

## JORDANES AS

### Procedure for Due Diligence on Responsible Business Conduct

*Approved by the Jordanes Board December 2024.*

*Responsible: ESG department*

#### Purpose of the Procedure

The purpose of this procedure is to provide a structured approach to identifying, assessing, and managing impacts, risks, and opportunities related to responsible business conduct. It ensures that Jordanes and its subsidiaries align with international standards, such as the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, while supporting the Jordanes Principles for Responsible Business Conduct.

This procedure aligns with our policy-making framework and is based on due diligence principles for responsible business conduct, following these key steps:



#### Policy and Governance

Our governing documents and systems are updated regularly, informed by our double materiality assessments. These updates ensure our operational standards and sustainability performance remain robust and effective.

#### Impact, Risks, and Opportunities Assessment

We conduct ongoing assessments based on stakeholder dialogues and continuously gathered information, forming the foundation of our double materiality assessments.

#### Prioritization and Action

Identified impacts, risks, and opportunities are prioritized, driving the creation of targets and KPIs supported by detailed action plans. Implementation, monitoring, and reporting are key components of this process.

## Ownership and Responsibility

The Jordanes Board oversees the organization's overall business conduct, ensuring appropriate guidelines are in place. Subsidiaries management teams are tasked with identifying and addressing impacts, risks, and opportunities, while each unit designates a lead to coordinate risk management.

## Routine and Iteration

Risk management groups conduct double materiality assessments at least twice a year or whenever significant changes occur. These assessments guide action plans, which are implemented by relevant organizational functions. Progress and effectiveness are tracked using specific indicators where feasible.

## Communication and Transparency

Results of our risk assessments and related actions are shared through annual updates on subsidiaries webpages. Transparency is essential in fostering trust with stakeholders.

## Whistleblower Mechanisms

Jordanes its subsidiaries maintain accessible whistleblower mechanisms for all stakeholders, ensuring concerns are addressed confidentially and securely. Information about these mechanisms is disseminated via web pages, contracts, stakeholder meetings, and operational dialogues.

## Continuous Improvement

The steps of double materiality assessment, implementation, tracking, and reporting are performed iteratively. This approach ensures we remain responsive to changes in impacts, risks, and opportunities while enhancing mitigation measures and supporting actions.

*This procedure has been developed in accordance with the Jordanes ESG Policy-Making Procedure.*

### Version control

Valid from	Revision category (new/updated/wording)	Description important changes
December 2024	New	
December 2025	Updated	<i>Changes made in line with changes in Jordanes Group organization</i>