

Midsona's statement pursuant to the Norwegian Transparency Act 2025

1. Introduction

This statement has been prepared in accordance with Section 5 of the Norwegian Transparency Act (Åpenhetsloven) and describes Midsona Norge A/S due diligence work related to fundamental human rights and decent working conditions for the financial year 1 January 2025 to 31 December 2025.

This statement applies to Midsona Norge A/S. Where reference is made to Midsona AB, this is for the purpose of describing governance structures, policies, processes and reporting on which Midsona Norge A/S bases its due diligence work and which are relevant to the company's compliance with the Norwegian Transparency Act.

Midsona Norge A/S's statement under the Norwegian Transparency Act refers to relevant information in Midsona AB's Annual Report for 2025 ([Midsona Annual Report 2025](#)) which has been prepared in accordance with ESRS.

This statement provides a consolidated overview of the information required under Section 5 of the Norwegian Transparency Act, including where relevant information is presented in Midsona AB's Annual Report 2025 and how that information is relevant to Midsona Norge A/S.

2. About Midsona

Midsona Norge A/S is part of the Midsona Group, a branded food company focused on healthy and sustainable products, operating primarily in Europe and across an international supply chain.

Sustainability is an integral part of Midsona's business model and is embedded through its sustainability framework, structured around:

- Better Planet
- Empowered People
- Trusted Actions

The company's sustainability reporting is included in the Annual Report in accordance with ESRS, including disclosures on governance, own workforce, workers in the value chain, consumers, and business conduct. This forms an important basis for Midsona Norge A/S's work under the Norwegian Transparency Act.

3. Midsona's approach to human rights and due diligence

Midsona's work on human rights and decent working conditions is based on:

- Midsona Code of Conduct
- Supplier Code of Conduct
- Internal policies and procedures covering workforce, governance and business conduct

These frameworks are aligned with OECD Due Diligence Guidelines and are integrated into Midsona's business processes and value chain management. Midsona recognizes that

effective prevention of corruption and unethical business conduct is an enabler of its human rights due diligence where such risks may undermine labor standards, transparency and due diligence processes.

Midsona applies a risk-based approach to identifying and managing human rights risks, with particular focus on:

- supply chain and sourcing relationships
- raw material sourcing in higher-risk geographies
- working conditions in agricultural value chains

The Group acknowledges that:

- risks are generally higher in the supply chain than in own operations
- due diligence efforts therefore focus heavily on supplier engagement and responsible sourcing

4. Identified risks and impacts

Midsona Norge A/S bases its due diligence assessments on the Group's processes and double materiality assessment, which identify particular risk of adverse impacts in parts of the upstream supply chain. The risk primarily relates to working conditions in raw material production, labour rights among suppliers and sub-suppliers, and the risk of breaches of fundamental human rights in geographies and value chains with higher inherent risk.

As of the reporting date, Midsona Norge A/S has not identified actual adverse impacts that the company considers material and that are not being followed up through established processes. At the same time, material risk of adverse impacts has been identified in prioritised parts of the supply chain, and these areas are followed up through risk-based due diligence assessments and supplier engagement.

The prioritised risk areas include in particular:

- risks relating to working conditions in raw material production
- risks relating to labour rights in the supply chain
- potential risks relating to child labour and forced labour in the supply chain

The prioritisation is based on an assessment of severity, likelihood, and Midsona's connection to the potential adverse impact.

Midsona therefore considers that the greatest risk of adverse impacts is linked to the supply chain rather than to its own operations, and it allocates measures, follow-up and resources accordingly.

5. Measures and follow-up

With support from the Group's governance systems and processes, Midsona Norge A/S has implemented and continued a number of measures to prevent and mitigate adverse impacts, with a particular focus on governance, risk mapping, supplier follow-up and internal anchoring.

These measures include:

- Supplier Code of Conduct and supplier self-assessments
- risk assessments of suppliers
- supplier follow-up and monitoring processes
- internal governance systems and controls
- whistleblowing mechanisms and Code of Conduct training

The measures are intended to help identify, prevent, mitigate and follow up on risks of adverse impacts at an earlier stage, and to strengthen Midsona’s basis for prioritising suppliers and risk areas. The expected effect of these measures is improved supply chain insight, more targeted follow-up and a stronger ability to prevent breaches of fundamental human rights and decent working conditions.

The company works continuously to:

- strengthen supplier dialogue and follow-up
- increase traceability and transparency
- integrate due diligence into sourcing processes

Midsona also has whistleblowing and reporting mechanisms intended to enable employees and other relevant stakeholders to report concerns. Such mechanisms are an important complement to due diligence assessments and form part of the company’s efforts to identify and address possible adverse impacts.

The results of these measures are assessed on an ongoing basis through supplier dialogue, risk assessments and follow-up of identified improvement areas. Where full effect cannot be documented at the reporting date, Midsona describes the expected effect and continued follow-up as part of its ongoing improvement work.

Midsona’s sustainability reporting also includes actions and resources related to:

- own workforce
- workers in the value chain
- consumers and end-users
- business conduct

6. Mapping to Midsona AB’s Annual Report 2025 (Section 5 of the Norwegian Transparency Act)

This statement refers to relevant information in Midsona AB’s Annual Report 2025 as follows:

Requirements	Information in Midsona’s Annual Report 2025
A general description of the company’s structure, area of operations and business model	<ul style="list-style-type: none"> • “This is Midsona”, p.3–4 • “Midsona’s strategy”, p.10-14 • “Midsona’s sustainability framework” p.17-22 • “Our divisions”, p.23 • “Operations”, p.28–29

	<ul style="list-style-type: none"> • ESRS 2 SBM-1 “Strategy, business model and value chain”, p.56–57
A general description of policies and procedures for handling actual and potential adverse impacts on fundamental human rights and decent working conditions	<ul style="list-style-type: none"> • ESRS 2 GOV-1 “The role of the administrative, management and supervisory bodies”, p.52–53 • ESRS 2 GOV-4 “Statement on due diligence”, p.54–55 • ESRS 2 IRO-1 “Description of the processes to identify and assess material impacts, risks and opportunities”, p.59–60 • S1-1 “Policies related to own workforce”, p.103 • S2 “Policies related to workers in the value chain”, p.112 • G1-1 “Business ethics and corporate culture policies”, p.116
Information regarding actual adverse impacts and significant risks of adverse impacts identified through due diligence assessments	<ul style="list-style-type: none"> • Risks and risk management, p.35–39 • ESRS 2 SBM-3 “Material impacts, risks and opportunities and their interaction with strategy and business model”, p.61, p.64-65 • S1 “Own workforce”, p.101–109 • S2 “Workers in the value chain”, p.111–112 • G1 “Business conduct”, p.115–117
Information on measures implemented or planned to cease actual adverse impacts or mitigate significant risks of adverse impacts, and the results or expected results of such measures	<ul style="list-style-type: none"> • S1-4 “Taking action on material impacts on own workforce”, p.104–109 • S2 SBM-3 “Material impacts, risks and opportunities and their interaction with strategy and business model”, p.112 • G1-3 “Prevention and detection of corruption and bribery”, p.117

7. Formal matters

The statement is published in accordance with the requirements of the Norwegian Transparency Act and shall be easily accessible to the public on the company’s website.

8. Contact Information and Information Requests

For information or request, contact

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- Midsona AB Legal Director: Tora Molander tora.molander@midsona.com