

List of Signatures

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Byggmakker Handel AS_Transparency Act Statement2025_Final_2.pdf

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Transparency Act Statement for the Year 2025

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 2025. 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
- **Employees:**
 - Permanent employees (excluding apprentices and temporary staff): 973
 - Apprentices and temporary workers: 5 apprentices and 301 temporary workers
 - Female employees: 290 representing; 29.8%
 - Female representation top management: 11%
 - Female full-time employees: 177 in 100% positions; 20.5%.
- **Contact information regarding Transparency Act:** apenhetsloven@byggmakker.no

Organizational Structure, Ownership, and Management

Byggmakker Handel AS is part of Kesko Group (Kesko), specifically within Kesko Group's 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 Transparency Act Compliance

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" a Norwegian environmental management certification scheme, developed in line with the principles of ISO 14001 and relevant EU sustainability frameworks).

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.



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

In 2025 Byggmakker had cooperation with approximately 235 suppliers within the Norwegian building construction industry.

Byggmakker has no direct OB suppliers located in a risk country but purchase from suppliers located in Norway or the EU region, primarily in the Nordic countries, while several of these suppliers use sub-suppliers to source goods globally.

The purchasing model is designed to support ethical trade and minimize unnecessary environmental impact. Centralized procurement agreements ensure that company-owned warehouses source products through overarching contracts that integrate human rights, decent working conditions, and environmental and climate considerations.

All suppliers to Byggmakker are required to sign the Kesko Code of Conduct for partners and commit to amfori BSCI or equivalent standards. Byggmakker seeks to establish long-term and systematic cooperation with its suppliers.

4. Identification of Actual Adverse Impacts and Significant Risk

Through its due diligence assessments, Byggmakker Handel AS has identified risk factors that may negatively impact people, communities, and the environment. These risks are primarily related to building materials and products with complex supply chains, including sourcing and production in countries with increased risk of non-compliance with labor rights and sustainability standards.

Byggmakker's approach to identifying and assessing actual and potential adverse impacts is based on a risk-based methodology aligned with the Norwegian Transparency Act and the OECD Guidelines for Multinational Enterprises. The work is founded on systematic supplier mapping, ESG data collection, and the use of digital risk-assessment tools, supporting prioritized follow-up and mitigation.

Risk Assessment – Tier 2 Suppliers

In 2024, Byggmakker established baseline supplier mapping, risk assessments, and ESG data collection in line with the Transparency Act. This work provides the foundation for continued and more detailed follow-up in 2025 and beyond.

The due diligence process follows an annual cycle and is carried out in cooperation between the Sustainability and Quality function and category management, with legal expertise involved where necessary. Semi-annual reviews are conducted and reported to the Norwegian Management Team and the Kesko Group in Finland. Byggmakker also cooperates closely with the Sustainability Management team within Kesko Finland to ensure consistent compliance across the group.



Use of Digital Tools and ESG Data

Byggmakker uses ProTenCon as a supplier risk and ESG assessment tool, supporting follow-up of obligations under the Transparency Act and documentation requirements. This work builds on earlier data collected through an in-depth supplier assessment conducted in 2022 using the CEMASYS tool, comprising 67 ESG- and Transparency Act-specific questions completed by suppliers.

In mid-2025, supplier risk mapping was updated and expanded to include product categories, individual suppliers, and each supplier's best-selling product, including the availability of relevant environmental documentation. The mapping covers supplier location, product category, country of origin (supported by parallel work with the NOBB national product database), product materials, and procurement volume. It also incorporates public sector (DFØ) and country risk lists, particularly related to risks concerning working hours, wages, and child labor.

Integration with Reporting and Follow-up

Within its own operations, Byggmakker works closely with HR to ensure CSRD reporting in line with relevant ESRS standards (including ESRS E1, E5, S1, and S2), covering the workforce as well as climate, energy use, transport and circular economy topics. Relevant CSRD data has been included in Kesko Group's Annual Report from the start of CSRD reporting.

The systematic collection and continuous monitoring of supplier data enable risk-based due diligence and support prioritization of suppliers and products associated with higher risk. This ensures traceability of identified risks and mitigation measures and supports a structured and responsible approach to supplier management in compliance with the Transparency Act.

Risk of Labor Violations in Textile Production Assessed in 2024 and 2025

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

5. Measures Implemented and Planned

Audits of our intermediary suppliers (Tier 2)

Based on risk mapping conducted in 2024 and updated in 2025, the company has identified excessive overtime, living wage challenges, and potential child labor risks in textile production as the most salient risks in parts of its supply chain. These risks are primarily linked to production in identified risk countries and specific product categories.

In 2025 we conducted supplier audits among a selected number of higher-risk suppliers according to our internal risk mapping, with a particular focus on textile and workwear production. The audits assessed compliance with the Transparency Act, OECD Due Diligence Guidelines, amfori BSCI principles, and relevant environmental and quality management standards such as ISO 9001, ISO 14001 and the Norwegian Eco-lighthouse certification scheme.

In addition we have strengthened our supplier monitoring through the use of digital and AI-supported tools, enabling more systematic risk assessments. Our contractual requirements are continued where and we require all suppliers to comply with the Kesko Code of Conduct and amfori BSCI or similar, including more use of mandatory third-party social audits when suppliers benefit from production in risk countries. We have also communicated our ethical requirements through our annually central supplier meetings.



The majority of audited suppliers demonstrated well-functioning systems for working-time registration, overtime management, and employment conditions. Were suppliers informed they had identified shortfalls, they proved that they had implemented follow-up measures such as close and long term dialogue with their sub suppliers as well as corrective action plans and monitoring.

Living Wage and Working Conditions

Living wage issues continue to represent a structural challenge within parts of the global textile industry. Targeted dialogue has been prioritized with selected suppliers operating own production facilities in higher-risk countries. We check if and want the suppliers to confirm to they comply with ILO conventions, national minimum wage legislation, and recognized certification schemes such as STeP by OEKO-TEX®, which is supported by regular third-party social audits.

Child Labour

No instances of child labor were identified in the audits conducted. Our suppliers apply zero-tolerance policies, supported by Codes of Conduct, age-verification procedures, certification schemes, and clear contractual requirements in addition to their own factory visits as well as audits. Expectations regarding child labor prohibition they also have extended to their sub-suppliers.

Environmental, Climate, and Responsible Business Measures

In parallel with human rights due diligence, additional measures address environmental and governance-related risks:

Nature and biodiversity: Implementation of a group-wide biodiversity roadmap is pending, but all Byggmakker company-owned warehouses and headquarter are certified under the recognized environmental scheme Eco-lighthouse as well as PEFC multisite certification to secure responsible sourcing of timber.

Climate and emissions: Byggmakker sustainability action plan is contributing to Kesko group-level climate targets through electrification of transport, use of renewable energy for heating, and supplier engagement on Scope 3 emissions hereunder push for Science Based targets and CDP registration.

Responsible purchasing practices: ESG requirements are increasingly embedded in category management and supplier follow-up. Risk mapping has been updated, product country-of-origin data strengthened through data collection from national product databases, and ESG data consolidated using digital tools.

Product selection and documentation: Priority is given to products supported by verified environmental documentation, such as EPDs and recognized ecolabels. Environmental product information is made available to customers through relevant sales channels.

Workers' rights and anti-corruption: Supplier contracts include requirements related to freedom of association, collective bargaining, and zero tolerance for corruption and bribery. Compliance is supported through internal controls, audits, and whistleblowing mechanisms.

- **Training and competence:** Training on sustainability, responsible trade, and the Transparency Act is provided internally and through supplier dialogue, supporting consistent implementation across the organization and value chain.

Expected Effect

Through these measures, the company aims to reduce the risk of adverse human rights impacts, enhance responsible purchasing practices, and support continuous improvement in supplier compliance, transparency, and sustainability performance across the supply chain.

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Planned 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. Byggmakker has also incorporated explicit references to the Norwegian authorities' guidelines on trade and business activities related to occupied territories, including Gaza, into our supplier agreements.

6. Conclusion

Byggmakker has uncovered the above-mentioned risks during 2025 and will continue its work under the Transparency Act into 2026. All identified issues are addressed in cooperation with the relevant suppliers.

In 2026, 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.

Berger, 27th of May 2026

The Board of Byggmakker Handel AS

Sami Petri Kiiski
Chairman of the Board

Johanna Kaarina Kontio
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

Per Ivar Harila
General Manager

