



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

Account reporting year 2025

for NORLUX AS



Ethical Trade Norway has assessed the report of NORLUX AS to meet the criteria of our Base Level. More information about our Base Level can be found [here](#).

SUSTAINABLE DEVELOPMENT GOALS



To Readers Of The Report

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

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

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

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

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

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

Heidi Furustøl

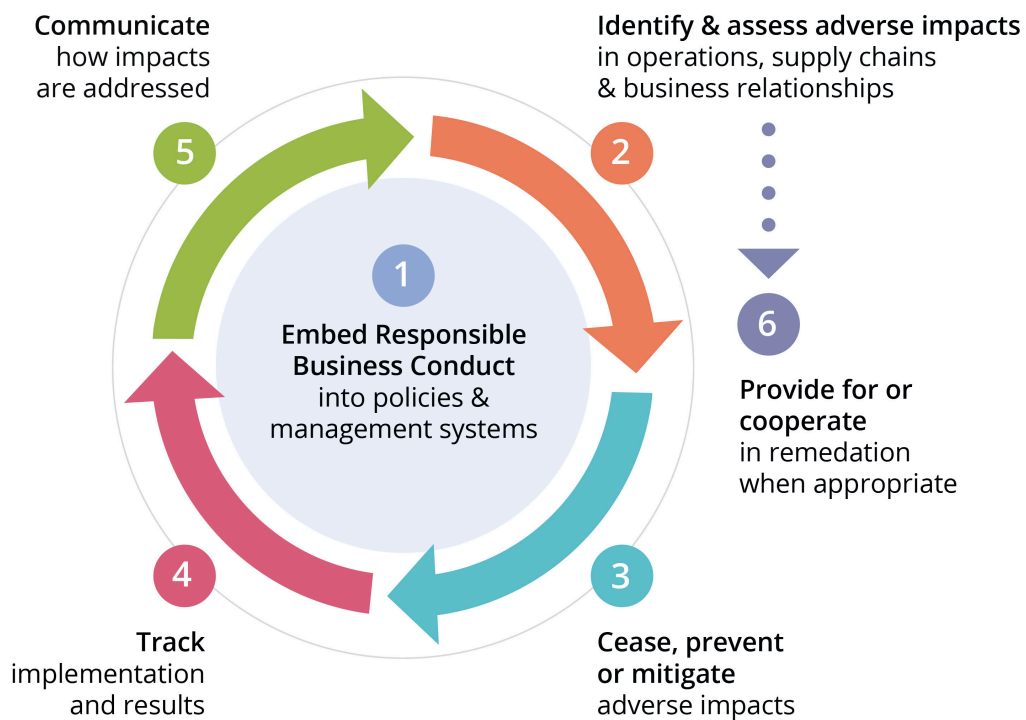
Executive Director

Ethical Trade Norway

Due diligence

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

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



Preface From CEO

Norlux was established in 1997 and provides lighting solutions for retail, commercial and industrial buildings, hospitality and restaurant businesses, as well as outdoor areas. We have offices in Norway, Sweden, Denmark, and a partner in the UK.

Norlux works towards a sustainable business practice that respects people, communities, and the environment. Norlux considers this a prerequisite for sustainable development, which means that current generations meet their needs without compromising the ability of future generations to meet theirs. This work is currently led by a dedicated Sustainability Manager.

Norlux is an advisor, supplier, and partner of lighting solutions for the present and the future. Norlux aims to contribute to a sustainable society through the development of innovative lighting solutions.

To work purposefully with sustainable business practices, as a member of Ethical Trade Norway, Norlux is committed to actively working with due diligence assessments. Due diligence assessments are a risk-based approach to respecting and safeguarding people, communities, and the environment in our own operations and throughout the supply chain. We expect that our suppliers and partners adopt the same approach and collaborate with us to achieve this objective.

The membership in Ethical Trade Norway has given us with access to tools and expertise that enable us to continue our development in sustainability. 2025 has provided us with a clearer path forward, focusing on collaboration with the best quality manufacturers. The response to our due diligence inquiries has resulted in a solid platform to expand our work next year. We are certifying products to an environmental standard that is stricter than what is legally required, to be better prepared for the future. We became a member of Ethical Trade Norway in 2022, and this is the 4th annual report we are preparing. In addition to being a member of Ethical Trade Norway, Norlux is also certified Miljøfyrtårn (Eco-Lighthouse).

Roar Aastvedt
CEO

Board Signature

This report is electronically signed. See last page for verification.

Pål Wang
Chairman of the Board

Jørn Furuhaug
Board member

Charlotte Furuhaug
Board member

Roar Aastvedt
Managing Director

Jørgen Flom Furuhaug
Deputy board member



Enterprise information and enterprise context

Key enterprise information

Enterprise name

NORLUX AS

Head office address

Borgeskoogen 32, 3160 Stokke, Norway

Main brands, products and services offered by the enterprise

Norlux specializes in developing innovative lighting solutions for a wide range of markets including, Retail, Hospitality, Commercial & Industrial, Office & Workplaces, Residential Interiors and Outdoor lighting.

Description of enterprise structure

Norlux specializes in developing innovative lighting solutions for a wide range of markets including, Retail, Hospitality, Commercial & Industrial, Office & Workplaces, Residential Interiors and Outdoor lighting. With 101 dedicated employees located in our sales offices and showrooms in Scandinavia, Norlux continues to offer professional consultation using the latest technology. Norlux is also represented in the UK and in Finland where we have a close collaboration with a partner. Norlux has established a strong network of production facilities providing us with high-quality and energy-efficient products.

Norlux has implemented a policy for sustainable business practices that has been approved by the Board of Directors. The policy includes common requirements that we and our suppliers are expected to follow in order to maintain a sustainable business practice that respects people, communities, and the environment. This effort is led by a dedicated Sustainability Manager and involves continuous improvement projects internally and towards our Supply Chain.

Revenue in reporting year (NOK)

430 000 000

Number of employees

101

Is the enterprise covered by the Transparency Act?

Yes

Major changes to the enterprise since last and current reporting period

Norlux continues to grow organically and sustainability is included in all sectors of the organization.

Contact person for the report (name and title)

Mette Andersen, Sustainability Officer

Email for contact person for the report

mette.andersen@norlux.com



Supply chain information

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

Norlux AS is a supplier of lighting solutions, offering luminaires and accessories primarily under its own brands, Norlux and Ledpro. Most of our suppliers are located in Europe and Asia. Product development and procurement are managed from our headquarters in Stokke, ensuring close follow-up of suppliers and integration of quality and sustainability requirements.

Norlux maintains regular dialogue with suppliers and conducts periodic on-site visits. We also have a full-time representative in Asia responsible for supplier follow-up in the region.

We prioritise long-term and stable supplier relationships, with several partnerships lasting more than ten years. Long-term cooperation strengthens quality, predictability, and our ability to influence working conditions and environmental performance in the supply chain.

In recent years, we have further strengthened our requirements related to product quality, environmental performance, and social compliance. This includes requirements for relevant quality management certifications and documentation of social conditions at production sites. Long-term engagement with suppliers remains a key measure in promoting responsible business practices.

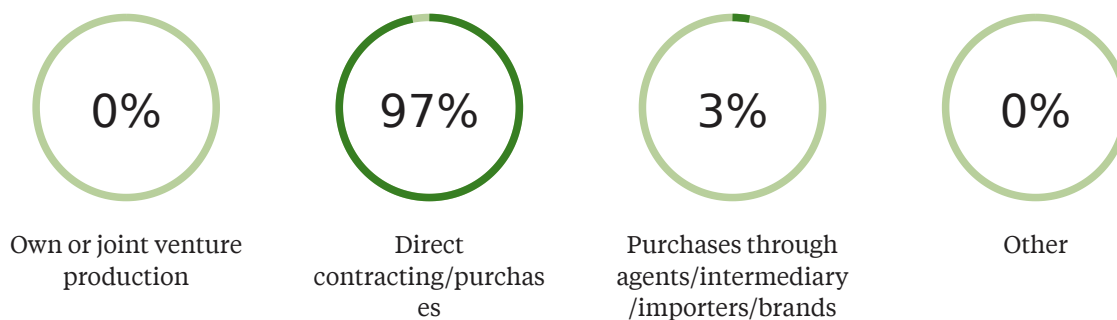
Number of suppliers with which the enterprise has had commercial relations in the reporting year

23

Comments

The number of suppliers is reduced from 27 last year. The reduction reflects our strategy to consolidate sourcing with suppliers that meet our sustainability and documentation requirements.

Type of purchasing/ suppliers relationships



List of first tier suppliers (producers) by country

China :	15
Turkey :	1
Finland :	1
Germany :	1
Norway :	1
Italy :	2
Sweden :	2

State the number of workers at first tier producers

Number of workers

4 400

Comments to number of workers

The estimate of 4,400 workers at first-tier suppliers is based on information provided by suppliers during our due diligence follow-up, combined with publicly available information about the size and capacity of the production facilities. Where updated information was not available for 2025, previous data from 2024 has been used as a reference.

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

Aluminium	China Turkey
Electronics	China
Polycarbonate	China

All our products are tested and approved according to the RoHS directive. Raw material origin continues to be a focus area for 2026. We have established that about 1/4 of the aluminium used in our products is recycled.

Is the enterprise a supplier to the public sector?

Yes

Goals and progress

Process goals and progress for the reporting year

1

Goal :

1. Collect product information on a raw material level (CAS numbers) to prepare for Climate Reporting
2. Identify areas where we can collaborate with Suppliers to make improvements
3. Continue the work on our Purchasing Process to better avoid unwanted purchases. This includes increase awareness of corruption and human rights in our Supply Chain.
4. Initiate dialogue with Suppliers about raw materials origin

Status :

In 2025, Norlux strengthened its systematic work on product data collection and certification. Improved documentation and verification processes have enhanced our ability to conduct risk assessments and follow up suppliers in line with our due diligence commitments. This work will continue to be further developed and integrated into our management systems.

We have implemented a revised Purchasing Process to better align forecasting, order placement, and production planning. The objective is to reduce the risk of unplanned overtime at supplier facilities resulting from our orders. Responsible purchasing practices are an important preventive measure within our due diligence framework.

Supplier training and dialogue on sustainability topics remain a priority. We collaborate with suppliers on concrete improvement initiatives, including reducing packaging volumes and material use, contributing to lower environmental impact across the value chain.

In 2025, we also initiated structured dialogue with selected suppliers to obtain information on the origin of raw materials, including aluminium used in our products. Strengthening traceability at raw material level is a complex undertaking and represents a new area of work for both Norlux and our suppliers. The process involves practical and structural challenges, including limited upstream transparency. Despite roadblocks and delays, we remain committed to improving supply chain transparency as part of our continuous due diligence efforts.

Process goals for coming year

1

1. Continue the work on our Purchasing Process, focus on timely purchases and ensuring the supplier has ample time to plan production. This includes increase awareness of corruption and human rights in our Supply Chain.

2

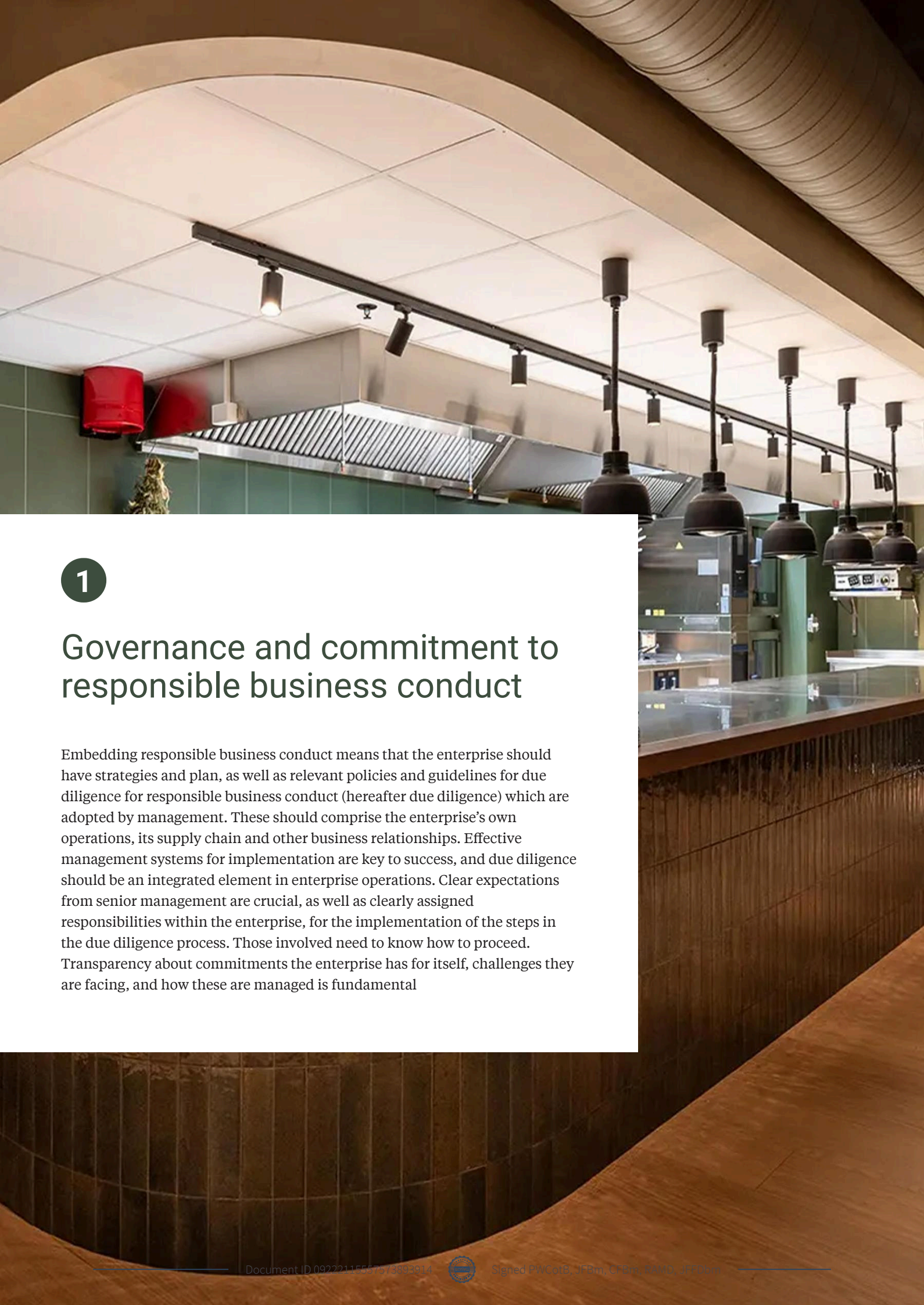
2. Continue dialogue with suppliers about raw materials origin

3

3. Continue the parallell approach to product documentation; EPD for CO2-e footprint and certification with Byggarubedömningen for detailed content.

4

4. Prepare suppliers for the Digital Product Passport(DPP) requirement starting in 2027. The structured product data required for DPP will also improve our ability to identify and assess human rights and environmental risks at raw material level.



1

Governance and commitment to responsible business conduct

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

1.A Policy for own enterprise

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

<https://norlux.com/wp-content/uploads/2025/02/12.a.04-Policy-for-Sustainable-Business-Practices.pdf>

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

Norlux is committed to conducting business in a manner that respects human rights, labour rights, communities, and the environment. Responsible and sustainable business practices are essential to meeting our customers' expectations for quality, reliability, and trust, and to ensuring that our products are manufactured in line with high ethical and environmental standards.

Our work is anchored in the UN Guiding Principles on Business and Human Rights and is integrated into our due diligence processes. Through systematic risk assessments, supplier follow-up, and continuous improvement measures, we seek to prevent and mitigate adverse impacts in our value chain.

Norlux contributes to the UN Sustainable Development Goals (SDGs), particularly Goal 3 – Good Health and Well-Being, and Goal 12 – Responsible Consumption and Production. These goals provide an important framework for our sustainability efforts and guide our work toward responsible production, safe products, and reduced environmental impact.

Through long-term commitment and structured follow-up, we aim to strengthen responsible business conduct and contribute to sustainable development in line with internationally recognised standards.

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

The policy for our own operations is based on the Ethical Trade Norway's principle declaration and relevant focus areas based on conducted risk assessments. We have achieved our goal to be in direct dialogue and have a physical presence at production facilities for at least 80% of our purchases in 2025. Going forward, we will map our products down to the raw material stage so that we can assess which components need to be focused on regarding human rights and the environment. The principle declaration has been approved by the management team and the Board of Directors.

1.B Organisation and internal communication

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

The policy for due diligence within our own operations is based on the ethical trading principles declared by Ethical Trade Norway and relevant focus areas based on conducted risk assessments. We will map our products down to the raw material content in order to evaluate which components need attention with regard to human rights and the environment. The principles declaration has been adopted by the management team and the Board. The day-to-day responsibility for completing the due diligence work lies with the Sustainability Officer. This work is shared with others as necessary. Results are compiled by the Sustainability Officer and sent to our CEO, who informs the Board of Directors.

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

Norlux has updated the reporting line for the position of Sustainability Manager to report directly to the CEO in recognition of the importance of our Sustainability efforts. The job description for the Sustainability Manager outlines all areas of responsibility in reference to due diligence. This responsibility allows the process to be driven forward internally and externally.

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

Norlux employees undergo bi-annual training in person, in addition to postings on our intranet and project participation. Moreover, the key employees participate in our due diligence training aimed at suppliers, as well as presentations to prospective new customers. Our relatively small size ensures that everyone's understanding of due diligence is on par with our guidelines. New employees receive an introduction to Norlux's sustainability work and due diligence processes as part of their onboarding. Relevant employees also participate in the internal training sessions conducted twice per year.

1.C. Plans and resources

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

The due diligence journey is enlightening and rewarding, and we move forward with a deeper commitment to transforming our organization. Starting with our updated and Board of Directors approved Policy for Sustainable Business Practice and Code of Conduct for Suppliers, we uphold those principles for all strategies and action plans. The current sustainability strategy runs until 2026. During 2026, Norlux will evaluate the results of the current strategy and develop an updated framework for the following years based on the lessons learned from our due diligence work.

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

The Board of Directors receive updates at their regularly scheduled meetings, or as needed, with our progress and results by senior management. They provide feedback and input on our ongoing work.

1.D Partnerships and collaboration with business relationships

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

We have developed minimum criteria that we expect our suppliers to follow. This is communicated in the meetings we have with our partners. The minimum criteria are:

- The supplier has signed our ethical guidelines (Code of Conduct for Suppliers).
- The supplier has provided us with a contact person for the follow-up of our ethical guidelines and can demonstrate a system for monitoring adherence to the guidelines.
- Traceability: the supplier has an overview of and shares information about where different parts of the product are produced and must be able to document the origin of the raw materials.
- Access: the supplier grants the company access to the production site and associated facilities such as cafeterias and dormitories.
- The supplier must have a quality and environmental certification/environmental management system equivalent to Miljøfyrtårn, ISO 9001/ISO 14001, EMAS, or similar.

An environmental certificate must be presented. Upon renewal of certification, the updated certificate should be sent to Norlux. If the supplier does not have an environmental certification, the following documentation must be provided: Information about who in the company is responsible for overseeing the environmental work, the company's greatest environmental impact, and what the company is doing to minimize these impacts. Confirm that the company, at a minimum, complies with environmental legislation in the respective production country. We have contacted all suppliers on the list that covers >80% of purchased goods in 2025. We have received satisfactory responses from all.

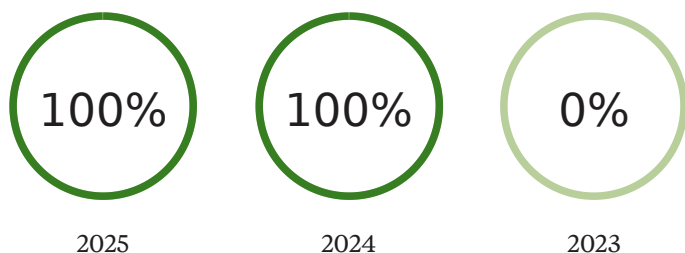
- Climate accounting: The supplier must, upon request, be able to present a CO2-e account for their operations. Alternatively, they should be able to provide the necessary information for a third party to conduct a CO2-e calculation.

- Packaging: Norlux expects the supplier to continuously work on optimizing packaging to minimize climate impact. Only recyclable materials should be used. We encourage our suppliers to avoid plastic and polystyrene. Efforts should be made to work on solutions that provide good space utilization during transportation, but without increasing risk.

You can read our Supplier Code of Conduct here: <https://norlux.com/wp-content/uploads/2025/01/Code-of-Conduct-for-Suppliers.pdf>

Indicator

Percentage of the company's suppliers that have accepted guidelines for suppliers



Norlux Supplier Code of Conduct was distributed to suppliers for the first time in spring 2024. At this time we have a 100% response rate and all suppliers have returned signed documents. While documentation has been received from all suppliers, we continue to assess quality and consistency of the information.

1.E Experiences and changes

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

Our systematic improvements around due diligence and sustainable business practice show promising signs of lasting change. Our collaboration approach to working with suppliers has yielded a higher rate of detailed product data and reductions in packaging.

We require an independent third-party auditor for HSE reporting for our suppliers, as of 2025. A total of 21 out of 23 suppliers now provide third-party HSE documentation. To offset the missing certificates, we have visited the production facility and documented their HSE efforts ourselves with employee interviews and photo documentation.

A large part of our climate work revolves around our products because our CO₂-e footprint for Scope 3 is significantly larger than Scope 1 and 2. In 2025, we started generating EPD's, documenting the CO₂-e footprint for the entire lifecycle for each product family. I am happy to report that we can already document CO₂-e footprint for almost 50% of our revenue. Our experience from the past year shows that closer collaboration with suppliers improves the quality of the information we receive and strengthens the effectiveness of our due diligence work.



2

Defining the focus for reporting

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

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

2.A Mapping and prioritising

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

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

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

Salient issue	Related topic	Geography
Salient issue Related topic Geography Working conditions in aluminium production and component manufacturing	Freedom of association and collective bargaining Wages	China
Risk of forced labour in upstream raw material supply chains	Forced labour	China
Occupational health and safety risks in manufacturing facilities	Occupational Health and safety	China
High CO ₂ -e emissions related to aluminium production and manufacturing processes	Greenhouse gas emission	China
Working conditions and labour rights in production	Freedom of association and collective bargaining	Turkey
Risk of corruption in supplier relationships and procurement processes	Corruption	Turkey

Based on our risk assessment using Ethical Trade Norway's Salient Risk Tool, Norlux has prioritised risks related to working conditions, human rights, environmental impact, and corruption in countries where our suppliers operate. The overall risk picture remains largely unchanged compared to 2024, with continued high exposure in China related to labour rights and environmental impact. For China, this means focus on working conditions in raw material extraction and component manufacturing. For Turkey, we will look at working conditions and potential corruption risks.

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

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

a. We have collected data based on more than 80% of our procurement and broken it down by country of origin and type of raw material. The Salient Risk Analysis assesses each raw material and assigns a risk value based on the entered data. For the 2025 risk assessment, we have selected one raw material with a risk value of 3.3 and one process (aluminium production) with a risk value of 3.2. We have chosen to limit the selection to these two because they constitute a significant portion of our products (60-80%). We believe that the insights gained from this process will better prepare us to work with other raw materials and processes in the future. Since February 2024, we have maintained an ongoing dialogue with producers regarding raw material content and production methods. We have established a product data standard that involves collecting detailed raw material information to enable the products to achieve environmental approval, in addition to calculating their CO2-e footprint. This work is ongoing, however, with a difficult task of documenting the origin of the raw materials, this will be a process spanning years rather than months. As part of the mapping process, Norlux distributed its Supplier Code of Conduct and collected responses from all first-tier suppliers covering more than 80% of procurement.

b. We have selected materials and processes based on the highest volume. There are areas we have not yet evaluated. This is in part due to little experience with the results of our inquiries, as well as resource constraints. Areas not included in the evaluation for 2025 include electronics and raw material polycarbonate. It will be included in future evaluations.

c. We have used the Salient Risk Assessment Tool available to us from Ethical Trade Norway to evaluate raw materials and processes in connection with the production of our goods. We conduct an annual assessment for new and existing issues. From previous years' assessments, we are aware of the most at-risk countries and high-risk issues. The Salient Risk Tool gathers information from a wide variety of sources under these topics:

Forced Labour

This risk score is based on the Global Slavery Index (GSI), by the Australian NGO Walk Free. The GSI provides national estimates of modern slavery for 160 countries.

Freedom of Association & Collective Bargaining

This risk score is based on the following two indexes, ITUC Global Rights Index and Freedom in the World report. The highest risk score of the two indices is used.

Child Labour

This risk score is based on the following three indexes, Children in employment data from the World Bank, Child labour data from UNICEF and The Human Development Index (HDI). The highest risk score of the two first indices is used. Where these lack data, the country score from the Human Development Index is used.

Gender Equality

Risk to gender equality is calculated based on the The Gender Equality Index (GII) and the The Global Gender Gap Report. The risk score is based on the average of the scores from the two indices.

Living Wages

Risk for lack of living wages is calculated based on the gap between living wages and legal minimum wages according to data from WageIndicator Foundation.

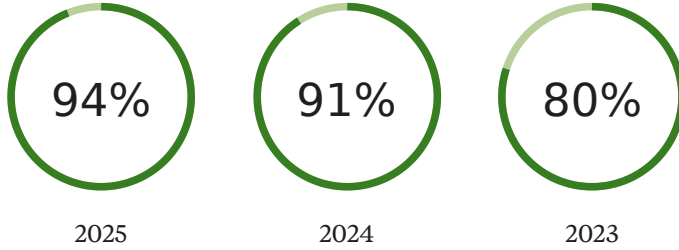
Corruption

Risk for corruption is calculated based on the Transparency International Corruption Perception Index (CPI).

d. We are aware that information is lacking for the upstream supply chain past our suppliers. This is on a prioritized task for 2026. We also recognize that the standard approach to managing a business relationship will be challenged, as we believe more direct contact with our counterparts for each supplier is beneficial. This approach will be discussed with select suppliers in 2026.

Indicator

Percentage of suppliers in high risk supply chains that have been mapped



We are working to reduce the number of suppliers in high-risk supply chains to better be able to collaborate and strengthen our partnership.

ADDITIONAL SEVERE IMPACTS

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

We have identified risks of negative impacts that are not prioritized this year. We will continue to monitor the raw material extraction and productions processes going forward. Additional risks identified but not prioritized in this reporting period include risks related to electronic component production, polycarbonate material production, and environmental impacts related to transportation. These areas will be evaluated in future assessments.

3

Management of salient issues

Cease, prevent or mitigate negative impacts

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

3. A Cease, prevent or mitigate

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

	<p>Salient issue Related topic Geography Working conditions in aluminium production and component manufacturing</p>
<p>Goal :</p>	<p>Our primary goal is to establish where the raw materials were extracted, and by whom.</p>
<p>Status :</p>	<p>Although we have initiated dialogue and collected preliminary information, we have not yet been able to verify extraction sites. The target is therefore extended to 2026.</p>
<p>Goals in reporting year :</p>	<p>Our primary goal is to establish where the raw materials were extracted, and by whom. We have several Suppliers who has given us information about their Supply Chain, and we will continue our investigations in 2026.</p>

Describe already implemented or planned measures :

Measures introduced in the previous reporting period have been continued and expanded in 2025, particularly the work on supplier dialogue, product data collection, and packaging reduction. We have initiated direct engagement with selected aluminium suppliers in collaboration with our tier-one suppliers. This work is ongoing and supported by our employee based in China, who plays a key role in the practical follow-up and dialogue required.

By taking this step, we are moving further upstream in the value chain than previously. This represents new ground for both Norlux and our suppliers, and we recognise that establishing transparency at raw material level is complex and will require time, persistence, and mutual trust.

We have chosen to be open with our suppliers about our objectives and expectations. The response so far has been constructive and positive. We believe transparency and early dialogue are essential to building long-term improvements.

Should we uncover practices that are inconsistent with our standards, we will take appropriate action. Measures may range from requiring corrective improvements, to changing raw materials, or ultimately discontinuing the purchase of the relevant product. The response will depend on the nature and severity of the findings, as well as our ability to influence and contribute to meaningful improvement.

Our approach is guided by risk-based due diligence principles: where we have the leverage to prevent or reduce adverse impacts, we will actively engage. Where influence is limited, we will assess alternative measures, including collaboration with other actors in the value chain.



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

Expected results for 2026 are that we will find the extraction site for the aluminium for at least two suppliers. Norlux seeks to use its leverage through long-term supplier relationships and ongoing dialogue to improve transparency and working conditions in the supply chain.



	Risk of forced labour in upstream raw material supply chains
Goal :	Goal for 2025 was to communicate our zero-tolerance for forced labor and lack of free organizing to our suppliers.
Status :	All suppliers have received and signed our Supplier Code of Conduct.
Goals in reporting year :	The production of LED casings in Turkey uses 100% recycled aluminium. The high-risk issue here is labor conditions and possible corruption. Establish a good dialogue with our supplier about the issue and outline what type of information we require to satisfy the inquiry. Our goal is to document working conditions for a number of employees. This could be done by observation or with an audit by a third-party.

Describe already implemented or planned measures :

We have had a training session with the CEO of the supplier.

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

The FoA and CBA are institutional in origin on a much higher level than within a company. Our role in this can be to have a dialogue with our supplier about how better working conditions will yield more profit and therefore should be addressed within their organization. We are in regular contact with several of the employees at this company, and there will also be a site visit in 2026.

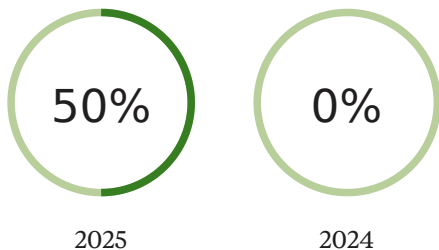


	Occupational health and safety risks in manufacturing facilities
Goal :	Measure our own CO ₂ -e footprint for Scope 1, 2, and 3.
Status :	We have finalized our CO ₂ -e accounting for reporting year 2025. We produce EPD's for our product families, 55 families and counting, and we are able to estimate with high precision our total CO ₂ -e footprint.
Goals in reporting year :	Expand the number of EPDs and finalize the smaller details in our emissions estimates and deliver a complete and accurate CO ₂ -e footprint for 2026.

Describe already implemented or planned measures :
We report a complete CO ₂ -e footprint for Scope 1 and Scope 2 and estimated Scope 3.
Describe actual or expected results of the measures, as well as goals and activities for the coming reporting year :
Activities for 2026 will include the ongoing collection of product data on raw material level, and achieve EPD documentation for at least 75% of our total revenue.

Indicator

Share of revenue covered by EPD / CO₂-e documentation.



Our goal is to have 75% of revenue covered by EPD / CO₂-e documentation by 2026.

Share of recycled aluminium in products.



Our goal gong forward is to increase the share of recycled aluminium in products.

	High CO2-e emissions related to aluminium production and manufacturing processes
Goal :	Ensure compliance for HSE regulations in our supply chain.
Status :	Completed for own supply chain, ongoing for lower levels of supply chain.
Goals in reporting year :	Ensure compliance for HSE regulations for first level of the supply chain.

Describe already implemented or planned measures :

Checklist for factory visits implemented and in use. This checklist will be completed for each visit to document HSE compliance.

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

Going forward, we will use the checklist for visits to suppliers delivering raw materials to our suppliers.



	Working conditions and labour rights in production
Goal :	
Status :	
Goals in reporting year :	

Describe already implemented or planned measures :

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



	Risk of corruption in supplier relationships and procurement processes
Goal :	
Status :	
Goals in reporting year :	

Describe already implemented or planned measures :

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



3.B Other actions related to management of negative impact

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

As many of our products are slated for approval with the Swedish Bygghälsömdömmen, we are phasing out all toxins from our line of products.

3.B.2 Reduction of greenhouse gas emissions

We are communicating to our supply chain that we look for and prefer recycled packaging. This is a project that will take some time to show results.

3.B.3 Improvements in own purchasing practices

We are reporting our total CO₂-e footprint annually, and we have ambitions to reduce it, year by year going forward. Optimizing packaging is a long-standing project for Norlux and we continue to pursue less packaging materials, while at the same time not allowing for transport damage.

3.B.4 Choice of products and certifications

As many of our products are slated for approval with the Swedish Bygghälsömdömmen, we are phasing out all toxins from our line of products. We are working towards complete transparency concerning product and packaging content.

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

This is stated in the Supplier Code of Conduct, which every supplier has signed.

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

We are actively pursuing and providing training for employees and suppliers, as well as new and existing customers. Our goals and efforts are presented to every point of contact, and we ask repeatedly for additional contacts in our supply chain. This approach is unfamiliar, especially in China, and at this point it is a work in progress.

Norlux aims to contribute positively to the communities in which the company operates by supporting initiatives that promote inclusion, participation, and personal development.

In 2025, Norlux strengthened its community engagement by introducing a dedicated program that supports employee-led local initiatives. Through this program, employees can apply for funding for sports teams, associations, or community projects they are personally involved in.

Norlux continued its long-term support for sports and cultural initiatives that promote inclusion, belonging, and personal development for children and young people. This includes the continued sponsorship of Runar Handball, with equal support for women's sports, as well as contributions to local sports clubs and cultural organisations. These initiatives reflect Norlux's commitment to supporting inclusive and vibrant communities in the regions where we operate.

Through these initiatives, Norlux also contributes to the UN Sustainable Development Goals, particularly Goal 3 – Good Health and Well-Being, by supporting physical activity, social inclusion, and positive development opportunities for children and young people.

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

This is stated in the Supplier Code of Conduct, which every supplier has signed. We expect suppliers to follow anti-corruption principles. Internally, we hold bi-annual trainings for all staff, where all aspects of our work are detailed and discussed.

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

We initiated the mapping of our Scope 3 CO₂-e emissions in early 2024 as part of strengthening our climate strategy and value chain transparency. During this process, we identified that several of our suppliers are already implementing significant emission-reducing measures. These include the use of recycled and fully recyclable packaging, investments in renewable energy such as solar power, and other efficiency initiatives. This has reinforced our ambition and motivated us to intensify our own emission reduction efforts.

The LED lighting industry has, by nature, a relatively lower CO₂-e footprint compared to many other product categories. This is partly due to the compact size of our products and, importantly, the substantial energy savings achieved when replacing conventional incandescent lighting with LED technology. The use-phase savings represent a meaningful climate benefit over the product lifetime.

We are also a participant in the WEEE scheme for collection and recycling of electrical and electronic products. At end-of-life, our products are handled through approved recycling systems. Based on 2023 data, 81% of materials are recycled, 12% are recovered through energy recycling, and only 8% are sent to landfill. This high recovery rate provides a strong foundation for further improvement, and we expect continued progress in the coming years.

Looking ahead, we will continue to develop products that are easier to install, maintain, and repair, free from harmful substances, designed for longer lifespans, and increasingly optimised for material recovery and circularity.

4

Track implementation and results

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

4.A. Track and assess

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

a. As a part of our purchasing process, all suppliers sign our Supplier Code of Conduct and respond to a survey with questions about their social work environment. In addition, every supplier sends a copy of their annual third-party audit of said environment. The collection of this information is completed by the Purchasing Department. The monitoring of the results is done by the Sustainability Manager. Any discrepancy we would like to address is turned over to our employee in China or addressed in person with leaders.

The survey also contains questions about the suppliers own supply chain. We will continue our investigations in 2026 with the goal of identifying the extraction sites for aluminium used by at least two suppliers. This work represents the first step in improving transparency further upstream in our supply chain. The results of the tracking process are used to refine Norlux's due diligence work and prioritise future actions in the supply chain.

b. The formal responsibility for the follow-up of due diligence lies with the CEO. The CEO delegates tasks as needed to complete the due diligence implementation and work. The Board of Directors receive quarterly updates on our due diligence efforts, or more often if needed, from the CEO or upper management. Additionally, we have an independent third-party auditor of our due diligence efforts annually, Ethical Trade Norway. We are obligated to deliver an annual report with documentation to show what we have done, and how it has been carried out. This report is available on our website, as we are legally bound to do. The annual due diligence report is reviewed and approved by the Board of Directors before publication.

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

AA key measure to reduce negative impact is to avoid rogue actors.. Our products are electrical and require a large set of certificates and approvals in order to import and sell. This serves as the first measure of reducing a negative impact. Suppliers that cannot deliver the required certificates will not be considered.

We have raised two safety issue to two different supplier after factory visits in 2025. This was done verbally, and in a conciliatory tone, simply to focus on a lapse in PPE. Long term, this will lead to more awareness and perhaps better habits.



5

Communicate how negative impacts are addressed

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

5.A External communication

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

Communication with affected stakeholders takes place through supplier meetings, site visits, and ongoing dialogue with our suppliers. During these interactions we review relevant topics using internal checklists covering working conditions, health and safety, and environmental practices.

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

We have a section on our website where all our due diligence work is described. Please visit <https://norlux.com/en/baerekraft/apenhetsloven/>

In addition, with the Ethical Trade Norway 2025 report issued in English, all our stakeholders can now access our due diligence documentation.

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

Questions related to the Transparency Act and our due diligence work can be sent to sustainability@norlux.com or to the Sustainability Officer.



6

Provide for or cooperate to ensure remediation when appropriate

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

6.A Remediation

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

Our policy is to enter into a dialogue with affected stakeholders if negative impact is discovered. Please see our Policy for Sustainable Business Practice.

<https://norlux.com/wp-content/uploads/2025/02/12.a.04-Policy-for-Sustainable-Business-Practices.pdf>

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

We have not uncovered any cases in need of remediation in 2025.



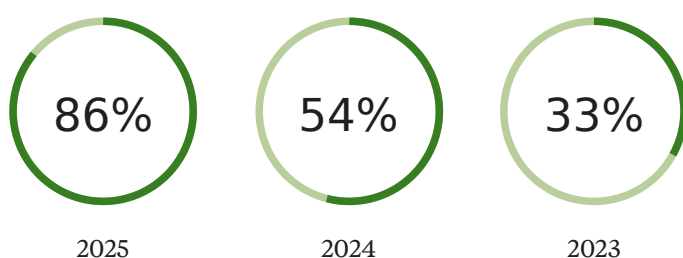
6.B. Ensure access to grievance mechanisms

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

For our largest producers, we have a locally employed representative who visits production facilities and engages in dialogue with employees. If we uncover negative impacts on workers or local communities, we will seek to mitigate and restore the damage through dialogue with our partners. In addition, we request an independent third-party audit of HSE each year from our Suppliers. Norlux has internal whistleblowing routines that allow employees to report concerns confidentially. Issues raised through this channel are handled by management and, when necessary, escalated to the Board of Directors.

Indicator

Annual independent audit for HSE for all suppliers



We request a copy of an independent audit annually from our suppliers. This is mostly BSCI audits, and some Smeta audits.

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