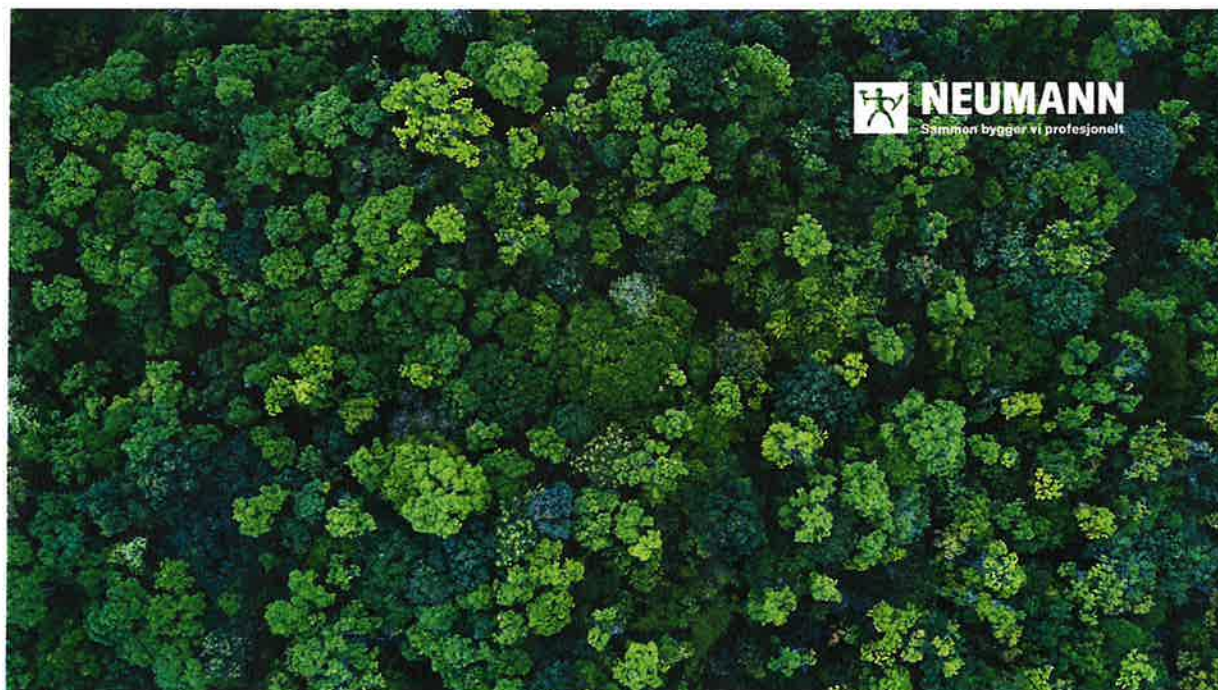




NEUMANN

Sammen bygger vi profesjonelt

Åpenhetsloven: Redegjørelse om aktsomhetsvurderinger 2025



Neumann Bygg AS har røtter tilbake til 1839 i Bergen, og er en sammenslåing av Rieber Bygg AS og Jacob Neumann AS i 1987 i Bergen. Neumann Bygg AS har siden 1997 vært eid av STARK Group (tidligere DT Group og før det Dansk Trelast).

STARK Group, med hovedsete i København – Danmark, er i dag Nord-Europas største aktør innen salg av Byggevarer, med virksomhet i Danmark (inkl Grønland), Norge, Sverige, Finland, Tyskland, Østerrike og Storbritannia. Konsernet omsetter pr juni 2025 for ca 100 milliarder NOK.

I Norge har Neumann Bygg AS 20 varehus i Tromsø, Finnsnes, Harstad, Sogndal, Førde, Stor-Bergen (4), Odda, Haugesund, Stavanger (3), Mandal, Kristiansand (2), Askim, Sarpsborg og Slemmestad. Hovedkontoret er på Rosenholm i Nordre Follo kommune. Neumann Bygg AS har ca 300 medarbeidere og omsetter for ca 2 milliarder NOK. Alle varehus og hovedkontor er Miljøfyrtårn sertifisert.

Neumann Bygg AS eier også FagFlis, som består av 14 butikker i hovedsak rundt Oslo og sentrallager på Kløfta. FagFlis er ca 100 medarbeidere. FagFlis leverer egen [redegjørelse](#).

Neumann Bygg AS driver med salg av byggevarer til den profesjonelle kunde, dvs Byggmestere, Tømrere, Entreprenører, Murmestere m.fl , i ulike størrelser.

Vi har ingen produksjon av varer, men kjøper ferdig sammenstilte varer for videresalg. Varene er i liten grad unik, og er i hovedsak samme varer som øvrige aktører i byggevarebransjen selger.

Retningslinjer og rutiner knyttet til Åpenhetsloven

Neumann Bygg AS v/styret har valgt å organisere arbeidet med Åpenhetsloven slik at Innkjøpsdirektør Lars Ivar Tveten er ansvarlig for at loven følges, dog med bistand av HSEQ Direktør Øystein Aam. Begge rapporterer til Adm. Dir for selskapet, slik at det er god forankring til ledelsen i Neumann Bygg. Bærekraftansvarlig Zarah Inderdal inngår også i teamet. Organisering knyttet mot Sourcing er valgt fordi Neumann. som utelukkende selger sammenstilte varer, vurderte ved lovens innføring at Sourcing/Innkjøp er der hvor vår risiko antas å være høyest. Det ble sommeren 2022 etablerte egen epost adresse «apenhetsloven@neumann.no», samt på nettsidene lagt ut informasjon om åpenhetsloven på <https://www.neumann.no/Apenhetsloven>.

Nettområdet er senere oppdatert med «Neumanns egenvurdering» til nedlasting for interessenter.

Som en del av STARK Group inngår Neumann Bygg AS i konsernets innkjøpsorganisasjon, Stark Sourcing, hvor alle leverandører kartlegges og risikovurderes av Dun & Bradstreet. Dette systemet anvender en karakterskala for ulik risiko. Leverandører med for svak score blir ikke godkjent. Som en del av standardavtale / kontraktsvilkår med alle leverandører er vår «[Supplier Code of Conduct](#)». Ved signering av Stark Groups kontraktsvilkår signerer man også på at man kjenner til, og etterlever, vår «Supplier Code of Conduct».

Relevante rutiner / policies som er utarbeidet og som er en del av vår arbeidshverdag er:

- Human rights policy
- Enviromental & Climate policy
- Sustainability policy
- Product integrity policy
- Supplier Code of Conduct
- Code of Conduct - medarbeidere

Human Rights Policy

Requirements

STARK Group Human Rights principles:

1. We are committed to respecting Human Rights:

We are committed to respecting fundamental human and labour rights within our own operations and through our collaboration with our value chain. Our human rights due diligence process aims at identifying and assessing our key salient human rights issues, integrating findings from impact assessments into relevant company processes, tracking the effectiveness of measures and processes, and communicating on how impacts are being addressed. Our due diligence process has a risk-based approach based on 3rd party ESG ratings, country, industry and spend.

2. We comply with all applicable laws and human rights commitments:

Our commitment is based on core ILO conventions and internationally accepted frameworks from the OECD and the United Nations including the UN Guiding Principles on business and human rights, as well as compliance with applicable local legislation where we operate.

3. We expect our suppliers to be committed to respecting human rights:

We also expect our suppliers to be committed to respect the human and labour rights stated on page 4, within their operations and supply chain.

Our supplier due diligence process is continuously updated with the aim to identify, mitigate, prevent and account for adverse human rights impacts caused by or contributing to via our operations.

4. We are committed to provide remediation:

We are committed to provide appropriate remediation to harmed individuals or communities where we have identified that we have caused or contributed to a negative impact. We expect our suppliers to have the same commitment.

We are prepared to collaborate with suppliers to remedy adverse impacts which are linked to our products or services through our suppliers' own mechanisms or through collaborating on the development of third party non-judicial remedies. Furthermore, we will not obstruct access to other remedies, and we are committed to collaborate in initiatives that provide access to remedy.

5. We expect our business partners to respect human rights within their scope:

STARK Group expects its business partners to respect human rights within their scope and take measures to promote responsible practices throughout the value chain.

Key human rights across our value chain

STARK Group is committed to uphold as a minimum:



The right to health, safety and wellbeing

Health and safety is always a key priority for STARK Group, whether it involves our employees, customers or the communities in which our businesses operate. We aim for an accident-free workplace, and all our employees must support continuous improvements in health, safety and well-being throughout our operations.



Non-discrimination and equality

STARK Group works to ensure equal treatment and opportunities for all employees and to advance diversity, equity and inclusion. STARK Group supports freedom of expression and does not discriminate on gender, transgender identity or other expressions, age, culture, nationality, ethnicity, physical abilities, disabilities, hidden disabilities, political and religious beliefs, sexual orientation, or other factors.



The right to form or join a trade union and to bargain collectively

STARK Group is committed to the freedom of association and the right to collective bargaining.



Fair compensation and wages

STARK Group pays fair wages based on market levels, performance and, where relevant, collective bargaining agreements. We expect the same of our suppliers as outlined in our Supplier Code of Conduct.



The right not to be subject to harassment

STARK Group have zero tolerance towards bullying, harassment and discrimination and are committed to creating an inclusive culture free from these behaviours.



Data privacy

The right to privacy, including the security of personal data is a priority for STARK Group whether it involves our employees, customers or other stakeholders.



The right not to be subject to forced, compulsory or child labour

STARK Group do not tolerate any form of forced labour including compulsory labour, child labour, unreasonable working hours and human trafficking.

REQUIREMENTS

STARK Group environmental principles

1. We are committed to comply with all applicable laws and environmental regulation
We operate in accordance with all applicable laws and regulations.

2. We maintain an environmental management system
We maintain an environmental management system and business units are certified according to ISO14001 or similar, where relevant.

3. We transparently communicate our strategy, impacts and transition plan and have clear targets within all key environmental issues
An assessment of impacts, risks and opportunities is maintained in STARK Group, and STARK Group publicly reports on environmental performance in accordance with relevant reporting standards and the UN Global Compact Communication on Progress (COP).

4. We promote continuous improvement in environmental performance
STARK Group will provide guidance and training to promote and support responsible environmental performance at all levels of the organization and where applicable in relation to our value chain. All businesses work to improve the accuracy and completeness of risk and materiality assessments, and data reported.

5. We strive to reduce environmental impacts in the supply chain
STARK Group will work with its suppliers and customers to minimize environmental impacts in the supply chain by:

- (i) working with ethical and responsible suppliers to ensure confidence in the integrity of our supply chain and products, in alignment with the supplier due diligence procedure.
- (ii) regularly monitoring the market opportunity for environmental and climate beneficial products and services, and
- (iii) sharing any best practice already available to fast-track any market offering
- (iv) advising customers regarding responsible product choices and use

6. We promote sustainable products
Where the opportunity exists, STARK Group strives to gain market share by increasing accessibility and knowledge of sustainable construction products.

By promoting sustainable products, STARK Group business units will ensure that business operations provide a positive link in the sustainable construction supply chain to support a net zero future.

Key environmental issues

STARK Group is committed to reduce our impact regarding:



Climate Change

We are committed to reducing our carbon emissions in line with the Paris agreement and to be Net Zero in 2050 at the latest. We continuously work to reduce energy consumption and to replace logistics and operational energy with low carbon and renewable sources. Furthermore, we promote energy efficiency and low carbon products and solutions to our customers.



Pollution

We are committed to reduce our pollution footprint to air, water and soil, through improvements of own operations and procurement of an increased percentage of eco-labeled products with minimal levels of hazardous substances.



Water and Marine Resources

STARK Group strives to achieve sustainable water consumption and promote products and services designed to actively reduce water consumption. STARK Group ensures that all wastewater from our own sites is treated in line with legal requirements to protect the aquatic ecosystems.



Biodiversity and Ecosystem

STARK Group conducts due diligence in accordance with the Responsible Timber Sourcing Policy and aims to source an increasing percentage of timber products that originate from sustainably managed forests which preserve soil health, water resources and biodiversity.

Our target is to continuously increase the percentage of FSC and PEFC-certified timber in assortment to support traceability of products and raw materials along the value chain.

STARK Group strives to assess salient impacts to biodiversity and ecosystem through our value chain and to initiate actions to reduce or mitigate impacts that may arise.



Resource use and Circular economy

STARK Group continuously works to reduce waste amounts and improve waste handling to eliminate waste to landfill, limit incineration and increase recycling rates.

STARK Group actively engages in partnerships to support circularity in the construction industry and to support reuse and recycling to increase the proportion of secondary materials in products and packaging.

REQUIREMENTS

STARK Group sustainability principles

1. We act sustainably

We strive to integrate environmental and social sustainability into all our activities and across our value chain in line with the ten principles of the UN Global Compact. We support transparency by reporting on sustainability annually, disclosing progress within environmental, social and governance issues.

2. We offer a market leading assortment of products and services

We offer a wide assortment of products to fulfil energy efficiency requirements and eco-labelled products and services to meet the growing customer focus, public procurement, and sustainable construction requirements. We focus on increasing reusability, recyclability, and the proportion of secondary materials in products.

3. We offer market leading sustainability advice

We aim to be the preferred partner for sustainable construction and renovation, and we continuously upskill salespeople with relevant product knowledge within energy efficiency and sustainable alternatives. Our sustainability ambassador [programme](#) aims to support our customers in making informed decisions regarding sustainability.

4. We ensure correct and efficient product documentation

We aim to deliver best-in-class product documentation to support our customers' increasing demand for environmental information regarding chemical content and product impact throughout its lifecycle. In addition, we support our customers in fulfilling sustainable procurement requests, new and emerging building regulations, and certification requirements.

5. We are at the cutting edge of sustainability in the industry

We are active in sustainability networks and open to collaborating in partnerships that drive and promote sustainability and circularity – in order to continue being our customers and suppliers preferred partner.

6. We strive for continuous improvements within sustainability

We strive to continuously develop and implement relevant guidelines to streamline the way we work with sustainability, both internally, and with our suppliers and contractors.

We strive for continuous improvement, and as sustainability is an area where new knowledge, legislation and technology is developing rapidly, continuous improvement is of vital importance.

3

Environmental Policy - Version 2.0 - April 2023



Key sustainability issues across our value chain



Environment & Climate

We are determined to support the decarbonization of the construction industry while supporting sustainable ecosystems. We are committed to reducing our carbon emissions in line with the Paris agreement and to be Net Zero in 2050 at the latest.



Ecosystem degradation and biodiversity loss

STARK Group is committed to support sustainable forestry and biodiverse ecosystems. By continuously increasing the percentage of FSC and PEFC certified timber in assortment, we encourage and strengthen sustainable forest management.



Diversity, Equity and Inclusion

We support the value of equal opportunity and strive not to discriminate on gender, ethnicity, race, age, religion, sexuality or other factors throughout our value chain.



Health and Safety

Health and safety are a key priority for STARK Group, whether it involves our employees, customers or the communities in which our companies operate. We aim to create a safe and accident-free workplace and are committed to continuous improvement in health and safety performance throughout our value chain.



Human Rights

We are committed, across our supply chain, to respect and comply with international [labour](#) standards as defined by core conventions of the International [Labour Organisation](#) (ILO), the United Nations Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights.



Bribery, corruption and anti-competitive practices

Decency is key to the way we conduct business. We have zero tolerance towards fraud, bribery, corruption and anti-competitive [behaviour](#). Clear control processes and a confidential whistleblower system are set up to monitor and mitigate negative impacts.

4

Environmental Policy - Version 2.0 - April 2023



Product Integrity Policy

Requirements

STARK Group Product Integrity Principles

1. We comply with national and international legislation in terms of product safety and quality

As an essential part of our obligation to bring safe and healthy products to the market we always comply with national and international product regulation. And we have in place a framework that ensures that our requirements are always aligned with both national requirements and international legislation.

We maintain a regular dialogue with regulators and industry organisations to ensure we are always updated on regulatory requirements and their implementation.

2. We trade only with financially healthy suppliers who subscribe to our values

As part of our commitment to source safe products we only trade with suppliers who are financially healthy and who subscribe to our values in terms of supplying the market with safe and healthy products which contributes to helping our customers build safe and healthy homes. We have in place tools and guidelines to evaluate our suppliers' financial health and their ability to engage in long term relationships with us and our customers.

3. We are committed to adhere to industry standards

As part of our commitment, we subscribe to industry standards in terms of quality and reliability. We stand behind the products we place on the market and if they in any way fail to perform as intended, we do our utmost to help our customers to mitigate any shortcomings.

4. We assess and monitor supplier ESG performance

STARK Group uses external screenings to assess and monitor supplier ESG performance as a basis for prioritising supplier engagement and improvement.

5. We are committed to take swift and immediate action to mitigate any risk

If a product turns out to not meet our quality requirements, we want to take swift action to discontinue the sale of the product until we know where the failure originated and have insurance it has been mitigated.

Further, we provide our sales and sourcing staff with training and information on relevant regulation and how to ensure the quality and documentation from our suppliers

Product Integrity Policy- Version 1.0 - March 2023



Supplier Code of Conduct - Innhold



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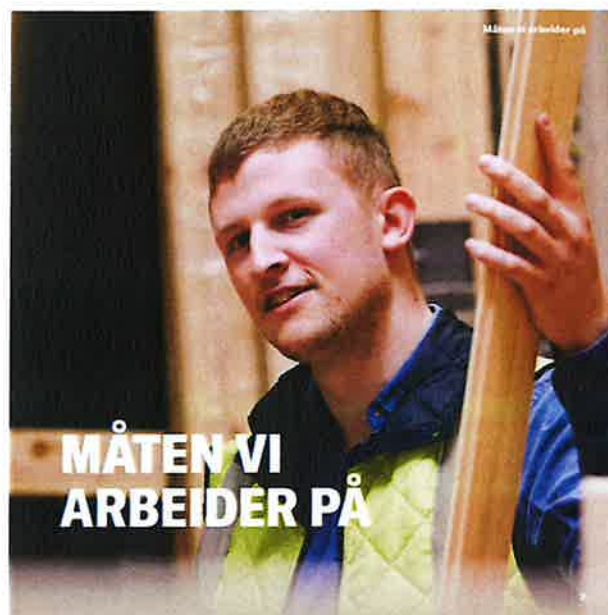
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SPEAK UP!

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Medarbeidere

Ved ansettelse i Neumann Bygg AS vil alle medarbeidere bli en del av et onboarding program, som er sentralstyrt. En stor del av onboarding programmet omhandler verdier, visjon og kultur, og annen del mer spesifikt til den avdeling eller funksjon vedkommende skal ha. Den sentralstyrte delen har til hensikt å sikre at alle medarbeidere, uansett geografi eller funksjon, skal introduseres for de verdier selskapet er bygget på. Etiske retningslinjer er en stor del av dette, og nye medarbeidere, i liket med etablerte, må gjennomgå digitalt kurs i «Etiske Retningslinjer», samt at det deles ut fysisk brosjyre og relevante linker. Åpenhetsloven og dens intensjoner får en stor plass i dette onboarding programmet. Medarbeiderne introduseres også for «Speak Up» en tjeneste hvor medarbeidere anonymt kan varsle om forhold de opplever som negative.

Medarbeiderne introduseres også for alle de ulike «policies» / Rutiner/retningslinjer som finnes i Neumann Bygg AS, og ikke minst, hvor man finner dette plassert på Intranett, slik at den enkelte er bekvem med hvor dette finnes til senere anledninger. Vi erkjenner at informasjonsmengden kan oppleves som stor i starten på et arbeidsforhold, og at det derfor er viktig å grunnleggende forstå hvilke verdier og hvilken kultur selskapet arbeidet etter, men også hvor informasjon kan finnes.

Aktsomhetsvurderinger

STARK Group / Neumann Bygg AS har lav risiko og har ikke avdekket noen brudd på arbeidstakerrettigheter og/eller menneskerettigheter.

Neumann Bygg AS har ingen egenproduksjon, heller ingen egenimport av råvarer fra land utenfor Europa.

Neumanns kjøp av sammenstilte produkter er fra kjente merkevareleverandører. Våre 10 største leverandører er:

Moelven, Glava, Nordan, Norra Skog, Rindalslist, Swedoor, Lyssand-Frekhaug, BMI Norge, Stanley Black & Decker Norway og Rockwool.

Majoriteten av disse omfattes selv av Åpenhetsloven, og utfører selv aktsomhetsvurderinger. Kartleggingen hos disse viser blant annet:

- Ansvar for oppfølging av menneskerettigheter og anstendige arbeidsforhold er forankret i ledelsen og i styringssystemer.
- De har etablert interne etiske retningslinjer, og retningslinjer som inneholder krav og forventninger til ansvarlighet hos egne leverandører og forretningspartnere.
- De har interne prosedyrer for å kartlegge, og vurdere, faktiske og potensielle, negative konsekvenser for grunnleggende menneskerettigheter og anstendige arbeidsforhold som de selv enten har forårsaket eller bidratt til, eller som er direkte knyttet til deres forretningsvirksomhet, produkter eller tjenester.

Neumann har utover ovennevnte vært i kontakt med 117 av våre leverandører for å sikkerstille at disse arbeider med intensjonen i Åpenhetsloven, uavhengig av om de omfattes av den eller ikke.

Våre aktsomhetsvurderinger er basert vesentlighetsvurderinger basert på blant annet volum og på risikovurderinger utført av Dun & Bradstreet, som også ivaretar geografi.

Vi har vurdert etter følgende kriterier:

- Risikobransjer
- Risikovarer
- Risikoland
- Egen erfaring

Leverandørene oppnår en score i risikovurderingen hvor 1 er best og 5 er dårligst. Det er kartlagt totalt 430 leverandører gjennom Dun & Bradstreet, som følger:

ESG risikovurdering ved Dun & Bradstreet

Alle leverandører:

ESG ranking score	Antall leverandører	Totalt kjøp	Andel av kjøp
1	86	126 654 439	9 %
2	65	350 907 993	25 %
3	274	822 791 318	59 %
4	4	2 196 790	0 %
5	1	8 480	0 %
Totalsum	430	1 302 559 021	

Ved en vurdering av de vesentligste leverandørene, som representerer 80 % av vårt kjøp, fordeler det seg på 64 leverandører, med følgende score:

ESG ranking score	Antall leverandører	Totalt kjøp	Andel av kjøp
1	7	92 450 717	7 %
2	16	301 802 899	24 %
3	41	721 230 061	56 %
4			0 %
5			0 %
Totalsum	64	1 115 483 677	

Vurderingen viser at vi har en leverandør med svakest score (5), men 4 leverandører med score (4). Disse fem leverandørene står for MNOK 2,2 (0,16 %) av vårt innkjøp. Det vil bli laget en egen handlingsplan for disse leverandørene.

Neumann Bygg har også anvendt «Egen erfaring», og en vesentlighetsvurdering basert på volum tilsier at Trelast er en stor varegruppe for Neumann Bygg AS. Imidlertid er dette kjøp som primært foretas i Norge, og resten i Sverige. Videre kjøper vi trelast utelukkende fra PEFC (Program for the Endorsement of Forest Certification) sertifiserte leverandører, som blant annet sikrer skogsarbeidernes vilkår. Slik at selv om volumet er høyt, er risikoen vurdert til svært lav.

Planlagt arbeid 2025-2026

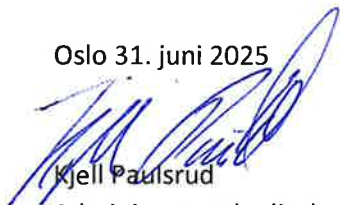
Basert på Risikovurderingene fra Dun & Bradstreet, vist i tabeller ovenfor, vil vi prioritere å fokusere ekstra på leverandører med score 4, for å forstå hvilke utfordringer som eventuelt finnes der.

Vi vil også begynne arbeidet med å gjennomgå leverandører som er på nivå 3, for å se om det er tiltak vi kan gjøre sammen for å forbedre leverandørens ESG score.

Til tross for at vi vurderer vår generelle risiko som lav, basert på f.eks. leverandørenes geografiske plassering, er det likevel forhold vi ønsker å fordype oss ytterligere i. Vi ønsker å gå lengre ned i kjeden av underleverandørene til våre leverandører, hvor kommer delene til det sammenstilte produkt fra, hvordan produseres disse og hvordan transporteres delene til våre leverandørers produkter.

Videre ønsker vi å se nærmere på transportleddet av ferdigstilte produkter frem til oss.

Oslo 31. juni 2025



Kjell Paulsrud
Administrerende direktør