

List of Signatures

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Byggmakker Handel AS_Transparency Act Statement for the Yea...

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Transparency Act Statement for the Year 2024

Byggmakker Handel AS

1. Introduction

Byggmakker Handel AS is subject to the Norwegian Transparency Act and, pursuant to Section 5 of the Act, shall account for how the company works to ensure fundamental human rights and decent working conditions in its operations and supply chain.

This statement covers the year 2024. It has been prepared by management and approved by the Board of Directors in accordance with the Accounting Act.

2. Company Structure and Business Operations

- **Company name:** Byggmakker Handel AS
- **Head office address:** Høgslundveien 49, 2020 Skedsmokorset
- **Number of permanent employees:** 1,172
- **Contact regarding the Transparency Act:** apenhetsloven@byggmakker.no

Organizational Structure, Ownership, and Management

Byggmakker Handel AS is part Kesko Group, specifically within Kesko Group Building and Technical Trade (BTT) division. BTT operates in eight countries: Finland, Sweden, Norway, Denmark, Estonia, Latvia, Lithuania, and Poland, and engages in building materials retail in Norway.

In Norway, the business is led by the Country Director of Kesko Norway and operationally managed by COO of Byggmakker Handel AS.

Business Area

Byggmakker is a leading retailer with retail outlets across Norway and a national online store.

Sustainability Work and Implementation of the Transparency Act

Responsibility for sustainability lies with the Commerce Department, led by the Commercial Director. Operational responsibility is held by the Sustainability and Quality Manager. The work is cross-functional team supported by category managers and legal advisors, with internal reporting via employee channels and public reporting via:

<https://www.byggmakker.no/side/apenhetsloven>

Certifications and Ethical Trade

Byggmakker Handel AS is certified as an Eco-Lighthouse (Miljøfyrtårn). The company sets clear requirements for ethical trade within its supply chain and actively works to reduce environmental impact and promote responsible business practices.

Byggmakker Handel AS became a member of Ethical Trade Norway in April 2022, as part of our efforts to promote ethical trade and improve working conditions in our supply chain.



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3. Due Diligence Assessments and Risk Factors

Guidelines and Procedures for Managing Adverse Impacts

Byggmakker closely monitors the risk of adverse impacts related to fundamental human rights and decent working conditions throughout its supply chain. Byggmakker employees are expected to adhere to the K Code of Conduct. Additionally, the company has developed its own Ethical Trade Policy.

Due Diligence Assessments and Work Processes

In line with the requirements of the Transparency Act, we have developed internal procedures for due diligence — a process to identify, prevent, and mitigate adverse impacts.

Supplier Requirements and Ethical Guidelines

All suppliers must commit to the K Code of Conduct for business partners, which sets standards for working conditions, environmental care, and human rights. Byggmakker requires its suppliers to comply with the principles of Amfori BSCI or an equivalent framework. Amfori BSCI is an international initiative promoting social responsibility in global supply chains.

4. Identification of Actual Adverse Impacts and Significant Risk

Through our due diligence assessments, we have identified risk factors that could negatively impact people, communities, and the environment — particularly related to building materials.

Assessment of Intermediary Suppliers (Tier 2)

In 2022, Byggmakker began mapping product categories at a high level, including risks associated with the raw materials used in building products. Building products made from stone, metals, textiles, and timber were found to carry a higher risk of human rights and labor rights violations compared to other raw materials. The mapping indicated that some products likely originated from or contained raw materials from countries such as China, Sri Lanka, Vietnam, Brazil, and Turkey.

In 2023, we conducted a more in-depth analysis using Cemsys (www.cemasys.com) to monitor risk in our upstream value chain. The survey involved over 200 suppliers and aimed to assess Byggmakker's exposure to risk through suppliers' practices related to the Transparency Act, climate, and the environment.

The results showed that a selection of suppliers procure products and input materials from various high-risk countries. Based on our evaluation of the responses received, Byggmakker chose in 2024 to prioritize Transparency Act efforts toward selected textile suppliers.

In 2024, Byggmakker conducted audits of selected textile suppliers to further investigate how they are implementing the Transparency Act. The purpose was to ensure that these suppliers comply with our ethical standards, identify any adverse impacts, and confirm that corrective actions are in place.

Risk of Labor Violations in Textile Production Assessed in 2024

Our audits revealed that some textile suppliers either operate or source products from countries such as China, Sri Lanka, Myanmar, Bangladesh, and Pakistan. Risks in these



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countries typically include excessive overtime, insufficient living wages, child labor, forced labor, or discrimination.

5. Measures to Stop or Mitigate Adverse Impacts

We expect our suppliers to be certified under ISO 14001, Eco-Lighthouse (Miljøfyrtårn), or equivalent schemes, or to have plans for certification. These certifications ensure that the supplier is working systematically on environmental improvements and is audited by an independent third party.

Byggmakker has also set requirements that all own brand cotton products must be certified and labeled under the Better Cotton Initiative (BCI). While BCI does not cover all social criteria, it plays an important role in securing awareness and environmental responsibility in our value chain.

Audits are our most important tool to assess potential violations of ILO conventions. These audits allow direct dialogue with suppliers regarding how they manage their own risks, perform due diligence, prevent adverse impacts, and implement corrective actions.

Some findings from our audits in 2024 include:

Suppliers are generally aware of the risks in their own value chains and have taken overarching measures to mitigate them.

Several suppliers require certifications from their sub-suppliers, such as Oeko-Tex, ISO 14001, and ISO 9001.

One sub-supplier may terminate cooperation with a partner if they fail to obtain Oeko-Tex certification within a defined timeframe.

One supplier, during its onboarding and due diligence process in China, discovered that a tannery they intended to work with employed subcontractors lacking adequate living wages or protective equipment. The supplier is currently working with the tannery to rectify these issues.

One of our textile suppliers owns a factory in Myanmar, established before the current regime came to power. The supplier has continually evaluated whether to relocate production but also acknowledges the impact such a move would have on its long-term employees and their families. The factory has obtained multiple international certifications, including ISO 14001, ISO 9001, and LEED, and maintains certifications at the product level. The supplier maintains dialogue with Eurocham in Myanmar, a local organization monitoring the textile industry.

Future Measures

- Continued auditing of suppliers based on updated risk assessments.

Geopolitical Assessment

As of today, Byggmakker has no trade relationships with suppliers in Russia or Belarus.



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6. Conclusion

Byggmakker has uncovered the above-mentioned risks during 2024 and continues its work under the Transparency Act into 2025. All identified issues are addressed in cooperation with the relevant suppliers.

In 2025, Byggmakker will continue its efforts to identify risks and implement measures to ensure that its operations and value chain comply with the requirements of the Transparency Act.

Lillestrøm, 18.06.2025

The Board of Byggmakker Handel AS

Sami Petri Kiiski
Chairman of the Board

Mia Maria Kaitaharju
Member of the Board

Lumi-Sirkku Johanna Vikiö
Member of the Board

Otto Gregersen
Member of the Board

Torbjørn Torgersen
Member of the board

Marianne Melbye
Member of the Board

Endre Espeseth
CEO



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