at the same time and with the same process as other risks. In the procedure, NG Group has also included a list of risks that minimum must be evaluated specifically to comply with the Transparency Act. The categories on the list are composed of:

- Pay discrimination for equal work or work of equal value.
- Discrimination based on race, gender, skin color, language, religion, political or other, violence, or harassment.
- Health, environment, and security in the workplace.
- Employees' opportunity to rest.
- Employees' free time and reasonable limits to working hours.
- Freedom of organization and collective bargaining.
- Forced labor, slavery, and undue stress.

The procedure describes the main principles for risk assessments in NG Group, both at an operational level and at the platform level, where a holistic approach to risk shall form the basis. The risk assessments shall result in measures that bring the remaining risk to an acceptable level, in accordance with our risk appetite:

- Very high risk and high risk (dark red/red risk), risk-reducing measures shall be implemented.
- Activities related to people and the environment cannot continue without effective measures being introduced if the risk is very high (dark red).
- Medium risk (yellow risk), risk-reducing measures must be considered, and the decision must be documented.

Whistleblowing channel

NG Group has a whistleblowing channel on its website, for both internal and external reports. Information on the whistleblowing channel and the opportunity to report are located here; [NG Group: Whistleblowing is positive](#).

All reports will be handled on a confidential basis, and it is possible to make reports anonymously. NG Group also has a whistleblowing guide with information on the rights of whistleblowers, how to report, the prohibition of retaliation, and NG Group's duties regarding whistleblowing as an employer. The guide is available in Norwegian and English on the website. Internal reports can also be made through the employee's nearest manager or to the Group Chief Sustainability Officer or Group Head of Compliance.

Whistleblowing is positive for both the company and society as a whole because it means unacceptable situations can be remedied. People who are willing to whistleblow are an important resource for the group. NG Group encourages all employees to report any unacceptable conditions, and has good experience with handling reports, safeguarding whistle blowers and reports in accordance with legal requirements and group procedures.

Risk assessments as a part of due diligence assessments in NG Group

NG Group has over 4 000 local, national, and international suppliers and downstream business partners and there is always a risk of corruption, anti-competitive behavior, violation of sanctions legislation and other unethical business practices, regardless of where a company operates. However, when doing business on a global scale, NG Group faces a higher risk of getting involved with companies that violate human- and labor rights. NG Group's risk assessments have identified the biggest risk for fundamental human rights violations and violation of decent working condition to be in regions outside of Europe, where the group has some business partners for handling downstream solutions and waste fractions in Asia, for example in India, and among transportation providers that have drivers from Eastern Europe.

In 2022 NG Group conducted due diligence assessments focused on the requirements in the Transparency Act for the first time and one of the steps was to hold workshops. From 2023 the due diligence assessment is an integrated part of the groups and platforms risk management system.

In addition to reporting consolidated risks to Group BoD, including risks related to human rights and decent working conditions in the value chain, a *Compliance and HSE forum* is held twice a year. In November 2023 the forum contained "risk management – inclusion of Transparency Acts requirements in the risk assessment in platforms/companies" with reporting on their work.

NG Group's due diligence work is under continuously development, and even though the NG Group has integrated Transparency Acts requirements in the risk management processes, the group has identified the need for further development to ensure that every company comply with the risk procedure, In March 2024 NG Group conducted a workshop lead by an external law firm to further raise the competence and implementation of due diligence in the group and platforms. At the same time, we do see that the due diligence work in 2023 is significantly more integrated in the group than 2022. As of today, the platforms Recycling and Sustainability Recourses, Green Metals, Urban Reuse, Global Zirkular Solutions and NG Household Collection and NGm3 are specially accounted for in this report, although risk assessments will cover all NG Group companies.

Audits in the value chain

NG Group makes active use of its right to audit suppliers and potential customers. Several of the group's downstream partners are established in Asia, in countries with significant risks for human and labor rights violations, corruption, and environmentally damaging operations. The group conducts risk-based physical audits of downstream customers outside the Nordics on a regular basis, focusing on conditions related to human rights, working conditions, and the environment. Additionally, the group conducts prequalification checks when new partnerships are established. NG Group takes additional precautions when exporting waste, since the environmental regulations in most countries are weaker than those in the Nordics.

NG Group has a strict compliance program for exports to eastern Europe and Asia where the risks for fundamental human rights and decent working conditions violations are higher due to weaker government regulation. The Group conducts multiple independent assessments of foreign waste recipients. When assessing business partners, NG Group distributes questionnaires focused on import and export regulations, sanction lists, and other risk factors that increase the risk of the group being involved in matters which violate standards.

In 2023 NG Group conducted 35 physical audits in the value chain of so called "high-risk partners" to ensure ethics and traceability in the value chain. This is one more audit than target for 2023. The target was set through the group's establishing of a Sustainability linked loan (SLL). High risk partners mean partners that, following a risk assessment related to the topics in The Ten Principles of the UN Global Compact, show high probability of breach and/ or high consequence if breached. Environmental risk within downstream customer's production outside Europe, is assessed according to REGULATION (EC) No 1013/2006, art. 49.

13 audits were conducted of downstream business partners or potentially new business partners in China, Thailand, and India, as a part of the group's integrity due diligence process (IDD). The focus of the audits were especially decent working conditions, human rights, health and safety, environment, and export. The

audit team experienced large variation between the facilities regarding working conditions and use of technology.

NG Group has been in Asia on audits on a regular basis since 2014 and sees a positive development from previous audits. Even though this is the case, two of the facilities in India did not get approved as a downstream business partner in 2023 due to poor HSE and working conditions. It is essential to be on physical audits of high-risk partners in addition to the IDD checks to get a more complete overview of the business partners. In addition to the audits performed in Asia, 22 audits were conducted of suppliers and sub-suppliers within Europa. No violation of human rights and decent working conditions were detected.

NG Group has not uncovered any actual negative impacts from its own operations, supply-chain, or business connections as a consequence of group activity in 2023. The group's risk mapping, assessments and evaluations conducted in 2023 is strengthened compared to 2022. The group will further work with strengthened implementation, structure, methods, and level of detail to increase its level of insight going forward. The Group will also increase the number of physical audits of "high-risk" partners in the value chain until 2027 and 38 such audits will be performed in 2024.

Material risk for negative consequences and measures implemented in the group and platforms

NG Group's platforms operate in different business areas, and individual platforms/companies have done their own assessments of the risks for negative consequences for fundamental human rights and decent working conditions that they have caused or contributed to. The platforms in NG Group have documented these results to varying degrees as a part of their overall risk assessment. This report presents the results of these risk assessments and identified measures to reduce the respective risks.

Recycling and Sustainable Resources (RSR)

RSR leads the Norwegian market in waste management and environmental services. They offer a wide range of services including collection, sorting, processing, and waste consultation and have extensive links to international customers and partners. RSR operates 26 facilities where waste is collected and prepared for recycling. The platform also offers transport services, container rental, and other waste collection equipment and services.

The platform's 2023 risk assessments identified material risks for negative consequences for employees of our logistics subcontractors. In particular, risks for injuries and breaches of working time limits were flagged as areas requiring further focus. To mitigate this risk and gain further insight they conducted four supplier audits on subcontractors delivering logistics services. Where standards did not meet the expectations in Supplier Code of Conduct and contracts, RSR gave advice to assist suppliers' improving their performance. A further three audits were conducted at the manufacturing sites of non-Scandinavian materials suppliers. Improvements were suggested for working conditions and routines to prevent injuries. In 2024 RSR (including NG Downstream) will conduct 26 audits of suppliers and downstream business partners.

The following companies are part of platform Recycling and Sustainability resources risk assessments: Humlekjær og Ødegaard AS, iSekk AS, Løvås Transportfirma AS, Miljøkvalitet AS, NG Oppstrømstransport AS, NG Secure AS, Norsk Gjenvinning AS, Norsk Gjenvinning Transport AS, Tenden Miljø AS, Tomwil Miljø AS, and Østfold Gjenvinning AS

NG Downstream AS, Norsk Gjenvinning Renovasjon AS and Nordisk Återvinning Service AB are a part of the platform RSR but have their own risk assessment presented in this report.

Green Metals

Green Metals are working towards becoming one of the largest and leading metal-, battery-, electrical and electronic equipment recyclers in the Nordics. Green Metals receives all types of metals, along with electrical waste, from industrial enterprises and demolition projects in large enterprises, from municipality waste owners, and from other customers who need to dispose of smaller volumes of waste. Car wrecks also make up a significant portion of the metals that are collected in the nine facilities in Norway and in Sweden. At Green Metal, they recognize the urgent need for transparency and accountability in the metal and the electrical industry, and “Transparent Metal” is their answer to this pressing challenge. They supply an alternative to virgin resources that can reduce the raw material scarcity. Metal waste is grounded and sorted before it is sold downstream in Scandinavia, Europe, and Asia and made into new raw materials.

In 2023 Green Metals evaluated the risk for fundamental human rights and decent working conditions violations at the platform level. As a result, Green Metals has identified measures to reduce these risks such as further development of contracts, risk assessments, physical audits, compliance assessments, and prequalification of business partners. Green Metals has evaluated the risks related to downstream sales and expansion into new markets with weak environmental regulations and human rights as low, based on existing internal routines for prequalification of business partners outside of the Nordics. In 2023, thirteen Green Metals’ high-risk downstream business partners in Asia were audited as a part of the Integrity Due diligence process in NG Group. Two of the business partners were red-flagged and not approved by NG Group, see chapter “Audits in the value chain” in this report for further details. In addition, Green Metals has conducted four audits of business partners in Norway and Sweden. None of the audits revealed any violation of human rights or decent working conditions. In 2024 Green Metals will conduct six such audits.

Green Metals will continue with the current background checks of business partners and follow the development of applicable countries on the ITUC Global Rights Index for human rights. In 2023 the platform has updated the framework for assessing critical suppliers.

Green Metals has also evaluated the internal risk for violating the Working Environment Act including working hours and takes steps to reduce these risks through following up on the overtime- and rest time provisions. These are reported systematically to corporate management and Board of Directors through business reviews and board meetings.

The following companies are part of platform Green Metals assessment: Norsk Gjenvinning Metall AS, NG Metall Holding AB and NG Metall AB.

Urban Reuse

In 2023 Urban Reuse has evaluated risks related to human rights and decent working conditions violations on platform level. As a result, Urban Reuse has identified risks connected to hiring of personnel. It applies to two areas, wage discrimination for equal work or work of equal value and the number of working hours carried out compared to what is regulated by law. Measures that have been implemented include prequalification of suppliers and conduct of "Påseplikt". In order to ensure decent working conditions in the building and construction industry, the legal possibility to hire employees on a temporary basis was amended and has affected Urban Reuse business.

In addition, Urban Reuse has conducted five audits of high-risk partners in their value chain in 2023. None of the audits revealed violation of human rights or decent working conditions. But some improvements were discovered, such as monitoring of overtime work, control of suppliers' subcontractors and comprehensible employment contracts. In 2024 Urban Reuse will conduct five such audits.

The following companies are part of platform Urban Reuse assessment: R3 Entreprenør AS, Norprodukter Miljø AS, Øst-Riv AS, Saneringsteknikk AS, Søvest Betongsaging AS, Drillcon AS, Diamant Wire Teknikk AS, IBKA Norge AS, IBKA AS, IBKA UK Ltd, Morten Rørinspeksjon AS, Nordic Demolition AS and Nordic Industrial Services AS.

Global Zirqular Solutions

Global Zirqular Solutions exists to challenge the possibilities in waste materials and providing circularity to global industry players. The platform's mission is to accelerate the transition to an efficient circular economy through recycling. Currently they are focused on urban mining through cables, circular solutions for the health industry and re-imagining plastics through industrial scale circular solutions in production of products to a wide range of industries.

In 2023 it has evaluated risks related to human rights and decent working conditions violations on platform level. No suppliers or contracts were discontinued as a result of these evaluations. Global Zirqular Solutions has mapped out which high-risk suppliers are to be audited regarding, among other things, decent working conditions and basic human rights. No such audits were carried out in 2023, but two audits will be carried out in 2024.

The following companies are part of platform Global Zirqular Solution assessment: Zirq Solutions AS, Zirq Cables AS, Zirq Cables Denmark A/S, Zirq Medical AS, Letbek A/S and Letbek Sp.Z.o.o.

Green Transition and Technology (GTT)

NGm3 AS was a company in the platform Green Transition and Technology in 2023 before it was placed under the RSR platform from January 1. 2024. The company offers secure handling for excavated materials, construction waste, and other mineral wastes. It operates five sites (landfills) across Eastern Norway. The sites can accommodate various degrees of clean or contaminated material, where the materials are handled and can be used for other beneficial purposes such as the construction of new roads or backfilling of closed quarries.

In 2023 NGm3 has evaluated risks related to human rights and decent working conditions violations in the value chain. As a result, the main measure NGm3 has identified to reduce the risk is to conduct risk-based audits of their suppliers and business partners. One supplier audit was conducted in 2023 and no violations of decent working conditions or fundamental human rights were identified.

NGm3 is the only company in the platform with a value chain and the only one obligated to assess the risks.

NG Household Collection

NG Household Collection operates in Norway and Sweden, focusing on the collection of household waste and fulfill municipal contracts in both countries, offering comprehensive waste management services. The waste they collect is transported to facilities for waste handling, mainly in Norway and Sweden.

The company has collective agreements and works proactively to improve their processes and routines. Regular meetings and audits are used for following up. Leadership training and recruitment takes place to strengthen the organization's structures and processes.

NG Household Collection has identified risks related to accidents and serious personal injury. The company has identified the following measures to stop or limit the risk: updated risk assessment procedures, standard training processes with tailored safety training, open safety talks, revised lifesaving rules and procedures, incident follow-up in weekly meetings, and manager training for all managers.

NG Household Collection has mapped out a risk related to hiring from temporary employment agencies, and in 2024 two audits will be conducted.

These companies are part of NG Household Collection assessment: Norsk Gjenvinning Renovasjon AS and Nordisk Återvinning Service AB

Norsk Gjenvinning Downstream AS

Norsk Gjenvinning Downstream AS (NG Downstream) is NG Group's market and trading company. It handles more than 1.2 million tons of waste annually. The company is responsible for waste trading for municipalities, inter-municipality companies and business actors. The company takes care of downstream sale of waste fractions that the platform RSR receives at its facilities, including plastic, paper, wood products, residual waste, hazardous waste, and wet organics among other fractions. The largest volumes are residual waste, wood chips and cardboard and paper, which are sold in Europe and Asia. Solid logistics solutions are important for downstream solutions and NG Downstream's logistics department handles transportation by road, train, container and bulk shipping.

Securing the value chain is a key area in NG Downstream. To strengthen its efforts in this area, it expanded their compliance department in 2023 to reduce risk, ensure compliance with all laws and regulations and secure full traceability of all waste.

NG Downstream has extensive experience with conducting background checks on new business partners for both its own downstream solutions and for Green Metals' downstream business partners. Physical checks and audits of business partners are conducted based on risk assessment, both before entering new contracts and throughout the contract period. In 2023 NG Downstream assessed the risk of negative consequences for environment, fundamental human rights and decent working conditions on a high-level. The material risk findings include downstream business partners in Asia, expansion into new markets with weak environmental regulations and low follow-up on human rights. Risk reduction measures have been implemented, including the continuance of the established business partner audits, as well as following countries' development on the ITUC Global Rights Index for human rights, working conditions, and environmental impact of operations. Audits in high-risk countries are relevant risk reduction measures and in 2023 NG Downstream conducted twenty audits of business partners in Asia and Eastern Europe and are planning to conduct the same in 2024.

As one of Norway's largest purchasers of transport services, NG Downstream considers logistics as a risk area, and risk reduction measures have for several years been implemented to ensure safety on the road, decent working conditions for drivers and compliance with relevant regulations.

Further work to comply with Transparency act requirements

The group will continue to update relevant procedures, including the "Procedure for risk assessments" and "Procedure for selection of business partners outside the Nordics in order to strengthen its work with fundamental human rights and decent working conditions. Both were updated in 2023.

One of the group's improvement measures will be the further development of due diligence in all NG Group companies. This work was started in 2023 and will include updating governing documents and policies, such as NG Group's guidelines for employees. A new Code of Conduct for employees will be presented to the Board of Directors in September 2024. The group will also clarify expectations of and set requirements for the platforms to ensure that sufficient resources are allocated to due diligence, and that it is implemented in accordance with the OECD guidelines in the future. This applies at company level, in the platforms, and at the group level. Due diligence in accordance with the requirements of the Transparency Act will require a continues focus on risk assessments in the group and platforms and will be monitored and reviewed through meetings held by the NG Group and platforms.

The group will update the existing Supplier Code of Conduct to clarify the duty to conduct due diligence in accordance with the OECD's method, along with which of the ILO core conventions the group must comply with.

NG Group's strategy for downstream value chain expansion will require regular reviews and updates of the risk assessments related to potential negative impacts and damages from the group's own operations, supply chain, and business connections.

NG Group can never guarantee that violations of fundamental human rights and decent working conditions will not occur in the value chain, but we will continue to work to secure compliance.

14th of June 2024

Board of Directors NG Group AS



Bertrand Camus



Reynir Kjær Indahl



Aurelia Marie Binet Carrere



Hannah Gunvor Jacobsen



Åge Landro



Tom Erik Løchen



Elisabeth Johansen



Gintautas Blanka



Bjørn Arve Ofstad, Group CEO

Attachment: List of all companies in NG Group as of 31st of December 2023

Parent enterprises and subsidiaries	Ownership
NG Group AS (Parent)	100 %
Norsk Gjenvinning Miljøeiendommer AS	100 %
Adact AS	100 %
Norsk Gjenvinning AS	100 %
Norsk Gjenvinning Downstream AS	100 %
NG Secure AS	100 %
Humlekjær og Ødegaard AS	100 %
Tomwil Miljø AS	100 %
Løvås Transportfirma AS	100 %
Norsk Gjenvinning Transport AS	100 %
NG Oppstrømtransport AS	100 %
iSekk AS	100 %
Revise AS	100 %
Tenden Miljø AS	100 %
Miljøkvalitet AS	100 %
Østfold Gjenvinning AS	100 %
NG Downstream AB (Sweden)	100 %
O Tenden Holding AS	100 %
Jarnes Miljøpark AS	66 %
NG Vekst AS	100 %
Nordisk Återvinning Service AB (Sweden)	100 %
Norsk Gjenvinning Renovasjon AS	100 %
Norsk Gjenvinning Metall AS	100 %
NG Metall AB (Sweden)	100 %
Sims Recycling Solutions AS	100 %
NG Metall Holding AB (Sweden)	100 %
Norsk Gjenvinning M3 AS	100 %
Asak Masseinntak AS	100 %
Midt-Norge Masseinntak AS	100 %
Kopstad Masseinntak AS	100 %
Borge Masseinntak AS	100 %
Eikefet Masseinntak AS	100 %
Mana Group AS	100 %
Holmen Masseinntak AS	100 %
Hauka Deponi AS	100 %
Zero Emission Energy AS	60 %
IBKA Norge AS	100 %
IBKA A/S (Denmark)	100 %
IBKA AB (Sweden)	100 %
IBKA UK Ltd (United Kingdom)	100 %
IBKA NUF	100 %
R3 Entreprenør AS	100 %

Norprodukter-Miljø AS	100 %
Saneringsteknikk AS	100 %
Nordic Industrial Services AS	100 %
Sørvest Betongsaging AS	100 %
Drillcon AS	100 %
Diamant Wire Teknikk AS	100 %
EC Svenska AB (Sweden)	100 %
Øst-Riv AS	100 %
Nordic Demolition AS	100 %
Mortens Rørinspeksjon AS	50,60 %
Reen Technology OY (Finland)	68,66 %
Reen Technologies Ltd. (United Kingdom)	68,66 %
Reen AS	68,66 %
Zirq Cables AS	99,8 %
Zirq Medical A/S (Denmark)	99,8 %
Zirq Cables Denmark A/S (Denmark)	99,8 %
Letbek Holding ApS (Denmark)	99,8 %
Letbek A/S (Denmark)	99,8 %
Outercore ApS (Denmark)	99,8 %
Letbek Sp.Z.o.o (Poland)	99,8 %
Zirq Solutions AS	99,8 %
Østlandet Gjenvinning AS	50 %
Pasa AS	38 %
New West Gipsgjenvinning AS	50 %